



Cameron Appraisal District Reappraisal Plan

Appraisal Years 2013 and 2014

As Amended by the Board of Directors

December 9, 2013

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EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

Passage of S. B. 1652 amended the Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

The Written Plan

Section 6.05, Tax Code, is amended by adding Subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the Board of Directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Plan for Periodic Reappraisal

Subsections (a) and (b), Section 25.18, Tax Code, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
 - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) Defining market areas in the district;
 - (4) Identifying property characteristics that affect property value in each market area, including:

- (A) The location and market area of the property;
 - (B) Physical attributes of property, such as size, age, and condition;
 - (C) Legal and economic attributes; and
 - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
 - (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
 - (7) Reviewing the appraisal results to determine value.

Pursuant to Section 1.111(e) of the Texas Property Tax Code the Chief Appraiser may enter into an agreement with an owner or owner's agent if the agreement relates to a matter:

- (1) which may be protested to the Appraisal Review Board or on which a protest has been filed but not determined by the board; or
- (2) which may be corrected under Section 25.25 or on which a motion for correction under that section has been filed but not determined by the board.

Section 6.05(e) states that "the Chief Appraiser may delegate authority to his employees."

Expressly included in this delegation is the authority of appraisal staff registered with the Texas Department of Licensing and Regulation to enter into informal agreements with owners and agents.

REVALUATION DECISION (REAPPRAISAL CYCLE)

The Cameron Appraisal District by policy adopted by the Chief Appraiser and Board of Directors re-appraises all property at least once every three (3) years as required by Section 25.18 of The Texas Property Tax Code. The District is divided into ten (10) school districts. Every school district is divided into several map numbers. For the 2014 year, Cameron Appraisal District plans to re-appraise part of the Brownsville School District.

Map numbers included are as follows:

09-10-00, 09-11-01, 09-11-02, 09-12-01, 09-12-02, 09-12-03, 09-13-01, 09-13-02, 09-13-03, 09-13-04, 09-13-05, 09-13-06 and 09-13-07.

A re-appraisal will be administered to ensure that all properties within the county are re-appraised at least once every three (3) years.

The re-appraisal year is a complete appraisal of all properties in the above area; therefore, both years covered by this plan are reappraisal years.

REAPPRAISAL YEAR ACTIVITIES

1. Performance Analysis – the equalized values from the previous appraisal year are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within property categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers.
2. Analysis of Available Resources – staffing and budget requirements for appraisal year 2013 are detailed in the 2013 budget, as adopted by the board of directors. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified by district management. Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled as necessary. Existing maps and data requirements are specified and updates scheduled as required.
3. Planning and Organization – a calendar of key events with critical completion dates is prepared for the district. This calendar identifies the key events for the preparation of the appraisal roll. A calendar is prepared and included for appraisal years 2013 and 2014. Production standards for field activities are calculated and incorporated in the planning and scheduling process in order to reach goals / mandates set by both district management and the Tax Code.
4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems and the district's software vendor. All computer forms and IS procedures are reviewed and revised as required.
5. Data Collection Requirements – field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each appraisal year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.
6. Pilot study by appraisal year – new and/or revised mass appraisal models / schedules are tested each appraisal year. Ratio studies, by market area, are conducted using proposed values each appraisal year. Proposed values in each category are tested for accuracy and reliability using standardized testing procedures and ratio study statistics.

7. Valuation by appraisal year – using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies.
8. The Mass Appraisal Report – each appraisal year the required Mass Appraisal Report will be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 – 8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 9 of *USPAP*.
9. Value defense – evidence to be used by the appraisal district to meet its burden of proof for market value and appraisal equity in both informal and formal hearings is specified and tested as applicable.

PERFORMANCE ANALYSIS

In each appraisal year, the previous appraisal year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall. In its annual procedures, the district tests values by market area within state property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the International Association of Assessing Officers. Mean, median, and weighted mean ratios are calculated as measures of central tendency for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The median ratio is the primary measure of central tendency analyzed in each market area to indicate the level of appraisal (appraisal accuracy) by property reporting category. In each reappraisal year this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. The district also calculates the coefficient of dispersion and price related differential in each market area to indicate the uniformity or equity of existing appraisals.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for appraisal year 2013 are detailed in the 2013 appraisal district budget, as adopted by the board of directors. This reappraisal plan is adjusted to reflect the available staffing in appraisal year 2013 and the anticipated staffing for appraisal year 2014. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in this time period.

Existing appraisal practices, which are continued from year to year, are identified and district staff is appropriately trained in order to keep their skills current. In each reappraisal year, real property appraisal cost new tables and depreciation tables are updated and based upon cost data obtained from the Marshall Valuation Service (also known as *Marshall and Swift*). The preliminary values produced by these updates are tested against verified sales data and adjustments are made as necessary to fit the local market area. Income studies by commercial real property use type are conducted and models are updated from current market data. This includes a review of economic rents and capitalization rates from the local market, data obtained through the hearing process, and information from published sources. Personal property density schedules are analyzed, tested, and updated based on cost data obtained by rendition and hearing documentation.

Information Systems (IS) support is detailed with year specific functions identified and system upgrades are scheduled with the district's software vendor. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and also tested through coordination between the district's IS department and its software vendor. Existing maps and data requirements are specified and updates coordinated between the district's GIS department and IS department in order to make these tools available to the appraisal staff.

The Cameron Appraisal District, as well as all appraisal districts in Texas, is specifically hindered when valuing property due to the lack of mandatory sales disclosure. The lack of mandatory sales disclosure restricts the information that is available to CAD's when using the Sales Comparison Approach, especially on the high end of the value spectrum of residential property and with regard to most non-residential real property. The lack of mandatory sales price disclosure also impacts values developed via the income approach by restricting the type of data necessary to calculate an overall capitalization rate from sold comparable properties. Should mandatory sales price disclosure become law; the district will have an additional tool with which to value property which will foster further accuracy and equity in appraisals.

PLANNING AND ORGANIZATION

A calendar of key events with critical completion dates is prepared for the district. This calendar identifies the key events for developing the appraisal roll. A separate calendar is prepared for appraisal years 2013 and 2014. Production standards for field activities are calculated and incorporated in the planning and scheduling process. This plan encompasses the normal processes carried out for each year by the district, therefore catastrophic events or significant legislative action may have a detrimental effect to the district's operations and require changes to this plan.

2013 CALENDAR OF KEY EVENTS

2013 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2013 Year Layer in CAMA System	8/1/2012	8/1/2012
Field Operations – IPI and ILO	8/1/2012	2/13/2013
Discovery Process – Building Permits, Rechecks	8/1/2012	4/15/2013
Adopt Biennial Reappraisal Plan Covering 2013 and 2014	8/20/2012	8/20/2012
Adopt 2013 Appraisal District Budget	9/15/2012	9/15/2012
TDLR Education Courses RPA track as Necessary	10/2/2012	1/31/2013
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2013	1/1/2013
Process Exemptions and Special Use Applications	1/1/2013	To Applicable Deadlines
Preliminary Property Value Study Released	1/31/2013	1/31/2013
Personal Property Renditions Mailed	1/1/2013	1/7/2013
PVS Protest Deadline if Necessary	3/12/2013	3/12/2013
Full Valuation Effort – Model Specification / Calibration included	2/15/2013	3/30/2013
Valuation Review / Error Reports Cleanup	3/30/2013	4/15/2013
Send 25,19 Appraisal Notices	5/1/2013	5/15/2013
Create Future Year Layer for GIS 2014 Plats and Deeds	5/1/2013	5/1/2013
Turn Over Records to ARB	5/1/2013	5/15/2013
Informal Hearings Scheduled - Depending on Volume	5/15/2013	6/30/2013
Formal Hearings Scheduled - Depending on Volume	6/1/2013	7/15/2013
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2013	6/30/2013
Primary Protest Deadline	5/31/2013	5/31/2013
Certified Estimates of Value Due to School Districts	6/1/2013	6/1/2013
Mineral Import from Vendor	7/16/2013	7/16/2013
Certification of the Appraisal Roll	7/25/2013	7/25/2013
Regularly Scheduled Meetings:		
Monthly ARB Full Board Meetings as Necessary	Third Thursday	
Monthly Board of Directors Meetings	Third Monday	

2014 CALENDAR OF KEY EVENTS

2014 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2014 Year Layer in CAMA System	8/1/2013	8/1/2013
Field Operations / - IBR	8/1/2013	2/15/2014
Discovery Process – Building Permits, Rechecks	8/1/2014	4/15/2014
Adopt 2014 Appraisal District Budget	9/15/2013	9/15/2013
TDLR Education Courses RPA track as Necessary	10/1/2013	1/31/2014
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2014	1/1/2014
Process Exemptions and Special Use Applications	1/1/2014	To Applicable Deadlines
Preliminary Property Value Study Released	1/31/2014	1/31/2014
Personal Property Renditions Mailed	1/1/2014	1/7/2014
Release of Methods and Assistance Program (MAP) Audit Findings	1/31/2014	1/31/2014
PVS Protest Deadline if Necessary	3/12/2014	3/12/2014
Full Valuation Effort – Model Specification / Calibration included	2/15/2014	3/30/2014
Valuation Review / Error Reports Cleanup	3/30/2014	4/15/2014
Send 25.19 Appraisal Notices	5/1/2014	5/15/2014
Create Future Year Layer for GIS 2015 Plats and Deeds	5/1/2014	5/1/2014
Turn Over Records to ARB	5/1/2014	5/15/2014
Informal Hearings Scheduled - Depending on Volume	5/15/2014	6/30/2014
Formal Hearings Scheduled - Depending on Volume	6/1/2014	7/15/2014
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2014	6/30/2014
Primary Protest Deadline	5/31/2014	5/31/2014
Certified Estimates of Value Due to School Districts	6/1/2014	6/1/2014
Mineral Import from Vendor	7/15/2014	7/15/2014
Certification of the Appraisal Roll	7/25/2014	7/25/2014
Regularly Scheduled Meetings:		
Monthly ARB Full Board Meetings as Necessary	Third Thursday	
Monthly Board of Directors Meetings	Third Monday	

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are specified by the district management team and scheduled with Information Systems and the district's software vendor. The district currently, and for the foreseeable future, contracts with True Automation, Inc. for software services. All automated forms and IS procedures are reviewed routinely and revised, as required. The following details these procedures as it relates to the 2013 and 2014 appraisal years.

