

ZAPATA COUNTY APPRAISAL DISTRICT

2025 MASS APPRAISAL SUMMARY REPORT

This report summarizes the appraisal work performed by the Zapata County Appraisal District, hereinafter referred to as “ZCAD”, on all real and tangible personal property, unless specifically exempt by law, located within the boundaries of Zapata County for the 2025 tax year.

ZCAD, a political subdivision of the State of Texas, by statute is legally responsible for appraising all taxable property in Zapata County for Ad Valorem purposes. The appraisals performed by ZCAD are “public mass appraisals prepared for Ad Valorem purposes” therefore ZCAD exercises its right to claim all reporting and jurisdictional exceptions applicable by the Uniform Standards of Professional Appraisal Practices (USPAP).

ZCAD appraises all taxable property based on the definitions and effective dates established and mandated by the Texas Property Tax Code. The descriptions of the properties appraised are included in detail within the appraisal records of ZCAD. These descriptions include, but are not limited to the legal description, situs location, ownership and detailed listings of the characteristics of the properties. A mass appraisal system is utilized to perform ZCAD’s legally required functions. The appraisals and corresponding valuations are maintained in a computer automated mass appraisal (CAMA) system. ZCAD considers the cost, market and income approaches to value as well as generally accepted and recognized appraisal techniques in developing mass appraisal models and valuation schedules. The models and schedules are calibrated and tested for accuracy using recognized techniques including but not limited to ratio studies, cost analysis and linear regression coefficients.

Market Value

Market Value for purposes of this appraisal is as defined by the Texas Property Tax Code Section 1.04(7) and is as follows:

“Market value” 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 of all 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: and
- 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.

Properties are normally appraised in fee simple interest. However, restrictions, easements, encumbrances, etc, are considered on an individual basis. Fractional interests or partial holding are appraised in fee simple for the total property and divided proportionately on the pro-rated basis.

Personnel Resources at ZCAD

The Chief Appraiser is the chief executive of the appraisal office. The Chief Appraiser has taken reasonable steps to secure adequate funding to operate the Appraisal District; however limited resources and personnel do impact the appraisal process. ZCAD does physical inspections of all property in a cyclical cycle. ZCAD has a staff of 6 that assist with the everyday operation of the Appraisal District. All employees that are appraisers are registered with the Texas Department of Licensing and Regulation as required by the Texas Property Tax Code.

Zapata County Appraisal District staff consists of 6 full time employees within the departments listed below.

- 1 Administration
- 1 Data Processing/GIS Mapping
- 2 Real Estate
- 1 Property Records/Exemptions
- 1 Personal Property

Appraisal Scope

Section 23.01 Texas Property Tax Code requires each Appraisal District to appraise all properties of as January 1, of each year.

The scope of the appraisal generally indicates the nature of the appraisal assignment and the extent of collecting, validating and reporting the data, which provides the basis for the estimate of the value.

A market-based cost approach is considered the most appropriate for single family residential, most owner occupied commercial, and mobile homes since this method reflects the actions of buyers and sellers in the market, with some exceptions. This approach is based on the principle that a buyer will not pay more for a property than the cost of acquiring a vacant site and constructing a substitute structure of comparable utility, assuming no costly delays in construction.

The sales comparison method is used for vacant lots and land because it reflects the actions of the marketplace. Where there are no vacant lot sales an allocation by abstraction is used to value land. Since these properties typically do not produce income, the income approach is given a minimal emphasis.

In the event that property is unavailable for inspection and the owner has not supplied any information, the appraiser has estimated the measurements and condition of the improvements or a lump sum value for the property.

All appraisal estimates are made in compliance with requirements as provided by the Texas Property Tax Code.

Highest and Best Use

Highest and best use is the reasonably, probable and legal use of vacant land or improved property, which when physically possible, financially feasible, and appropriately supported, results in the highest value for the property. For improved properties, the highest and best use determination of a site is made both as if the site is vacant and as improved. The highest and best use for residential property is normally its current use.

Data Collection and Validation

ZCAD is responsible for the appraisal of approximately 14,808 properties covering about 996.76 square miles. Resources for the discovery, describing, appraising and listing of property include but are not limited to field inspections, renditions, deed records, plat records, local fee appraisal, local builders and realtors, national cost publications and newspaper publications. Appraisers are assigned specific subdivisions to drive out and work annually. Although most inspections are performed as a drive-by, properties with changes such as new improvements, additions, swimming pools, or where the current data is questionable receive a detailed on-site inspection. Physical characteristics such as size, quality of construction, detail and property amenities are determined during these inspections. All available and reliable resources are used in pursuit of accurate appraisal for each property.

Recently sold properties with high variances from typical sales ratios are site inspected to ensure proper classification and accurate characteristic descriptions prior to being used in ratio studies or being used to develop market value adjustment factors.

Depreciation

Depreciation is the loss in value from replacement cost new of property due to physical deterioration, functional obsolescence and/or economic obsolescence. Each property, during the on-site review process, is assigned a depreciation factor based on the observed physical condition of the property. Additional adjustments may be made to the property for functional or economic obsolescence if conditions so warrant.

Testing

Appraised values to sale price ratio studies are conducted to determine the accuracy of values in the district. All areas are tested each year based on the availability of sales information. Ratio tests are performed first to see if global or general adjustments should be made to the cost and/or depreciation schedules or if certain geographic areas or improvement subclasses require reappraisal. The final ratios are performed by school district and/or state code, where sales information is available. Stratification is performed to help in determining if certain valued properties need to be reappraised.

Certification by Chief Appraiser

The following certification of the facts is intended for all appraisals performed by ZCAD, as Chief Appraiser of ZCAD; I certify that, to the best of 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 is my impartial and unbiased professional analyses, opinions, and conclusions.

I have no present or prospective interest in the property that is the subject of this report, and we have no personal interest with respect to the parties involved.

I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.

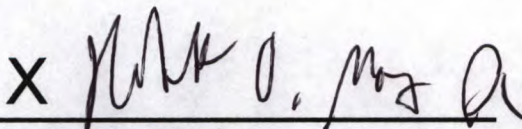
My engagement in the assignment was not contingent upon developing or reporting predetermined results.

My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event related to the intended use of this appraisal.

My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with Uniform Standards of Professional Appraisal Practice.

I have not made a personal inspection of the properties that are the subject of this report.

ZCAD's staff has provided significant mass appraisal assistance to the person signing this certification.

X 

ROBERTO O MONTES JR
Chief Appraiser