Callahan Central Appraisal District

2026

Mass Appraisal Report

TABLE OF CONTENTS

Introduction

Resources
Valuation Approach
Market Value

Area Analysis
Overview of types of Properties Appraised
Highest and Best Use Analysis
Market Analysis

Data Collection and Validation
Data Collection and Sources
Valuation Analysis
Residential Schedules
Commercial Schedules
Personal Property Schedules
Statistical Analysis
Individual Value Review Procedures
Performance Tests

Certification Statement

INTRODUCTION

The purpose of this summary report is to aid the taxpaying public in better understanding the methods and techniques utilized by the Callahan Central Appraisal District in the valuation and revaluation of taxable property within Callahan County. This report attempts to comply with Standard 6 of the Uniform Standards of Professional Appraisal Practice and Tax Code Section 23.01 (b).
The Callahan Central Appraisal District also maintains a more detailed operations manual for appraisal use.

Callahan Central Appraisal District is a political subdivision of the State of Texas, effective January 1, 1980. It is responsible for the local property tax appraisal and exemption administration for 12 taxing units in the county. Currently, these taxing entities are as follows:

Callahan County	Callahan County Farm Road
Baird ISD	Cisco ISD
Clyde CISD	Cross Plains ISD
Eula ISD	Moran ISD
City of Baird	City of Clyde
City of Cross Plains	City of Putnam

Each taxing unit sets its tax rate. Current state law, set out in Section 6.02 (a) of the Texas Property Tax Code, mandates that appraisal district boundaries are the same as the county's boundaries.

PERSONNEL RESOURCES

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling district operations. The administration department's function is to plan, organize, direct, and maintain the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities, and postal services. The appraisal department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, mineral, utilities, and industrial. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation. Support functions, including records maintenance, information and assistance to property owners, and hearings, are coordinated by personnel in support services. The appraisal district staff consists of 5 employees with the following classifications:

1-Chief Appraiser	Mathew Walker, RPA, RTA, CTA, CCA	TDLR# 75670
1- Supervisory and Management Deputy Chief Appraiser	Carla Brown, RPA	TDLR #73454
2 – Appraiser	Phillip Rodriguez	TDLR # 78786
2 - Support Staff	Renee Mendez Carrie Whitecotton	

Staff Education and Training

All personnel who are performing appraisal work must be registered with the Texas Department of Licensing and Regulations, and they are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. After they are awarded their license, they must receive additional training and complete continuing education units as required by the Texas Department of Licensing and Regulation—failure to meet these minimum standards results in termination of the employee's license.

Additionally, all appraisal personnel receive extensive training in data gathering processes, including data entry onto appraisal cards used in fieldwork and statistical analyses of all types of properties to ensure the equality and uniformity of appraisal for all kinds of properties. On-the-job training is delivered by department managers for new appraisers. Managers meet regularly with staff to introduce new procedures and periodically monitor appraisal activity to ensure that all personnel

follow standardized appraisal procedures. All employees attend conferences, seminars, workshops, and meetings when these courses pertain to their job descriptions.

The Callahan Central Appraisal District employs the services of Morgan Ad Valorem Services for the appraisal of all oil & gas properties and all Complex Properties for Category "L & J" within the boundaries of the appraisal district.

The district also contracts the services of Eagle Property Tax Appraisal and Consulting, INC, for the appraisal of all real and personal property accounts within the boundaries of the appraisal district jurisdiction. This includes Charolette Neill as a field appraiser for Callahan CAD.

The district utilizes computer software provided by Southwest Data Solutions LLC for the processing of all appraisal records and the maintenance of its CAMA system.

The district uses BIS consultants for its website and interactive map.

For tax year 2026, the district did on-site inspections for Area 1, Clyde CISD as described in the district's reappraisal plan for real property. All personal property, mineral property, and utility property are appraised yearly, regardless of their location.

VALUATION APPROACH

Callahan Central Appraisal District follows procedures for mass appraisal as outlined in the IAAO Standard on Mass Appraisal of Real Property, refer to the district's Appraisal Manual, and Reappraisal Plan USPAP Standard 6.