REAL PROPERTY VALUATION

Revisions to cost models, income models, and market models are specified, updated, and tested each appraisal year. Market area boundaries are reviewed and adjusted as indicated by growth patterns and market preferences. Deeds are processed on an ongoing basis to transfer ownership, establish the basis for land size, and assign account numbers to newly platted lots as an addition to the appraisal roll. The district will also update and process exemption and special use appraisal applications as necessary and applicable.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are based on cost data from the Marshall Valuation Service (also known as Marshall and Swift). The resulting schedules are tested for accuracy and uniformity using ratio study tools.

Land tables are updated using current market data (sales) and then tested with a ratio study. Value modifiers are developed for property categories by market area and tested on a pilot basis before deployment with a ratio study / calibration tools.

Income, expense, and occupancy data is updated in the income models for each property use category and market area. Market income and expense data is obtained from published sources as well as from actual rent rolls and operating statements provided by property owners. Property categories are reviewed to ensure their continued applicability. Cap rate studies are completed using current sales data when available, and published sources are also utilized. The resulting models are tested using ratio study tools.

PERSONAL PROPERTY VALUATION

Density and quality cost schedules are updated using data received during the previous appraisal year from renditions and hearing documentation. Valuation procedures are reviewed, modified as necessary, and tested. Depreciation schedules are based on cost data from Marshal & Swift. Depreciation schedules are tested for accuracy.

NOTICING PROCESS

Section 25.19 appraisal notice forms are reviewed, edited for updates, and changes are approved by the appraisal district management team. These revisions include updates from the Comptroller's Property Tax Division as well as specific legislative changes as required. Updates also include the latest copy of the Comptroller's *Taxpayers Rights and Remedies*.

HEARING PROCESS

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required by protest load in order to certify by July 25 according to law. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation processes and legal requirements.

DATA COLLECTION REQUIREMENTS

District appraisal staff collects information regarding both individual property characteristics as well as information concerning the neighborhood or market area in compliance with section 25.18 (b) (4) of the Texas Property Tax Code. These include a consideration of the location and market area of each property; Physical attributes of property, such as size, age, and condition; Legal and economic attributes; and Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions.

Field and office procedures are reviewed and revised as required for the data collection process. Activities scheduled for each appraisal year include the review of new construction, demolition, remodeling, re-inspection of problematic market areas, and re-inspection of the universe of properties on a specific cycle (4-6 years per IAAO Standards).

DEFINING MARKET AREAS

Market areas are defined by the physical, economic, governmental and social forces that influence property values. The effects of these forces are used to identify, classify, and stratify properties into smaller, more comparable and manageable subsets for valuation purposes. Delineation can involve the physical drawing of neighborhood boundaries on a map, or it can involve separation based on attribute analysis. Residential properties have been delineated into valuation neighborhoods and commercial property into work areas, neighborhoods and property use categories for comparison. Because there are discernible patterns of growth that characterize a neighborhood or market segment, the district will annually evaluate the neighborhood boundaries or market segments to ensure homogeneity of property characteristics and market preferences. A list of the current market areas established by the CAD, in which the CAD has grouped properties is located in the CAD server at: H:\Real Estate\2013 LAND & IMPROVED AREAS REWORKED\ (AREA 1, 2 or 3), but they are subject to refinement once staff conducts market analysis.

NEW CONSTRUCTION /DEMOLITION

Building permit data received from the various cities and county are inputted into the system by data entry staff and then verified by appraisal staff. The process of verifying the new construction or demolition of improvements is specified by each department. Residential neighborhoods with high volumes of new construction and/or demolition are reviewed in their entirety, regardless of the existence of permits. Appraisal staff checks the accuracy of the measurements in the field during data review. Quality review will be conducted to verify accuracy of the data.

REMODELING

Market areas with extensive improvement remodeling are identified, verified, and field activities scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before being finalized in valuation modeling. This field activity is also posted to the key events calendar and is monitored carefully to finish by the established deadlines.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Real property market areas, by property classification, are tested for: low or high protest volumes; low or high sales ratios; or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be potentially problematic. Field reviews are scheduled to verify and/or correct property characteristic data and review neighborhood delineation. Additional sales data is researched and verified as applicable. In the absence of adequate market data, clusters of comparable neighborhoods are identified for use in valuation and defense.

RE-INSPECTION OF THE UNIVERSE OF PROPERTIES

Real property re-inspection will be completed using a combination of field inspections and office review. Office review of property will consist of the examination and comparison of flown aerial photography with existing property sketches and property characteristics via our sketch overlay program. This tool allows us access at a bird's eye giving us an opportunity to resolve discrepancies between the appraisal records and what is actually on the ground. The aerial photography also allows for digital verification of building measurements and visual inspection of external economic influences. Although the District's goal is to re-inspect on a 3 year cycle, staffing will have a direct impact on the amount of on-side review that can be accomplished in this time period. The International Association of Assessing Officers, *Standard on Mass Appraisal of Real Property*, specifies that the universe of properties should be re-inspected on a cycle of 4-6 years. Therefore, the District will not exceed the 6 year maximum before a property gets re-inspected either by on-side review or office review.

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information must be verified and property characteristic data contemporaneous with the date of sale is captured in the sale record. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid. In the event that these are not equal, the sale is usually excluded from the observation pool in the ratio study. These sales can be utilized during value defense due to the CAMA software's ability to adjust from the captured characteristics contemporaneous with the date of sale as supposed to the appraisal record.

PILOT STUDY

New and/or revised mass appraisal models are tested on randomly selected market areas. These modeling tests (sales ratio studies) are conducted each appraisal year. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and model calibration are in compliance with *Uniform Standards of Professional Appraisal Practice*, STANDARD RULE 6.

VALUATION BY APPRAISAL YEAR

Using market analysis of comparable sales and locally tested cost data, specific income and expense data, and information gathered from renditions, valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies by market area and property category. Performance standards utilized are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are reviewed each reappraisal year and updated as indicated by existing market data.

The following details the planned valuation methods by department and or property type:

RESIDENTIAL REAL PROPERTY

COST APPROACH

The district uses a hybrid cost-market approach when valuing residential properties. The comparative unit, also known as the Square-foot method, will be used to develop an indication of the basic cost of a structure. Adjustments will then be made for amenities of individual properties based upon characteristics that affect value in the market. The district's cost tables are, and will continue to be, based upon information obtained from the Marshall Valuation Service, also known as *Marshall and Swift*. These cost figures are adjusted to the local market to reflect current local labor and material costs. Neighborhood Market Adjustment factors will be developed from appraisal statistics provided by ratio studies to ensure that estimated values reflect both the supply and

demand side of the market in each specific neighborhood. The following equation is the hybrid model used by the district:

$$MV = [RCNLD] MA + LV$$

In the formula above, the replacement cost new less depreciation (RCNLD) of the improvements are multiplied by the appropriate neighborhood market adjustment factor (MA) to arrive at a current improvement value. The current improvement value is added to the land value (LV) to arrive at an estimate of market value (MV). Market adjustments will be applied uniformly within neighborhoods to account for market preferences affecting value in each location throughout the district.

Residential land values will be estimated using the base lot method, square foot method, or acreage method of appraisal. The individual method utilized in each neighborhood is designed to mirror the market in that area. As such, the chosen method for each individual neighborhood will be selected based upon how properties are selling or which method best accounts for perceived differences among the universe of properties. There are four accepted methods of land valuation; the comparable sales approach, allocation by abstraction, allocation by ratio, and the capitalization of ground rent. The district will utilize elements of all of these land valuation methods depending upon market area and availability of market data. In areas where insufficient vacant land sales exist, the district will utilize the allocation methods to establish land values in a neighborhood. The appraisers will develop a base lot or primary land rate and assign land tables to each neighborhood. Land adjustments will be applied to individual properties, where necessary, to adjust for such influences as view, shape, size, and topography, and any other characteristic that affects value in a neighborhood.

If neighborhood statistics indicate that values need to be updated, the appraiser will employ cost calibration to bring the initial values closer to what the market indicates values should be in that area. This process involves comparing the initial depreciated cost figures for properties that sold to the sale contributory improvement values of those properties (Sale Price – Land Value). An adjustment factor is calculated for each property in the data pool and statistics are calculated for the indicated adjustments. The factor that best represents the acceptable range of market value is selected for each neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor calculated for each neighborhood will be applied uniformly to all properties within that neighborhood and a second set of ratio study statistics will be generated to compare the level and uniformity of values in the neighborhood as adjusted.

SALES COMPARISON APPROACH

As indicated in *Property Appraisal and Assessment Administration* (IAAO, 1990), in the absence of a sale of the subject property, sales prices of comparable properties are usually considered the best evidence of market value. The sales comparison approach mimics the behavior of the market by comparing the properties being appraised with comparable properties that have recently sold. Their sales prices will then be adjusted for differences from the subject and a market value for the subject is estimated from the adjusted sales prices of comparable properties.

At present, the district does not develop estimates of value for single-family properties using the traditional sales comparison approach in mass for valuation purposes. The district's software package allows for the creation of sales comparison grids that adjust for characteristic differences among properties, but the district has yet to value entire neighborhoods through this application of the market approach. The sales grids that are generated are utilized most frequently during the appeals process, but may be utilized for valuation more widely in the future as time and available data permit.

INCOME APPROACH

The income approach is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its economic life. In other words, value is the estimated present value of future benefits. The appraiser must estimate income from a property and capitalize the income into an estimate of current value.

The model used to estimate the present value of income expected in the future is represented by the following formulas known as IRV.

$$\text{Value} = \text{Income}/\text{Rate}$$

The income approach is most suitable for types of properties frequently purchased and held for the purpose of producing income, such as apartments, commercial buildings, and office buildings. It is not conducive to the valuation of single-family residential properties as these properties are purchased by consumptive users and therefore, do not routinely generate an income stream.

INVENTORY RESIDENTIAL PROPERTY

Residential improved and vacant property is appraised in compliance with Section 23.12 (a) of the Texas Property Tax Code.

In general, the district uses its land value estimates and the actual itemized construction, labor, and material costs, plus other soft or indirect costs to estimate market value as of the appraisal date to estimate the value of improved inventory. The market values of improved inventory will be reviewed annually and inventory adjustments will be eliminated when ownership transfers from the developer or builder.

Vacant residential inventory will be valued using a discounted cash flow formula that considers value relative to the income or cash flow, an appropriate discount rate, and the amount to time that the property is likely to be held or lots sold out of inventory. Since there is no legal requirement that developers or builders render their inventory, a preliminary estimate of inventory value may be difficult to estimate. In these cases, inventory discounts will be applied as a result of an appeal.