MARKET VALUE

The definition of market value as established by the State Property Tax Code differs from the definition established by USPAP; therefore, a JURISDICTIONAL EXCEPTION applies.

The following definition of market value, Section 1.04 of the Texas Property Tax Code, means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

(A.) exposed for sale in the open market with a reasonable time for the seller to find a purchaser
(B.) Both the seller and the purchaser know all of the uses and purposes to which the property is adapted and for which it is capable of being used, and of the enforceable restrictions on its use
(C.) Both the seller and the purchaser seek to maximize their gains, and neither is in a position to take advantage of the exigencies of the other.

The effective date of appraisals is January 1, except for inventory, which may be appraised at its market value as of September 1. To receive the September 1 appraisal date, a taxpayer must apply by July 31.

The purpose of and intended use of the appraisals performed by the Callahan Central Appraisal District is to estimate market value for ad valorem tax purposes for the taxing entities located within the boundaries of Callahan Central Appraisal District. It is the goal of the staff of the Callahan Central Appraisal District to provide the best possible service to the tax-paying public and the taxing entities. The Callahan Central Appraisal District staff promotes and adheres to the professional standards and ethics as set forth by the Board of Tax Professional Examiners, Texas Association of Appraisal Districts, the Texas Association of Assessing Officers, and the International Association of Assessing Officers.

AREA ANALYSIS

The universe of properties appraised by the Callahan Central Appraisal District falls within the physical boundaries of Callahan County. The appraisal district has approximately 21,723 parcels on its appraisal roll, of which approximately 5,435 are mineral accounts.

Callahan County is located in the Rolling Plains Region of the State of Texas and covers approximately 901 square miles. The elevation ranges from 1,500 to 1,900 feet. The county is divided by a low range of hills known as the Callahan Divide, which runs from east to west. The region to the north is the Brazos River Basin and the area to the south is the Colorado River Basin. The largest town in the county is Clyde and is located nine miles east of Abilene which is the closest urban area to the county and roughly 162 miles west of Ft. Worth. The county's transportation needs are served by I-20 and Hwy 283, State highways 6, 36, 206, 279, 351 and the Union Pacific Railroad. It is bordered on the north by Shackelford and Jones County, on the East by Eastland County, on the South by Coleman and Brown County, and on the west by Taylor County.

Most of the county has light to dark loamy soils with clayey to loamy sub-soils. Between 21 and 30 percent of the land in the county is considered prime farmland. The vegetation is grassy prairie of the Rolling Plains with some Mesquite and Shinnery Oak. The winter climate tends to be cool and dry, but is extremely hot and dry in the summer. Thunderstorms, dust-storms, and high winds may be experienced in the spring. The average annual temperature is 62 degrees Fahrenheit. Temperatures in January range from an average low of 24 degrees to an average high of 52 degrees and in July range from 72 degrees to 100 degrees. The average annual precipitation is 25 inches and the average annual snowfall is six inches. The growing season averages 230 days per year, with the last freezes in late March and the first in early November. The sun shines during the year on the average of 72% of the daylight hours. Tornadoes are common in the area. Since its establishment in the last century Callahan County towns have suffered several severe storms, most notably Baird in 1895, Oplin in 1922, and Clyde in 1938 and 1950.

There are 565,379 acres in Callahan County. Approximately 476,111 acres are pastureland and approximately 63,216 acres are considered cropland. Much of the cropland and extensive amounts of the pasture land are used for livestock production. According to the National Agricultural Statistics Services Cattle and Winter Wheat crop continue to be the typical and most common Agricultural produced items for Callahan County.