COMMERCIAL AND MULTIFAMILY REAL PROPERTY

COST APPROACH

The cost approach to value will be applied using the comparative unit, or square foot method of cost estimating. The following is the basic model that the district utilizes when employing the cost approach:

$$MV = RCNLD + LV$$

This methodology involves the use of national sources of cost data as well as actual cost information gathered from the local market whenever possible. Cost models utilized by the district are based on data obtained by the Marshall Valuation Service also known as *Marshall and Swift*. These costs include comparative base rates, per unit adjustments, and lump sum adjustments as appropriate and necessary to account for the specific factors affecting value. Time and location modifiers will be applied as necessary to adjust cost data to reflect conditions in a specific market as well as changes in costs over a period of time. A cost estimate will be generated by the appraisal staff based upon the cost schedules as they are applied to the specific characteristics of the subject property of the appraisal.

Depreciation schedules have been implemented for economic lives and condition that is typical of each major class of commercial property by property use. The schedules utilized by the district are developed using recognized sources and mirror *Marshall and Swift*. These schedules will be tested annually to ensure they will be reflective of current market conditions in Cameron County. The actual and effective ages of improvements are judged by the appraiser and noted in the improvement records contained within each property record. Effective age estimates will be based on the utility of the improvements relative to the improvement's total economic life, condition, and its competitive position in the marketplace. These adjustments are generally determined during field operations.

Certain adjustment factors such as external and or functional obsolescence will be applied to properties as applicable based upon market data. These adjustments will typically be applied to a specific property type or location and will be developed through ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings, and depreciation schedules usually minimize the necessity of this type of an adjustment factor. The sum total of depreciation, also expressed as the loss in value from all causes, is subtracted from the replacement cost new of the structure to arrive at a replacement cost new less depreciation (RCNLD).

The cost approach requires the district to value the land utilizing one of the four accepted methods of land valuation: the sales comparison approach, allocation by abstraction, allocation by ratio, or the capitalization of ground rent. Once the land is valued by the method deemed most appropriate in terms of the data available, the resulting land value is added to the RCNLD of the improvements to yield an estimate of market value by the cost approach. Any estimate of value completed by the cost approach will be made in accordance with Section 23.011 of the Texas Property Tax Code.

SALES COMPARISON APPROACH

Pertinent data from actual sales of properties will be obtained throughout the year and the appraisal staff will analyze the relevant information. This data will be utilized in all aspects of the appraisal process.

Sales of similarly improved properties will provide a basis for the test of depreciation schedules used in the cost approach, rates and multipliers used in the income approach, and as a direct comparison in the sales comparison approach. Improved sales will also be used in ratio studies, which afford the appraiser a means of judging the present level and uniformity of the appraised values. The ratio studies used are in compliance with the current IAAO *Standard on Ratio Studies*.

Based on the market data gathered and analyzed by the appraisal staff, the cost and income models will be calibrated annually. The calibration results will be added to the schedules and models in the CAMA system to apply to all commercial properties in the district as appropriate. Any estimate of value completed by the sales comparison approach will be made in accordance with Section 23.013 of the Texas Property Tax Code.

INCOME APPROACH

The income approach to value will be applied to those real properties that are typically viewed by market participants as income producing. Income producing properties are those which are bought and sold based on the property's ability to produce an income; therefore, the price paid for a property is directly related to the amount of income the property is capable of producing. The appraisal staff utilizes income and expense data furnished by property owners, data collected by staff, and information from local market study publications. Income models by property use and neighborhood / market area are developed and deployed for use in valuation.

The following model is the basis for commercial property valuation by the income approach:

$$\begin{array}{r} \text{PGR} \\ -\text{V\&C} \\ \hline \text{EGR} \\ +\text{SI} \\ \hline \text{EGI} \\ -\text{Allowable EXP} \\ -\text{Reserves for Replacement} \\ \hline \text{NOI} \end{array}$$

$$\text{Value} = \text{NOI/CAP Rate}$$

This income model reflects the normalization of an income stream from Potential Gross Rent at 100% occupancy to an indication of Net Operating Income. The process involves estimating the rental producing capacity of the subject property under prudent management (PGR). Market derived vacancy and collections (V&C) losses are subtracted from the potential gross rent to arrive at effective gross rent (EGR). Any net income from secondary property uses (vending income or parking income, etc.) (SI) are added to the effective gross rent to yield an estimate of effective gross income (EGI).

Allowable expenses are the expenses that are recurring annual expenses necessary to operate the property sufficiently to achieve the projected level of effective gross income. These vary by property type and are researched by the commercial appraisal staff. Once identified or projected, the allowable expenses are subtracted from the effective gross income. Reserves for replacement are estimated by considering the amortized costs of replacing certain building components whose economic lives are shorter than total economic life of the improvement (carpets, roof cover, air conditioning, etc.). Generally, these are calculated by either dividing the replacement cost new of the item by its economic life, a flat reserve amount per unit justified by the market, or a percentage of EGI; whichever is deemed appropriate. Once all allowable expenses and reserves have been identified or calculated, these amounts are subtracted from the effective gross income to yield an estimate of net operating income (NOI).

Capitalization Rates and multipliers will be used to convert the income stream into an estimate of market value. These include gross income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers will be based on a thorough analysis of the market.

Direct Capitalization will be used in the income approach models. This methodology involves dividing the net operating income by the appropriate capitalization rate to arrive at an indication of market value for a specific property. Capitalization rates utilized will be derived from the market as to estimate what a market participant would require from an investment as of the date of appraisal. Additionally, overall capitalization rates may be derived from the summation method, band-of-investment, debt coverage ratio, or obtained from published sources for similar properties. The capitalization rates utilized will relate directly to satisfying the market return requirements of both the debt and equity positions of a real estate investment.

In valuing property by the income approach, the district will consider the income characteristics of all properties as they are available. Adjustments will be made as necessary and appropriate and the models, schedules, and value indications developed will be made pursuant to section 23.012 of the Texas Property Tax Code

UTILITIES, RAILROADS, AND PIPELINES

The Cameron Appraisal District will contract with an appraisal firm with specific expertise for the valuation of utility, railroad, and pipeline properties. These properties will be reappraised annually by the firm using recognized methods and techniques as required by the *Uniform Standards of Professional Appraisal Practice*. The appraisal models considered in the valuation of these properties will be:

MV = RCN - D
And
Allocated Unit Appraisal

Each of the values produced by these models will be considered and the property value will be allocated to the taxing entities based upon the method that is deemed most appropriate by property type.

The appraisal firm(s) will consider all factors affecting value, conduct physical inspection as necessary, research information from published sources, and receive copies of renditions from property owners in the development of their appraisal. Based upon the information gathered in these processes, data characteristics of these properties will be updated annually in accordance with tax code requirements.

MINERAL INTERESTS

The Cameron Appraisal District will also contract with an appraisal firm with specific expertise in the appraisal of oil and gas properties to value mineral interests. The appraisal firm will reappraise these properties annually.

The appraisal firm(s) will utilize a form of yield capitalization of the income approach called Discounted Cash Flow Analysis (DCF) in order to accurately value these interests. The factors affecting the value of mineral interests include reserve estimates, production volume and pattern, product prices, operator expenses, and the discount rates applied to discount future income into an indication of present worth.

As mineral reserves are subsurface in nature, this situation makes specific physical inspection unavailable as a method of collecting data. The appraisal firm(s) will collect data from the Texas Railroad Commission, Comptroller of Public Accounts, renditions from owners, published sources, and data services to identify characteristics affecting

value. All of the information gathered will be considered in the estimation of the value of mineral interests.

New properties will be identified by the appraisal firm by obtaining information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified.

SPECIAL VALUATION PROPERTIES

The Cameron Appraisal District values agricultural and wildlife management land in compliance with the Comptroller's *Manual for the Appraisal of Agricultural Land*. This publication prescribes that the cash lease and the share lease methods of appraisal are appropriate when developing productivity value estimates.

The cash lease method is a modified income approach using the lease amount (income per acre) minus expenses (landowner) to yield the "net-to-land" value per acre. "Net-to-land" values will be averaged for a five-year period to give an average "net-to-land" factor that will be divided by the appropriate capitalization rate for the year to give a value per class of agricultural production. The agriculture appraisal staff will collect lease data from owners and lessees on an ongoing basis in order to develop "net-to-land" figures by agricultural classification.

BUSINESS AND INDUSTRIAL TANGIBLE PERSONAL PROPERTY

These property types will be valued each appraisal year by the district's appraisal staff. The Personal Property Department engages in an annual canvas field review to identify new businesses to be added to the roll, movement of existing businesses to different locations or business closings, and data review of current property characteristics in property records. Once pertinent data is updated in the field, property rendition forms will be sent to owners in order that they may declare their taxable personal property according to current law. The information obtained from renditions will be utilized by the district to develop an estimate of market value. Generally, estimates of value developed for industrial and personal property will be produced by mid to late May of each appraisal year. The notices of appraised value for these property types are generally mailed in early to mid June.

COST APPROACH

The primary approach to the valuation of business and industrial personal property will be the cost approach. Cost schedules will be developed by the district's staff and applied to specific business codes. These schedules will be reviewed and updated annually to conform to changing market conditions.

Valuation models will be created and refined using actual original cost data obtained from renditions to derive the replacement cost new (RCN) per applicable unit for a specific category of assets. The data obtained will be compiled for review and models will be built and or adjusted as necessary. The revised models will be tested in accordance to accepted methods and techniques.

These model values will be used specifically to estimate the value of new accounts for which no property owner's rendition is filed. The models will also be utilized to test renditions filed by property owners or their agents. In the event that property rendition information falls significantly outside of a statistical tolerance from the model, further review of the property may be conducted.

The percent good depreciation factors utilized will be based on the depreciation schedules for furniture, fixtures, and equipment as developed by district staff tested against *Marshall and Swift*. This mass appraisal percent good depreciation schedule is used to ensure that estimated values are uniform and consistent within the market. RCN and percent good depreciation factors will be utilized to develop value estimates using the following formula:

$$MV = RCN \times \text{PERCENT GOOD FACTOR}$$

Additional functional and economic obsolescence will be considered and evaluated based upon production documentation provided by the property owner.

Leased equipment and multi-location assets may be valued using original costs and percent good depreciation schedules mentioned above.

SALES COMPARISON APPROACH

Business personal property is typically sold as part of the business as a whole which makes this approach less suitable for valuing most personal property. This approach is generally suitable for the valuation of certain types of vehicles and heavy equipment. Value estimates for vehicles will be based on data furnished by recognized sources such as NADA among others. Any sales of personal property will be considered and appropriate weight will be given based upon individual circumstance.

INCOME APPROACH

The income approach has limited use in the appraisal of machinery, equipment, furniture, fixtures, and leasehold improvements because of the difficulty in estimating future net benefits. The exception to this is in the case of leased equipment. When reliable data on equipment leases is available, the income approach may be used to estimate the fair market value of the equipment.

BUSINESS PERSONAL PROPERTY INVENTORY

Business Personal Property inventory is appraised in compliance with Section 23.12 (a) of the Property Tax Code.

It is the policy of the Cameron Appraisal District to appraise inventory at its market value based on the Cost Approach. The Cost Approach is replacement cost new less accrued depreciation (physical, functional & economic). FIFO (First In, First Out) is generally considered an acceptable measure of inventory replacement cost new (RCN) and thus establishes the first component in the Cost Approach equation. Accrued depreciation is derived from property owner's financial documents and is identified as the "lower of cost or market" adjustment. Such adjustment generally accounts for damaged, lost, slow-moving, and obsolete inventory. This data must be furnished to the Cameron Appraisal District in order for it to be considered in the final market value determination.

THE MASS APPRAISAL REPORT

Each appraisal year the required Mass Appraisal Report will be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser will be compliant with STANDARD RULE 6-9 of *USPAP*.

VALUE DEFENSE

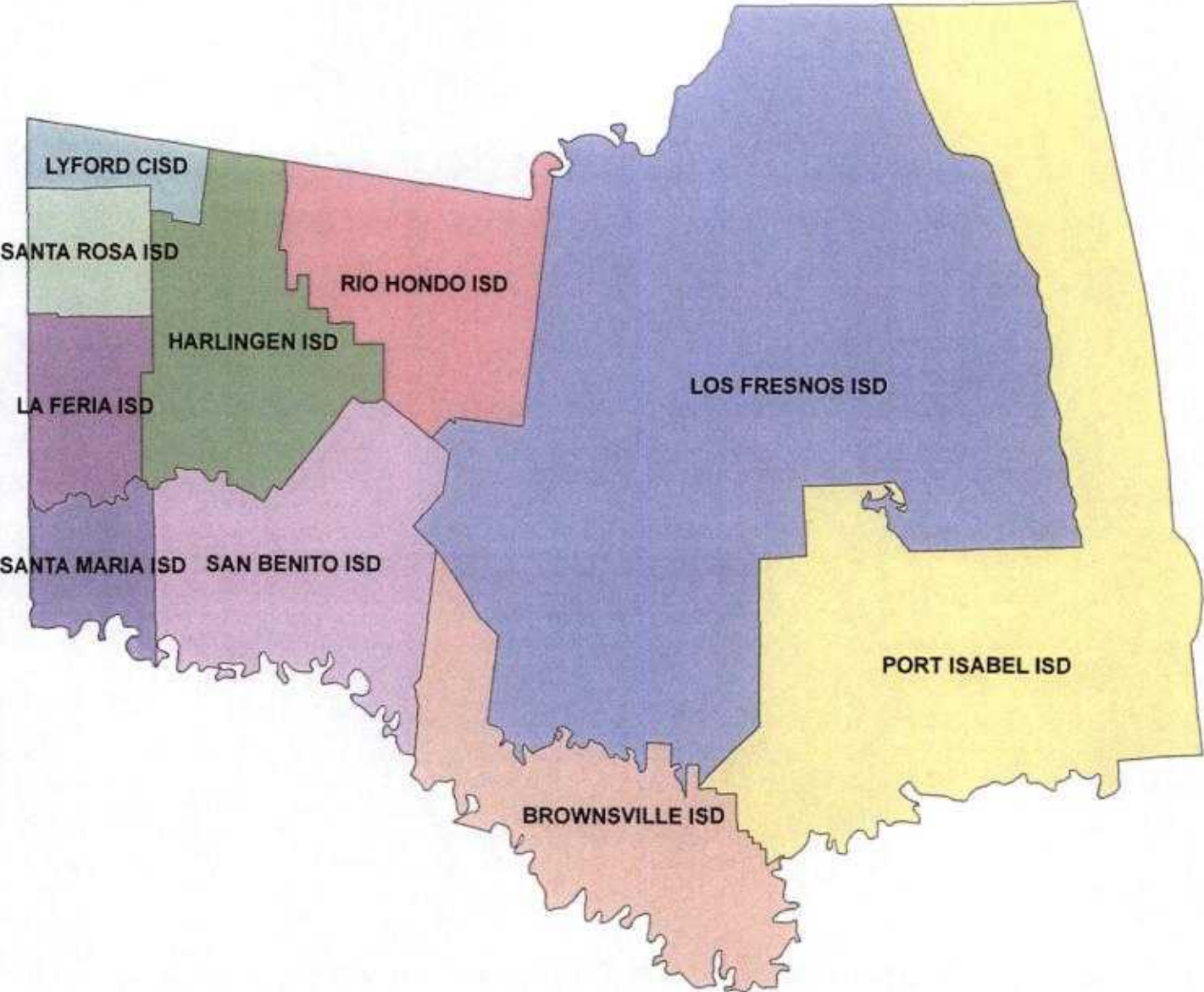
Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested annually.

A variety of evidence is utilized by the district depending on the property type of the subject of the protest. In addition, the district updates the evidence supplied to an owner, agent, or the Appraisal Review Board to be contemporaneous with the valuation procedures utilized. Some examples of the evidence that may be used include, but are not limited to:

1. Property sales information
2. Property sales adjustment grids
3. Property equity adjustment grids
4. Gross Rent / Income Multiplier data
5. Pro forma and actual income data
6. Property characteristics data including photos as applicable
7. Aerial photography
8. Cost approach reports as applicable
9. Property Renditions as applicable
10. Published reports regarding cost, market, or income data
11. Vehicle and aircraft price guides
12. Schedules and or models utilized
13. Any other information collected by the district

CAMERON COUNTY SCHOOL DISTRICTS

Cameron County School Districts



CAMERON APPRAISAL DISTRICT ANNUAL EVENT
CALENDAR

Cameron Appraisal District Annual Event Calendar			
	Event	Dept/Staff	Comments:
8/1/2013 thru 8/30/2013	Continue collecting and identifying permits for 1 st and 2 nd quarter	Data Dept.	
8/12/2013	Create 2014 layer in CAMA system	GIS	
8/1/2013 thru 4/15/2014	Field Operations/Discovery Process	Real/Personal	
9/15/2013	Adopt 2014 Appraisal District Budget	Board of Directors	
9/14/2013	Last day for CAD board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2013 thru 1/31/2014	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2014	Date that taxable values and qualifications for certain exemptions are determined for the tax year(except for inventories appraised Sept. 1)	Real, Personal, and Exemption's	(Sec. 11.42, 23.01, 23.12)
1/1/2014	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/1/2014	Full valuation effort / Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2014	Date rendition period begins; continues through April 15 for those property owners not requesting a filing extension	Real / Estate Personal Prop.	(Sec. 22.23)
1/31/2014	Public notice and posting of cap rate for properties with low- and moderate-income housing exemption	Real Estate	(Sec. 11.1825)
1/31/2014	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		(Sec. 403.302)
1/31/2014	Preliminary property value study released		
2/1/2014	Last day for motor vehicle, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations	Personal Property	(Sec. 23.121, 23.124, 23.1241, 23.127)
3/31/2014	Last day for qualified community housing development organizations to file listings of property acquired or sold during the past year with the chief appraiser.		(Sec. 11.182)

3/30/2014 thru 4/15/2014	Valuation review / Error report cleanup	Real Estate / Personal Property	
4/1/2014	Last day(or as soon as practicable thereafter) for chief appraisers to mail notices of appraised value for single-family residence homestead properties	Exemptions	(Sec. 25.19)
4/1/2014 thru 4/15/2014	Valuation Review / Error Reports Cleanup	Real Estate / Personal Property	(Sec. 23.01)
4/15/2014	Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them	Administration	(Sec. 26.01)
4/16/2014	Send first batch of appraisal notices	ITT	(Sec. 25.19)
5/1 /2014 thru 5/15/2014	Turn over records to ARB	Chief Appraiser	(Sec. 25.01, 25.22)
5/1/2014	Last day(or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties	ITT	(Sec. 25.19)
	Create future year layer for GIS 2015 plats and deeds	ITT	
5/1/2014 thru 5/15/2014	Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation	Administration	(Sec. 41.41, 41.70)
5/15/2014	Last day for property owners, or secured parties if applicable, to file renditions and property information reports if they request an extension in writing.	Taxpayers	(Sec. 22.23)
5/15/2014 thru 6/30/2014	Informal hearings scheduled-Depending on volume.	ARB Coordinator	
5/20/2014	Send subsequent batches of appraisal notices as necessary.	ITT	
5/30/2014	Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities, and school districts (counties and school districts can choose to waive the estimate) (Sec. 26.01) A school district may use this certified estimate when preparing the notices to adopt the budget and tax rate(Education Code Sec. 44.004)		(Sec. 26.01) and (Sec. 44.004)

5/31/2014	Last day for property owners to file protests with ARB (or by 30 th day after the date the notice of appraised value is delivered, whichever is later) in connection with a property that is not a single-family residence homestead (Sec. 41.44(a)(2).	Taxpayers/Agents	Sec. 41.44(a)(2)
5/31/2014	Last day for property owners to file protests with ARB in connection with properties that are single-family residence homesteads if the ARB has not approved the appraisal records; otherwise the deadline to file a protest for single-family residence homesteads is before May 1 or by the 30 th day after notice of appraised value is delivered, whichever is later	Taxpayers/Agents	(Sec. 41.44)
5/31/2014	Last day for a religious organization that has been denied an 11.20exemption because of the charter to amend the charter and file a new application or the 60 th day after the date was notification of the exemption denial, whichever is later		(Sec. 11.421)
6/1/2014	Certified estimates of value due to school districts	Chief Appraiser	
6/1/2014	Formal hearings scheduled-Depending on volume	ARB Coordinator	
6/14/2014	Last day for chief appraiser to submit proposed budget for next year to CAD board and taxing units(unless taxing units have changed CAD'S fiscal year)	Chief Appraiser	(Sec. 6.061)
7/15/2014	Mineral import from vendor	Personal Property	
7/25/2014	Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest. The board of directors of a CAD with a population of 1 million or more may postpone the deadline to Aug. 30 or increase the threshold percentage from 5 to 10 percent of the appraised value of properties not under protest.	ARB	(Sec. 41.12)
7/25/2014	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	(Sec. 26.01)
7/31/2014	Last day for property owners to apply for		(Sec. 23.12)