OVERVIEW OF PROPERTIES APPRAISED

There are four major categories of property appraised by the Callahan Central Appraisal District. These categories are:

(1.) Real Properties:	Residential (both single-family and multi-family) Commercial Income Producing Real Accounts Vacant Lots (both residential and commercial) Vacant rural land and improvements on rural land
(2.) Personal Properties:	Income-producing - Business Personal Property Industrial Personal Property
(3.) Utilities:	Telephone companies Gas companies Electrical companies Pipeline Companies Fiber Optics Misc. Other Utilities
(4.) Minerals:	Oil and Gas

The Property Tax Division of the State Comptroller's Office requires properties to be identified by type using a standard identification code. The codes currently used by the Callahan Central Appraisal District are as follows:

A1 Real Property - Single-family Residential – Urban
A2 Real Property – Single-family Residential mobile homes where the land and mobile home are owned by the same person - Urban
B1 Real Property - Multi-family Residential
C1 Real Property: Vacant Lots and Tracts
D1 Real Property – Qualified Agricultural Land
D2 Real Property – Non-qualified Land
E Real Property – Farm and Ranch improvements
F1 Real Property - commercial
F2 Real Property - industrial
G Minerals
J Utilities
L1 Personal property - commercial
L2 Personal property - industrial
M Mobile homes
N Intangible Personal Property Only
O Real Property -Residential Inventory
S Special Inventory
X Totally exempt properties

HIGHEST AND BEST USE ANAYLSIS

The highest and best use of real estate is defined as the most reasonable and probable use of land that will generate the highest return to the property over a period of time. This use must be legal, physically possible, economically feasible and the most profitable of the potential uses. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

In order to complete the highest and best use analysis of a property, an appraiser must estimate the highest and best use as if the land were vacant. This estimate ignores the value of and the restrictions created by existing improvements. It is the highest value the land could have if it were available for any legal, physically possible and economically feasible kind of development.

In determining the highest and best use, preliminary judgments are made in the field by appraisers. The appraisers are normally aware of zoning regulations within physical boundaries of the city.

Callahan Central Appraisal District property appraisal cards contain information regarding lot size and frontage; therefore, appraisers normally make judgments on physical possible use of sites in the field. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are performed in the office.

MARKET ANALYSIS

National, regional, and local trends affect the universe of properties appraised in Callahan County. An awareness of social, economic, governmental and environmental conditions is essential in understanding, analyzing, and identifying local trends that affect the real estate market.

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed. An in-house ratio study is conducted at least once a year.

Examples of sources of general data include "The Statement" published by the State Comptroller's Office, "The Appraiser" published by the Texas Association of Appraisal Districts, and the "Texas Assessor's News" published by the Texas Association of Assessing Officers. When possible, local sources such as lending institutions, local realtors, and articles published in local and area newspapers are used to obtain financing information, market trends, demographics, and labor statistics.

Sales information is received from various sources. Asking prices can be gathered from the local paper and realtor listings. Information is also gathered from conversations with local real estate appraisers, agents, and brokers. Sales confirmation letters are mailed to each new owner when a property changes ownership.

Weekly, the Callahan County Clerk's office furnishes the district with files via Dropbox of public records filings from their office. Deeds are processed every week, and once ownership changes have been

made, a sales confirmation letter is mailed to both the buyer and seller to obtain information regarding the sale. This information is not mandatory in the State of Texas, and only a small percentage of letters are returned with helpful information. This is a serious problem, as there is usually inadequate sales data to perform a thorough analysis as USPAP would require. However, every effort is made to utilize the available data. The Property Tax Division also sends out sales letters, and that data is made available to the appraisal district at least once a year.

The Callahan Central Appraisal District currently conducts reappraisals annually. The reappraisal involves inspecting properties that are defined in the reappraisal plan for that year and updating all relevant information on them. Sales and market analyses are performed annually on residential properties, as information becomes available. Each year, new properties are inspected, measured, and added to the roll. Individual properties are also reappraised with changes to the condition as the property warrants; for example, fire, remodeling, or an addition or demolition of a portion of the improvement. Appraisers will conduct detailed field inspections of properties upon request by the owner. PLEASE REFER TO THE CALLAHAN CENTRAL APPRAISAL DISTRICTS WRITTEN "REAPPRAISAL PLAN" FOR MORE INFORMATION ON REAPPRAISAL, REQUIREMENTS FOR REAPPRAISAL, AND THE CYCLES OF REAPPRAISAL.

The appraisers performing reappraisal in the field have property record cards that contain specific information regarding the property being appraised. These cards contain brief legal descriptions, ownership interests, property use codes, property addresses, land size, sketches of improvements, as well as any available detailed information about the improvements. A copy of a property record card may be obtained at the appraisal office.

Field inspections require the appraisers to check all information on the property record cards and to update if necessary. If physical inspection of the property indicates changes to improvements, the appraiser notes these changes in the field. Examples of types of changes may be condition or effective age of the improvements, as well as additions to the improvements. The classification of residential properties is also reviewed during the revaluation process. New improvements are also added at this time.

DATA COLLECTION AND VALIDATION

Callahan Central Appraisal District cost and value schedules include land and residential improvements. Commercial schedules are comprised of using information from Marshall & Swift Valuation Services and local factor adjustments. Personal property schedules are obtained from the Property Tax Division appraisal manual, or "Field Appraiser's Guide", and this "Guide" is used in conjunction with personal property renditions and on-site inspections. (Marshall & Swift Valuation Service is a nationally based cost manual and is generally accepted throughout the nation by the real estate industry. The cost manual is based on the cost per square foot and also the unit place method. The unit-in-place method involves estimating the cost by using actual building components. This nationally based cost information service provides the base price of buildings, categorized by classification, along with modifications for equipment and additional items. The schedule is then modified for time and

location.) Renditions are confidential sources and cannot be used for specific information. However, data from renditions may be compared with data from cost manuals and used to test for accuracy.

Callahan Central Appraisal District schedules are then formulated from a combination of these sources. Schedules may also be modified using local market data (such as sales information) further to ensure the accuracy of the cost and valuation schedules.

Data on individual properties is also collected from the field, compiled, and analyzed. Buildings and other improvements are inspected in the field, measured, and classified. The appraiser estimates the age of the improvements and determines their condition. This data is used to compile depreciation (loss of value) tables, and any notes about the improvements are made at this time.

Currently, single-family dwellings are classified for quality and type of construction, whether frame or brick veneer. The classifications range from RS1F, a wood frame low, to RS6M, an excellent quality masonry. Class RS1F is the most basic of structures, using the poorest quality materials and lowest workmanship, while a class RS6M structure is of the highest possible quality, using only the best of materials and the highest and best quality workmanship available. For any dwelling that exceeds the general description of the top-most classification, a special class is assigned.

The age of the building is used to estimate depreciation and is based on the effective age of the improvements. Effective age is the age the property appears to be due to maintenance and upkeep. The effective age for a house that is properly maintained may be its actual or chronological age. However, if a structure suffers from deferred maintenance due to neglect, its effective age may be older than the exact age. In contrast, if a house is an older structure and has been remodeled or updated, its effective age may be less than its actual age.

The condition of the improvements also estimates depreciation. Condition ranges from unsound to excellent. Appraisers in the field typically inspect structures from an exterior perspective. The interior-The condition is assumed to be similar to the exterior; however, if the taxpayer requests it, an interior inspection may be conducted.

Foundation failure may occur in varying degrees and may also result in loss of value. The appraiser makes allowances for foundation problems on a case-by-case basis.

Additional depreciation may be estimated for various reasons, including functional obsolescence resulting from poor floor plans or outdated construction methods. Economic obsolescence occurs when a property's value is diminished due to external factors that affect its use or location. Examples of economic obsolescence may be proximity to correctional facilities, location of residences outside city limits with no access to city amenities, residences located on farm and ranch land, etc.

VALUATION ANALYSIS

Callahan Central Appraisal District valuation schedules are divided into three main classifications: residential, commercial, and personal property. These schedules are based on the most accurate and available data. Miscellaneous special categories such as mobile homes, special inventory, and agricultural land are appraised using different techniques, which are addressed later in this report. Depreciation tables and schedules are also included within these schedules. These tables are calibrated using both cost and sales data, and are updated as needed. These tables and schedules are included in the "Appraisal Manual" maintained by the appraisal district.

RESIDENTIAL SCHEDULES

Residential valuation schedules are cost-based tables modified by actual sales data from the county. That is, the cost reflects the actual replacement cost of the subject property. Market research indicates that the standard unit of comparison for new residential construction, as well as sales of existing housing, is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the cost per square foot or the value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers.