	Sept. 1 inventory appraisal for the next year		
	Regular scheduled meetings :		
Third Thursday	Monthly ARB full board meetings as necessary		
Third Monday	Regular Board of Directors meetings (Seven meetings per year)		

CAMERON APPRAISAL DISTRICT
2014 RE-APPRAISAL PLAN TIMELINE

Cameron Appraisal District 2014 Re-Appraisal Plan Timeline

July thru August

Collect and identify building permits issued 1st and 2nd quarter
Print and Prepare field work with maps
Route field work by School District, Map number, and Geo number
Collect sales data

August thru November

Re-Appraisal of Real Property for Brownsville School District
Field inspect accounts with 1st and 2nd quarter building permits (within the re-appraisal area)
Field inspect recheck accounts (within the re-appraisal area)
Field inspect and verify sale accounts (within the re-appraisal area)
Field inspect properties with less than 100% complete on main area that are not flagged for field inspection (within the re-appraisal area)
Work on split accounts
Discover new subdivisions/Condos
Collect sales, income, and cost data
Data Entry
Quality Control

January thru April

Receive and review Renditions for R.E. Inventory
Receive and review applications for Ag valuations

December thru April

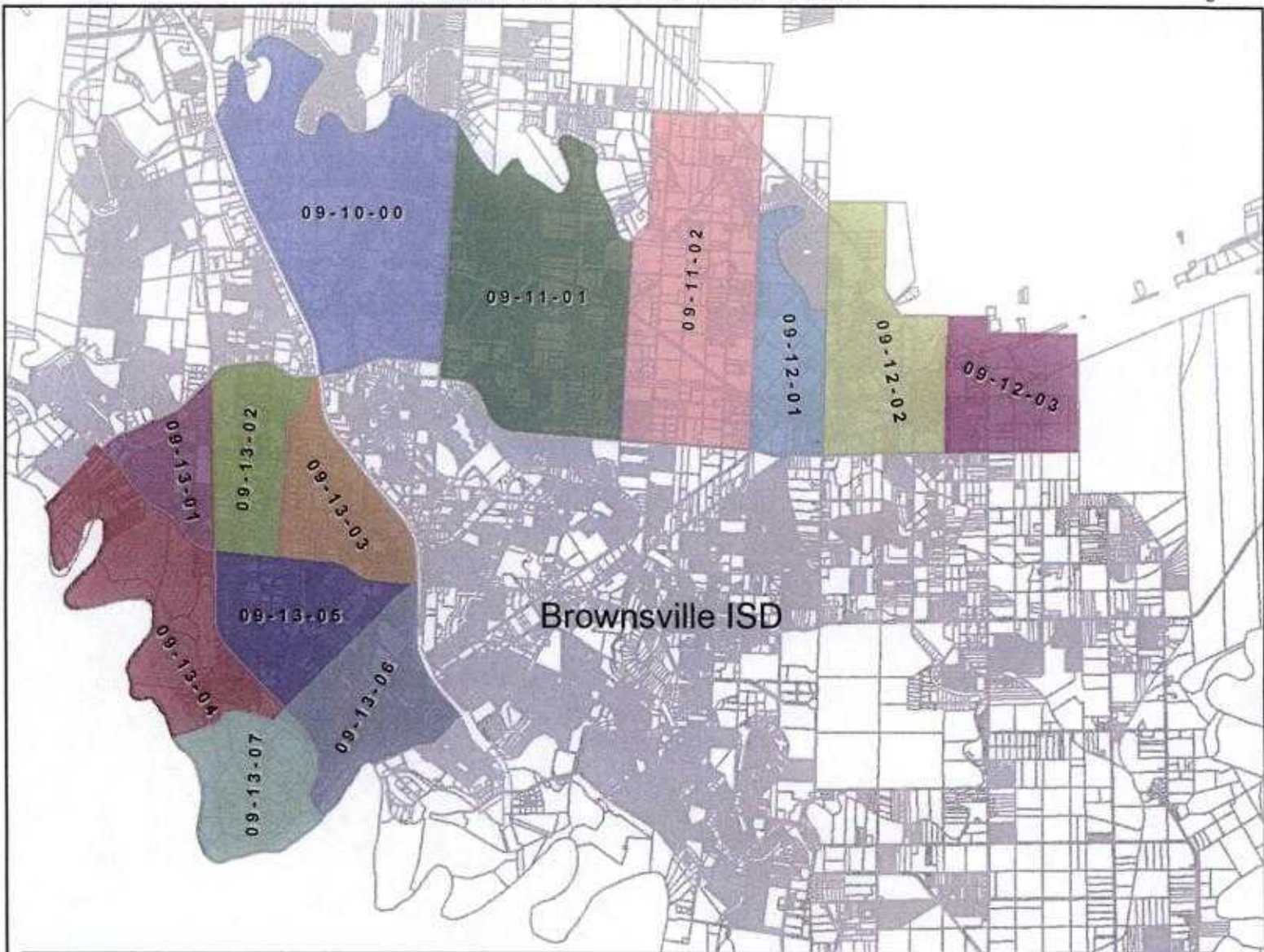
Collect and identify accounts with building permits issued 3rd and 4th quarter
Identify recheck accounts
Identify sale accounts
Identify properties with less than 100% complete on main area that are not flagged for field inspection
Print and Prepare field work with maps
Route field work by School District, Map number, and Geo number
Field inspect 3rd and 4th quarter building permits
Field inspect recheck accounts
Field inspect and verify sale accounts
Field inspect properties with less than 100% complete on main area that are not flagged for field inspection
Work on new subdivisions / Condos
Continue to work on split accounts

Collect sales, Income, and Cost data
Data Entry
Quality Control
Review and analyze cost tables / Compare new construction cost from all residential property
Review problem areas (Discovered from conference hearings and current sales)
Perform sales analysis / Market shifts
Test results of neighborhood adjustments with sales ratios
Analyze preliminary and final values
Audit final values