The residential schedule is based on the size, age, and condition of the structure, the quality of construction, the contributory value of extra items, and the land value. Each of these variables has a direct impact on both the cost and the property. The following is an example of each of the variables and how they affect market value:

1. Quality of construction: Residential construction can vary significantly in terms of quality. The type of construction affects the quality and cost of the material that is used, the quality of the workmanship, as well as the attention paid to detail. The cost and value of residential property vary significantly depending on the quality of construction. As stated above, Callahan Central Appraisal District's residential schedules currently classify houses based on quality of construction from RS1F to RS6M. This classification schedule is based on the Property Tax Division's definitions of residential classes of dwellings with modifications for the local market.

2. Size of structure: The size of a structure also has a direct impact on its cost as well as value. The larger the structure is, the lower the price per square foot. Callahan Central Appraisal District's schedules are graduated in size increments per square foot, and depending on market conditions.

3. Condition of improvements: Callahan Central Appraisal District rates conditions from poor, fair, average, good, or excellent. Properties that, in the opinion of the appraiser, are unlivable may be taken off the schedule and given a salvage value.

4. Age of structure: Callahan Central Appraisal District's residential depreciation schedule calculates depreciation factors until the maximum amount of depreciation is reached. As stated above, effective age and chronological age may be the same or different depending on the condition of the structure.

5. Extra items: As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include storage buildings, swimming pools, fireplaces, and additional bathrooms, among others.

6. Land value: Callahan Central Appraisal District values land based on market transactions when possible. As market transactions are not always available, other recognized methods of land valuation may be used. The two most common methods are the land residual method and the land ratio method. Land schedules are available at the appraisal district office.

COMMERCIAL SCHEDULES

Commercial properties are valued using valid market transactions in the area, along with Marshall and Swift Valuation schedules for commercial property. Replacement cost new is determined and then adjusted for location. Depreciation is then applied using physical observation of the property.

INCOME PRODUCING PROPERTIES and LOW-INCOME HOUSING CAP RATE

Under **House Bill 3546,** "not later than February 1st, the appraisal district shall give public notice, in the manner determined by the district, including posting on the district's website, if applicable, of the capitalization rate to be used in that year to appraise property receiving an exemption under this section".

Under **Sec. 11.1825(r), Texas Tax Code,** the Callahan Central Appraisal District hereby gives public notice of the capitalization rate to be used for tax year **2026** to value properties receiving an exemption under this section.

Rent-restricted properties vary widely. These variations can impact the property's valuation. An introductory capitalization rate of 7.5-10% plus the local tax rate will be used to value these properties. However, adjustments may be made based on individual property characteristics and information provided to the Chief Appraiser as required under **Secs. 11.182(d) and (g), Texas Tax Code.**

PERSONAL PROPERTY SCHEDULES

The personal property schedules value business furniture, fixtures, and equipment as well as inventory that is taxable by law. Business vehicles located within the appraisal district boundaries are also appraised for ad valorem tax purposes.

Business personal property values are derived from several sources. Business owners are required by Texas law requires them to render their income-producing personal property each year. It is the experience of the district that we receive approximately seventy percent (67 %) of the business renditions each year. Rendered values are used on business personal property if the value is reasonable for the type of business and is within acceptable ranges when compared to the PTD personal property schedules of the kind of business rendered. If the rendered values are not acceptable, the PTD schedules are applied to establish the values. Value on all business personal property not rendered is established using PTD schedules for the type of business being valued. Depreciation is determined by the age of the property and its expected life. Schedules are available in the appraisal district office.

Business vehicles are valued based on the NADA Used Car Guide trade-in value for the particular make, model, and age of the vehicle. The trade-in value may also be obtained from "Car-Point" or other websites available on the internet. When adverse factors, such as high mileage, are known, the appropriate adjustments are made to the value.

STATISTICAL ANALYSIS

Statistics are a way to analyze data and study characteristics of a collection of properties. In general, it is
not feasible to study the entire population. Therefore, statistics are introduced into the process.