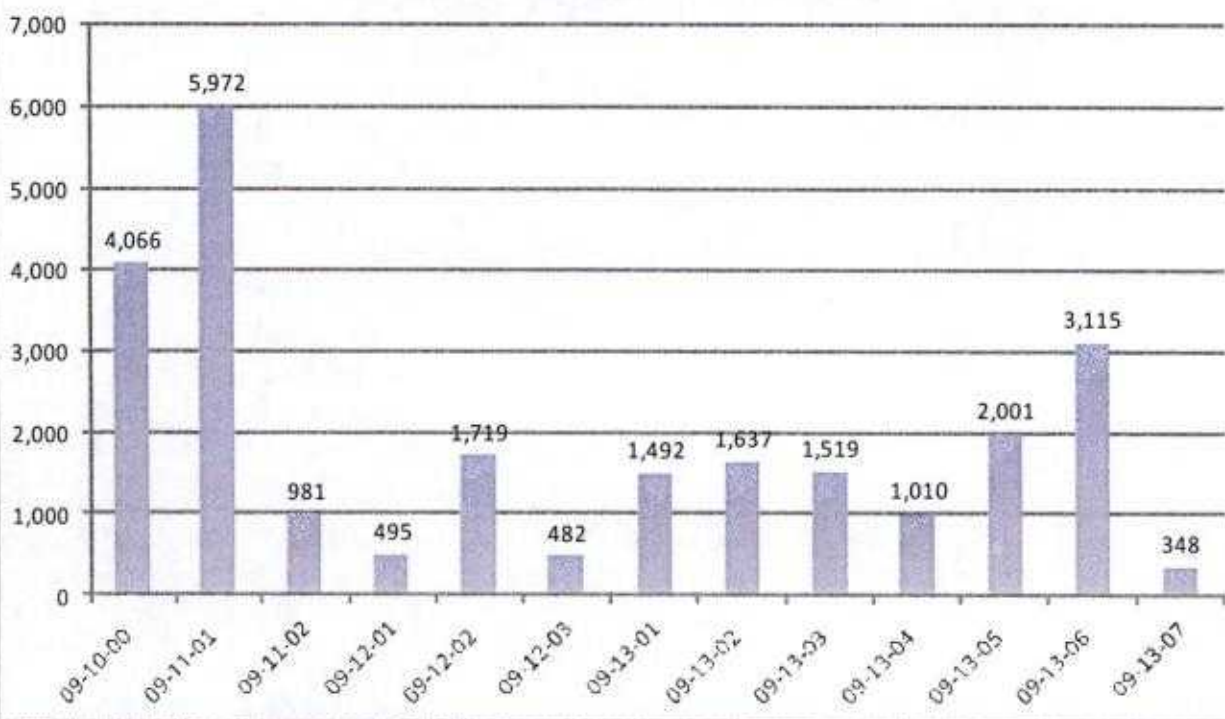
REAL ESTATE

2014 RE-APPRAISAL PLAN BY
NUMBER OF PARCELS AND MAP NUMBERS

2014 Re-Appraisal Plan Number of Parcels by Map Number



Parcel Count Breakdown - Total 24,877



CAMERON APPRAISAL DISTRICT 2014 RE-
APPRAISAL PLAN LISTING BY SUBDIVISION
PREFIX

Cameron Appraisal District
Prefixes for 2014 Re-Appraisal Plan

01-0010	01-9012	01-9740	03-2760	05-0021	06-2580	07-6462	71-1330	74-7592
01-1020	01-9020	02-0230	03-3055	05-0022	06-2700	07-6470	71-2000	74-7596
01-1021	01-9030	02-0233	03-3310	05-0023	06-3090	07-6472	72-5211	74-7934
01-1030	01-9040	02-0450	03-3725	05-0024	06-3091	07-6890	73-3010	74-7936
01-1045	01-9050	02-0600	03-3860	05-0030	06-3092	07-6891	73-3212	74-7938
01-1050	01-9060	02-0620	03-4555	05-0031	06-3093	07-6892	73-3225	74-7939
01-1055	01-9070	02-0621	03-5055	05-0041	06-3120	07-7110	73-3440	74-7940
01-1056	01-9080	02-0700	03-5285	05-0042	06-3140	07-7360	73-3470	74-7941
01-1060	01-9100	02-0730	03-6610	05-0060	06-3141	07-7810	73-3480	74-7943
01-1070	01-9110	02-0880	03-7160	05-0095	06-3200	07-8270	73-3490	74-7944
01-1080	01-9130	02-1640	03-7710	05-0100	06-3400	07-8770	73-4730	74-7945
01-1081	01-9250	02-1740	03-8240	05-0110	06-3600	07-9000	73-6350	74-7947
01-1082	01-9328	02-2000	03-8250	05-0340	06-4240	07-9250	73-8670	74-7948
01-1090	01-9330	02-2700	03-9620	05-0350	06-4870	07-9260	73-8700	74-7949
01-2920	01-9331	02-2701	04-0300	05-0360	06-5130	07-9270	73-8835	74-7950
01-2930	01-9334	02-2710	04-0310	05-0370	06-5452	07-9271	73-9340	74-7951
01-3450	01-9337	02-2750	04-0380	05-1200	06-5640	07-9280	74-0010	74-7952
01-3550	01-9338	02-3030	04-0900	05-4770	06-5660	07-9330	74-0020	74-7953
01-4560	01-9339	02-3460	04-1050	05-4790	06-5800	07-9413	74-0030	74-7954
01-4561	01-9340	02-3890	04-1400	05-4800	06-6900	07-9799	74-0036	74-7955
01-4562	01-9341	02-4100	04-1790	05-4900	06-7500	07-9800	74-0039	74-7956
01-4563	01-9342	02-4110	04-1910	05-5240	06-7501	07-9801	74-1300	74-7957
01-4566	01-9343	02-5180	04-2110	05-5250	06-8190	07-9803	74-4740	74-7958
01-4568	01-9344	02-5300	04-2120	05-5260	06-8191	07-9805	74-5500	74-7959
01-4570	01-9345	02-5450	04-2640	05-5300	06-8192	07-9806	74-5510	74-7960
01-4571	01-9348	02-6000	04-3940	05-6170	06-9210	07-9807	74-6250	74-7961
01-4574	01-9352	02-6040	04-4780	05-6340	06-9220	07-9808	74-6890	74-7963
01-4575	01-9353	02-6470	04-5720	05-6400	06-9250	07-9809	74-6891	74-7964
01-4577	01-9355	02-6700	04-7900	05-7000	06-9251	07-9811	74-7350	74-7965
01-4580	01-9356	02-7000	04-8020	05-7001	06-9300	07-9812	74-7534	74-7966
01-4585	01-9357	02-7100	04-8590	05-7430	06-9450	07-9813	74-7539	74-7967
01-4588	01-9359	02-7120	04-8810	05-8900	06-9460	07-9814	74-7540	74-7968
01-4600	01-9360	02-7135	04-9040	05-9502	06-9470	07-9815	74-7543	74-7969
01-5000	01-9361	02-7140	04-9070	05-9503	06-9560	07-9816	74-7544	74-7974
01-5280	01-9363	02-7145	04-9100	06-0010	06-9940	07-9817	74-7547	74-7978
01-5310	01-9364	02-7155	04-9200	06-0250	06-9955	07-9818	74-7556	74-7988
01-5690	01-9365	02-7156	04-9210	06-0300	07-0530	07-9819	74-7558	74-7990
01-6000	01-9366	02-7157	04-9213	06-0730	07-1000	07-9821	74-7568	74-7994
01-6106	01-9367	02-7158	04-9300	06-0731	07-1400	07-9822	74-7569	74-8005
01-6730	01-9368	02-7200	04-9600	06-0732	07-2150	07-9823	74-7570	74-8006
01-6800	01-9370	02-7900	04-9625	06-1065	07-2440	07-9826	74-7574	74-8095
01-7770	01-9372	02-7905	04-9627	06-1560	07-2490	07-9827	74-7575	75-0225
01-8700	01-9373	02-7915	04-9629	06-1590	07-3390	07-9828	74-7576	75-0700
01-8810	01-9375	02-8750	04-9630	06-1600	07-3391	07-9829	74-7578	75-0711
01-9000	01-9376	02-9200	04-9632	06-2051	07-3400	07-9831	74-7579	75-0840
01-9001	01-9377	02-9650	04-9650	06-2052	07-3900	07-9833	74-7580	75-2650
01-9002	01-9379	02-9800	04-9660	06-2053	07-4350	29-5941	74-7581	75-4000
01-9005	01-9710	03-1110	04-9662	06-2054	07-5330	29-5942	74-7582	75-5250
01-9010	01-9720	03-1660	05-0000	06-2069	07-5500	71-0050	74-7586	75-6820
01-9011	01-9730	03-2500	05-0009	06-2070	07-6461	71-0060	74-7591	75-7980

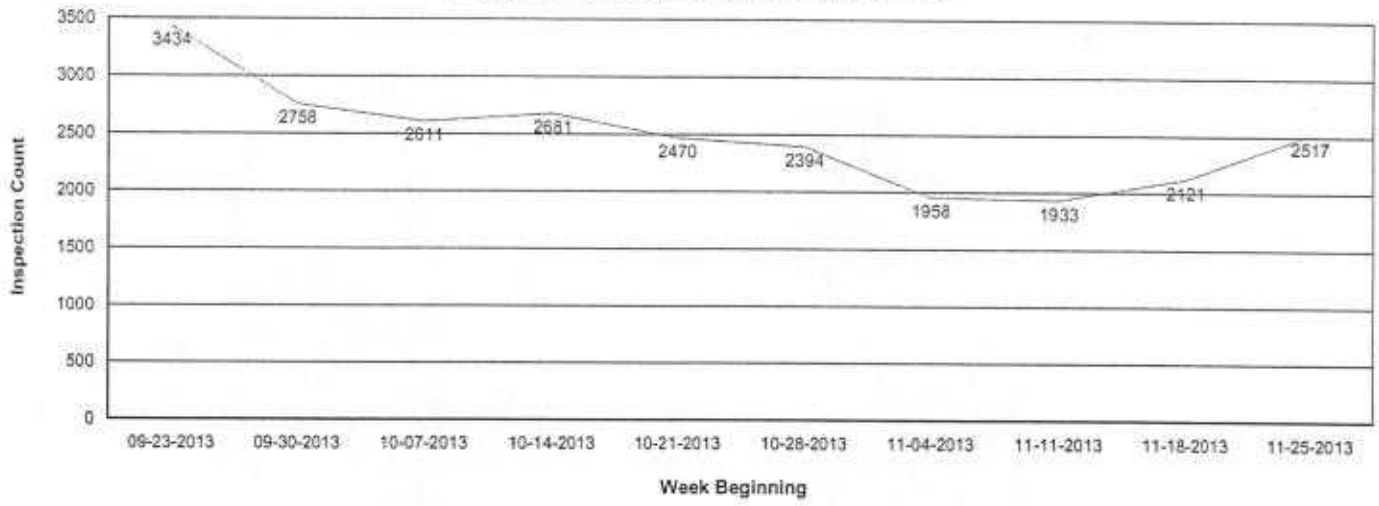
Cameron Appraisal District
Prefixes for 2014 Re-Appraisal Plan

75-8800	78-6101	79-1950
75-8950	78-8000	79-1951
76-1260	78-8005	79-1952
76-1280	78-8006	79-1953
76-3740	78-8010	79-1954
76-3741	78-9800	79-1955
76-4500	79-0200	79-1956
76-4502	79-0300	79-1957
76-5010	79-1600	79-1958
76-5210	79-1898	79-1959
76-5995	79-1900	79-1960
76-6751	79-1901	79-1961
76-7910	79-1903	79-1967
76-7920	79-1904	79-1968
76-7930	79-1905	79-1969
76-7950	79-1906	79-1970
76-8130	79-1907	79-2200
76-9800	79-1908	79-2210
77-1430	79-1909	79-2211
77-1431	79-1912	79-2213
77-4730	79-1913	79-2214
77-5180	79-1914	79-2215
77-7850	79-1915	79-2217
77-8360	79-1916	79-2219
77-8362	79-1917	79-2226
77-8363	79-1918	79-2227
77-8364	79-1919	79-2229
77-8365	79-1921	79-2231
77-8900	79-1922	79-2234
77-9000	79-1923	79-2240
77-9460	79-1925	79-2242
77-9470	79-1926	79-2244
77-9600	79-1927	79-2246
77-9601	79-1928	79-2247
77-9602	79-1929	79-2249
77-9603	79-1931	79-2251
78-0050	79-1933	79-2800
78-2740	79-1934	79-2803
78-2750	79-1935	79-3100
78-4000	79-1936	
78-4200	79-1937	
78-5030	79-1938	
78-5040	79-1941	
78-5070	79-1942	
78-5096	79-1944	
78-5170	79-1945	
78-5185	79-1946	
78-5186	79-1947	
78-6000	79-1948	
78-6100	79-1949	

CAMERON APPRAISAL DISTRICT 2014 RE-
APPRAISAL PLAN PROPOSED INSPECTION
TIMELINE REPORT

Cameron Appraisal District
2014 Re-Appraisal Plan

Proposed Inspections Timeline



Week from 09-23-2013 to 09-27-2013

<u>Map ID</u>	<u>Inspections</u>
09-10-00	732
09-11-01	378
09-11-02	288
09-12-01	3
09-12-02	171
09-12-03	63
09-13-01	389
09-13-02	226
09-13-03	241
09-13-04	222
09-13-05	399
09-13-06	322
	<u>3,434</u>

Week from 09-30-2013 to 10-04-2013

<u>Map ID</u>	<u>Inspections</u>
09-10-00	732
09-11-01	160
09-11-02	190
09-12-02	46
09-12-03	85
09-13-01	302
09-13-02	160
09-13-03	232
09-13-04	157
09-13-05	376
09-13-06	318
	<u>2,758</u>

**Cameron Appraisal District
2014 Re-Appraisal Plan - Proposed Inspections Timeline**

Week from 10-07-2013 to 10-11-2013

Map ID	Inspections
09-10-00	433
09-11-01	224
09-11-02	43
09-12-01	153
09-12-02	414
09-13-01	276
09-13-02	208
09-13-03	125
09-13-04	187
09-13-05	244
09-13-06	303
09-16-01	1
	2,611

Week from 10-14-2013 to 10-18-2013

Map ID	Inspections
09-10-00	672
09-11-01	346
09-12-01	117
09-12-02	373
09-13-01	271
09-13-02	212
09-13-04	129
09-13-05	282
09-13-06	279
	2,681

Week from 10-21-2013 to 10-25-2013

<u>Map ID</u>	<u>Inspections</u>
09-10-00	492
09-11-01	562
09-11-02	120
09-12-01	10
09-12-02	176
09-12-03	92
09-13-01	137
09-13-02	172
09-13-03	10
09-13-04	143
09-13-05	358
09-13-06	198
	<hr/>
	2,470

Week from 10-28-2013 to 11-01-2013

<u>Map ID</u>	<u>Inspections</u>
09-10-00	302
09-11-01	529
09-11-02	87
09-12-01	65
09-12-02	229
09-12-03	223
09-13-01	46
09-13-02	295
09-13-03	16
09-13-04	78
09-13-05	239
09-13-06	283
09-15-05	1
09-16-01	1
	<hr/>
	2,394

Cameron Appraisal District
2014 Re-Appraisal Plan - Proposed Inspections Timeline

Week from 11-04-2013 to 11-08-2013

<u>Map ID</u>	<u>Inspections</u>
09-10-00	163
09-11-01	577
09-12-02	131
09-13-02	261
09-13-03	402
09-13-04	1
09-13-05	9
09-13-06	414
	1,958

Week from 11-11-2013 to 11-15-2013

<u>Map ID</u>	<u>Inspections</u>
09-10-00	114
09-11-01	701
09-11-02	112
09-12-02	98
09-13-02	130
09-13-03	354
09-13-06	379
09-13-07	45
	1,933

Week from 11-18-2013 to 11-22-2013

<u>Map ID</u>	<u>Inspections</u>
09-10-00	116
09-11-01	1,441
09-11-02	120
09-12-01	33
09-12-02	1
09-13-03	3
09-13-06	137
09-13-07	270
	2,121

**Cameron Appraisal District
2014 Re-Appraisal Plan - Proposed Inspections Timeline**

Week from 11-25-2013 to 11-29-2013

<u>Map ID</u>	<u>Inspections</u>
08-10-00	1
09-09-00	6
09-10-00	337
09-11-01	1,060
09-11-02	28
09-12-01	105
09-12-02	82
09-12-03	19
09-13-01	37
09-13-02	28
09-13-03	75
09-13-04	96
09-13-05	105
09-13-06	490
09-13-07	31
09-14-01	5
09-14-02	7
09-14-05	1
09-15-05	4
	<u>2,517</u>
Final Count:	<u>24,877</u>

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CAMERON APPRAISAL DISTRICT 2014 RE-
APPRAISAL PLAN BY NUMBER OF PARCELS AND
STATE CODE

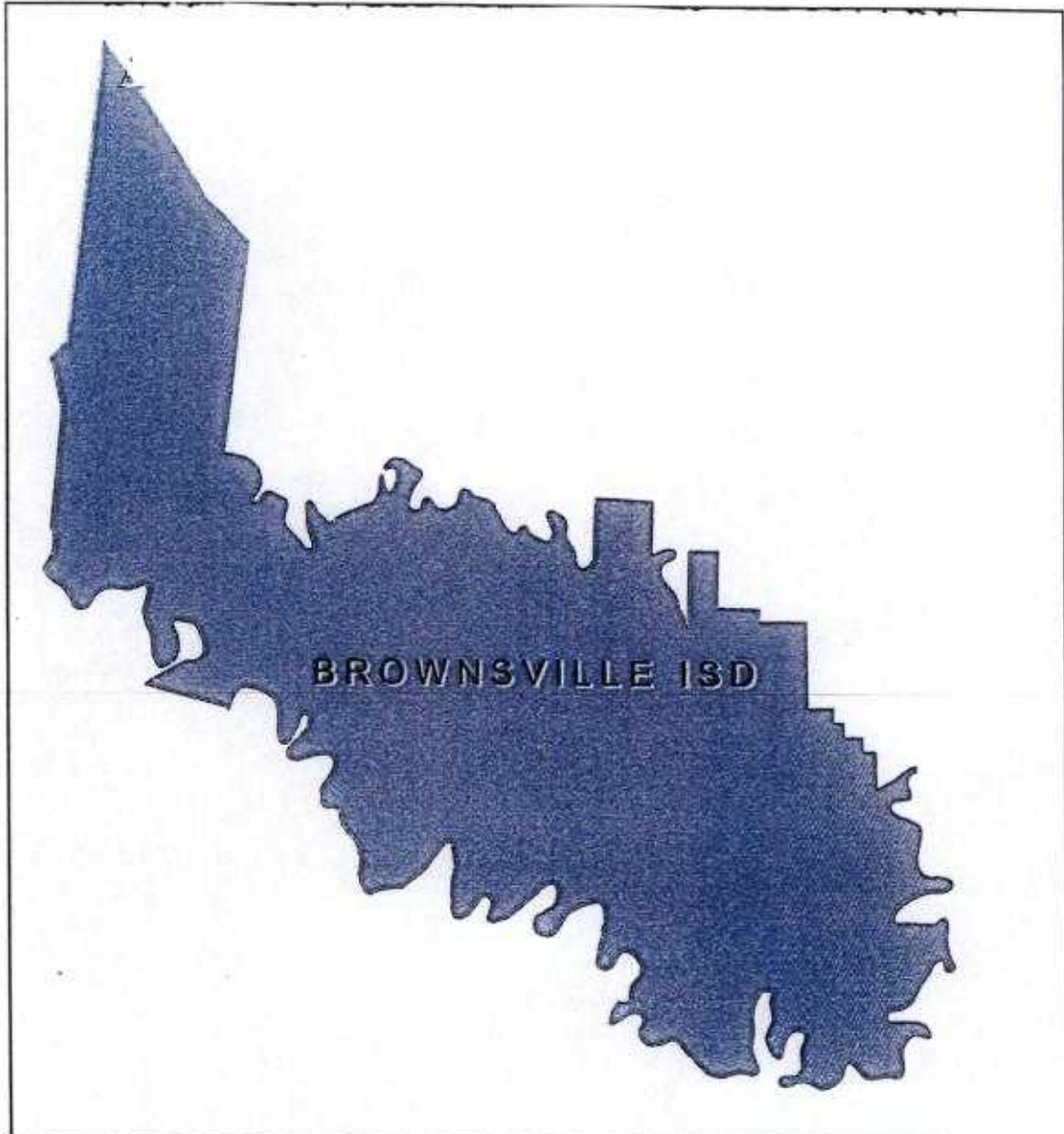
**Cameron Appraisal District
2014 Re-Appraisal Plan**

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	18,919
B	MULTIFAMILY RESIDENCE	464
C1	VACANT LOTS AND LAND TRACTS	2,526
D1	QUALIFIED OPEN-SPACE LAND	117
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	153
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	58
F1	COMMERCIAL REAL PROPERTY	2,586
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	23
J2	GAS DISTRIBUTION SYSTEM	8
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	5
J5	RAILROAD	15
L1	COMMERCIAL PERSONAL PROPERTY	4,456
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	200
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	1,706
S	SPECIAL INVENTORY TAX	152
X	TOTALLY EXEMPT PROPERTY	1

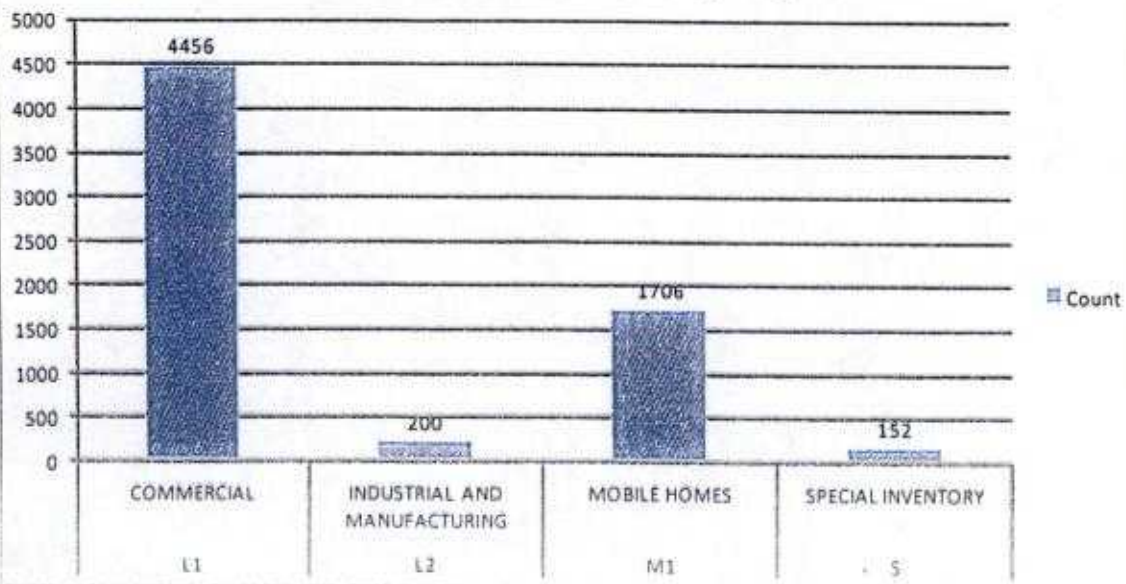
PERSONAL PROPERTY

CAMERON APPRAISAL DISTRICT 2014 RE-
APPRAISAL PLAN BUSINESS PERSONAL
PROPERTY

Cameron Appraisal District
 2014 Re-Appraisal Plan
 Business Personal Property and M1 Category