Callahan Central Appraisal District's statistical analysis for real estate is based on measures of central tendency and measures of dispersion. The measure of central tendency determines the center of a distribution. The measures of central tendency, which can be utilized with the aid of computer-based programs, are the mean, median, mode, and weighted mean.

The measure of dispersion calculated is the coefficient of variation, not the coefficient of dispersion. This analysis is used to indicate the spread from the measure of central tendency. Statistical bias is measured by the price-related differential (PRD). The PRD indicates how high-priced properties are appraised in relation to low-priced properties. These statistics are included in the district's ratio study and may be obtained from the appraisal office.

INDIVIDUAL VALUE REVIEW PROCEDURES

For comparable sales data to be considered reliable, it must include a sales date, sales price, financing information, tract size, and details of the improvements. Sales data is gathered by sending sales letters to the buyer of properties that the district knows have changed ownership. Commercial sales are confirmed from the direct parties involved whenever possible. Confirmation of sales from local real estate appraisers is also considered a reliable source.

Sales data is compiled, and the improved properties are physically inspected and photographed. All data listed on the property record card is verified and updated as needed, including building classification, building size, additions or new outbuildings, condition of structures, and any change in data or characteristics that would affect the value of the property.

Individual sales are analyzed to meet the test of market value. Only arms-length transactions are considered. Examples of reasons why sales may be deleted or not considered are:

1. Properties are acquired through foreclosures or auctions.
2. Properties are sold between relatives.
3. The buyer or the seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market rates.
5. Considerable improvements or remodeling have been done since the date of the sale and the appraiser is unable to make judgments on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market

area. Some sales may be due to relocation or through divorce proceedings.
7. The property is purchased through an estate sale.
8. The sale involves personal property that is difficult to value.
9. There are value-related data problems associated with the sale. For example: incorrect land size or square footage of the living area.
10. Property use changes occur after the sale.

Due to the population size and nature of Callahan County, it is very difficult to obtain sufficient sales data to meet USPAP standards for analysis of sales. Exception is taken to USPAP Standard Six.

PERFORMANCE TESTS

Sales ratio studies are used to evaluate the district's mass appraisal performance. These studies not only provide a measure of performance but also are an excellent means of improving mass appraisal performance. Callahan Central Appraisal District uses ratio studies not only to aid in the revaluation of properties, but also to test the Comptroller's Property Tax Division annual value study results.

Sales ratio studies are usually performed in the spring of the year to test cost schedules. They may also be performed at any other time deemed appropriate by the chief appraiser. At this time, individual properties which have sold are reviewed for accuracy in their data. Property record cards indicating the results of the field inspections are used to further aid in the analysis and decision making.

Ratio studies are usually done on a countywide base of all residential sales in the county and then by residential classification. The median ratio within each classification is then compared to the desired ratio to determine if schedule adjustments should be made. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to measures of central tendency ("goodness of fit" statistic). The median and coefficient of dispersion are good indicators of the types of changes, if any, that need to be made. If properties that fall outside of the common parameters (referred to as outliers) are held out or not included in the study, these properties shall be identified and explanations given for their exclusion from the ratio study.

CERTIFICATION STATEMENT

I certify that, to the best of my knowledge and belief:

- the statements of fact contained in this report are true and correct;
- the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions;
- I have no present or prospective interest in the properties that are subject of this report, and I have no personal interest or bias with respect to the parties involved;
- my compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the taxing jurisdiction, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event;
- my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice, the Board of Tax Professional Examiners, and the International Association of Assessing Officers;
- I have made, or caused to be made, a personal inspection of the properties that are the subject of this report;
- Significant professional assistance was provided to me, Chief Appraiser of the appraisal district, by the Deputy Chief Appraiser.

Mathew Walker- RPA, RTA, CTA, CCA
Chief Appraiser
Callahan Central Appraisal District

10/28/2026
Date

THIS DOCUMENT IS ATTACHED, BY REFERENCE, TO THE CENTRAL APPRAISAL DISTRICT WRITTEN PLAN FOR REAPPRAISAL.