Business Personal Property



Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property Account Listing

213779	214038	214269	214541	214811	214956	215152	215382	215580
213783	214048	214270	214543	214815	214959	215184	215387	215581
213787	214054	214272	214544	214816	214960	215187	215392	215583
213794	214055	214274	214552	214820	214962	215190	215396	215590
213801	214056	214280	214555	214821	214965	215193	215418	215600
213803	214059	214281	214557	214833	214966	215194	215420	215603
213805	214064	214282	214560	214834	214967	215195	215426	215604
213809	214065	214284	214562	214839	214970	215198	215427	215605
213812	214068	214289	214564	214840	214989	215203	215440	215611
213813	214073	214301	214566	214851	214990	215206	215442	215618
213821	214078	214307	214568	214862	214993	215220	215443	215619
213823	214100	214313	214579	214863	214996	215222	215444	215620
213825	214106	214318	214583	214864	214998	215223	215445	215621
213826	214108	214321	214584	214881	214999	215225	215446	215648
213827	214109	214324	214589	214883	215001	215226	215451	215649
213831	214117	214335	214617	214886	215002	215230	215455	215650
213843	214131	214339	214618	214888	215003	215232	215456	215663
213854	214138	214361	214621	214891	215010	215235	215481	215669
213873	214139	214372	214630	214894	215011	215236	215493	215673
213882	214140	214379	214637	214899	215013	215237	215502	215674
213884	214141	214384	214638	214901	215022	215238	215505	215677
213896	214154	214390	214641	214902	215023	215242	215509	215695
213904	214155	214395	214645	214903	215024	215243	215513	215697
213908	214156	214405	214649	214905	215025	215247	215518	215698
213910	214157	214408	214651	214906	215026	215248	215519	215704
213914	214162	214409	214669	214907	215027	215255	215525	215710
213915	214163	214411	214672	214908	215028	215257	215527	215728
213917	214171	214412	214674	214909	215029	215276	215529	215730
213922	214172	214414	214680	214911	215038	215279	215532	215738
213924	214177	214415	214682	214914	215039	215281	215534	215739
213925	214178	214416	214690	214916	215049	215291	215535	215751
213926	214190	214417	214707	214917	215050	215292	215536	215752
213927	214195	214418	214711	214918	215051	215295	215542	215753
213929	214211	214446	214713	214920	215058	215297	215543	215765
213932	214212	214452	214717	214921	215065	215300	215544	215771
213933	214213	214453	214720	214922	215070	215302	215545	215772
213951	214214	214466	214724	214923	215071	215309	215547	215776
213963	214216	214468	214726	214925	215073	215310	215551	215779
213965	214217	214475	214737	214927	215074	215313	215553	215780
213967	214219	214477	214738	214930	215090	215315	215556	215781
213981	214225	214478	214739	214931	215095	215316	215557	215782
213997	214229	214487	214748	214933	215106	215322	215558	215795
213998	214233	214494	214764	214936	215111	215330	215560	215797
214001	214234	214497	214772	214937	215116	215361	215561	215800
214003	214246	214507	214777	214941	215121	215363	215564	215803
214008	214253	214513	214779	214942	215124	215368	215572	215807
214011	214257	214524	214783	214943	215136	215369	215574	215812
214023	214261	214526	214798	214947	215137	215375	215575	215813
214033	214262	214530	214802	214948	215144	215377	215576	215843
214036	214263	214537	214810	214952	215148	215378	215579	215847

Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property Account Listing

215849	216197	216447	216680	216903	217183	217581	217836	218135
215858	216201	216448	216682	216920	217186	217582	217839	218137
215874	216202	216451	216686	216921	217188	217583	217850	218140
215883	216205	216456	216689	216934	217189	217587	217852	218141
215891	216210	216478	216693	216959	217196	217591	217859	218142
215892	216214	216483	216700	216962	217205	217592	217880	218145
215895	216216	216493	216708	216963	217209	217593	217891	218146
215910	216220	216494	216718	216974	217216	217594	217892	218148
215911	216222	216499	216719	216978	217217	217601	217894	218149
215914	216230	216503	216726	216988	217224	217608	217897	218150
215929	216234	216505	216727	216995	217225	217617	217898	218153
215930	216242	216506	216733	217006	217238	217621	217902	218164
215931	216246	216507	216734	217012	217384	217622	217906	218166
215938	216254	216516	216737	217017	217385	217623	217907	218168
215941	216256	216524	216739	217019	217397	217624	217908	218169
215945	216262	216525	216740	217020	217403	217629	217909	218171
215970	216264	216526	216742	217022	217404	217635	217914	218173
215975	216265	216533	216749	217023	217419	217644	217915	218174
215979	216279	216546	216750	217024	217420	217656	217920	218182
215980	216284	216551	216759	217025	217427	217674	217922	218184
215982	216285	216555	216761	217029	217432	217675	217924	218190
216014	216287	216560	216765	217031	217444	217679	217959	218194
216017	216292	216561	216768	217041	217446	217689	217963	218201
216030	216294	216563	216770	217048	217450	217691	217967	218202
216031	216297	216564	216773	217049	217453	217693	217980	218221
216032	216300	216565	216774	217054	217455	217695	217988	218223
216034	216301	216566	216777	217058	217458	217699	218002	218227
216039	216302	216567	216779	217060	217462	217703	218004	218229
216076	216307	216570	216780	217079	217463	217705	218017	218248
216079	216311	216584	216781	217090	217472	217707	218029	218249
216091	216313	216586	216793	217091	217473	217708	218030	218251
216092	216318	216588	216794	217092	217474	217715	218044	218255
216094	216319	216596	216811	217094	217475	217719	218055	218259
216096	216320	216600	216812	217099	217476	217721	218056	218265
216105	216326	216601	216814	217102	217479	217722	218063	218272
216106	216334	216613	216823	217111	217483	217724	218064	218274
216110	216336	216614	216830	217113	217484	217752	218066	218275
216113	216343	216630	216847	217144	217496	217753	218070	218281
216117	216344	216632	216857	217145	217511	217763	218071	218287
216120	216350	216642	216858	217148	217518	217789	218074	218288
216121	216368	216648	216861	217158	217520	217798	218096	218301
216122	216376	216653	216868	217160	217522	217802	218105	218305
216143	216380	216657	216872	217163	217524	217810	218107	218312
216147	216385	216659	216878	217164	217531	217813	218110	218315
216152	216390	216661	216881	217165	217538	217818	218115	218328
216165	216400	216668	216892	217166	217539	217821	218121	218338
216166	216403	216670	216895	217172	217545	217828	218124	218339
216168	216409	216671	216899	217173	217553	217829	218126	218340
216190	216414	216672	216900	217175	217564	217831	218127	218341
216194	216416	216676	216901	217177	217574	217834	218129	218342

Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property Account Listing

218344	218590	218850	219084	219350	219581	219835	220108	220327
218347	218598	218851	219086	219352	219583	219841	220112	220328
218357	218601	218854	219087	219353	219584	219848	220119	220336
218366	218608	218860	219090	219357	219588	219854	220120	220339
218371	218615	218864	219091	219358	219590	219867	220129	220352
218373	218629	218868	219103	219359	219592	219876	220130	220359
218378	218630	218872	219104	219362	219593	219896	220131	220367
218379	218641	218874	219105	219366	219610	219904	220149	220375
218380	218658	218878	219109	219379	219614	219905	220154	220376
218386	218661	218880	219111	219399	219620	219907	220159	220385
218390	218662	218883	219131	219407	219623	219915	220161	220399
218392	218667	218884	219135	219415	219632	219921	220165	220402
218394	218672	218886	219139	219417	219636	219922	220168	220406
218397	218673	218916	219140	219418	219645	219924	220177	220410
218399	218674	218919	219148	219421	219654	219930	220183	220414
218406	218677	218925	219149	219422	219662	219933	220184	220415
218407	218681	218926	219153	219423	219684	219939	220185	220416
218411	218685	218927	219154	219426	219685	219941	220187	220419
218419	218686	218931	219155	219429	219687	219942	220194	220421
218420	218688	218932	219161	219431	219689	219943	220199	220423
218422	218690	218933	219162	219433	219690	219947	220204	220424
218423	218694	218939	219175	219458	219691	219953	220207	220429
218444	218696	218959	219176	219463	219696	219954	220210	220430
218447	218698	218962	219177	219469	219708	219959	220213	220439
218449	218702	218966	219179	219470	219709	219968	220217	220440
218457	218703	218969	219183	219485	219711	219975	220227	220443
218461	218706	218972	219186	219491	219714	219976	220232	220445
218462	218722	218975	219193	219494	219731	219984	220237	220479
218464	218733	218986	219195	219496	219733	219985	220238	220483
218468	218746	218987	219244	219499	219740	219986	220248	220489
218477	218754	218998	219249	219507	219745	219993	220249	220518
218484	218758	219001	219256	219508	219746	219998	220251	220521
218491	218759	219007	219260	219513	219749	219999	220264	220524
218493	218763	219008	219264	219514	219755	220004	220278	220525
218494	218766	219009	219269	219515	219774	220006	220281	220529
218495	218769	219010	219270	219516	219782	220008	220283	220541
218509	218784	219021	219272	219521	219784	220014	220290	220545
218510	218789	219027	219291	219522	219786	220015	220293	220554
218515	218790	219032	219292	219531	219790	220046	220296	220557
218517	218795	219033	219299	219532	219793	220051	220297	220558
218535	218797	219036	219301	219539	219795	220066	220306	220589
218542	218798	219038	219308	219540	219798	220068	220307	220594
218545	218811	219046	219314	219541	219800	220069	220308	220600
218564	218815	219051	219316	219542	219801	220076	220312	220612
218565	218818	219069	219319	219543	219802	220077	220313	220620
218568	218819	219073	219321	219551	219811	220091	220314	220621
218570	218825	219075	219324	219553	219817	220094	220316	220622
218571	218831	219076	219342	219559	219824	220095	220317	220627
218572	218839	219082	219343	219561	219832	220099	220325	220633
218579	218840	219083	219345	219571	219833	220100	220326	220638

Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property Account Listing

220641	220872	221145	221328	221632	221853	222127	222398	222631
220642	220876	221149	221334	221633	221856	222129	222400	222632
220646	220881	221151	221336	221634	221859	222131	222404	222634
220651	220892	221153	221337	221636	221860	222133	222413	222637
220655	220900	221160	221339	221638	221861	222135	222438	222642
220656	220906	221162	221344	221644	221880	222144	222449	222652
220659	220908	221174	221349	221654	221906	222148	222456	222654
220667	220910	221177	221353	221672	221910	222149	222458	222661
220671	220918	221179	221371	221673	221911	222151	222465	222674
220692	220922	221180	221375	221674	221921	222153	222470	222682
220695	220930	221182	221384	221675	221922	222156	222471	222683
220696	220931	221185	221386	221677	221923	222159	222473	222687
220697	220936	221189	221390	221678	221924	222163	222475	222700
220706	220938	221190	221405	221679	221932	222166	222476	222705
220708	220941	221191	221407	221680	221935	222188	222480	222706
220717	220961	221192	221429	221691	221937	222191	222482	222707
220718	220962	221195	221458	221705	221942	222196	222493	222708
220720	220966	221198	221466	221706	221945	222205	222496	222709
220721	220974	221200	221469	221712	221949	222206	222497	222713
220728	220977	221203	221475	221716	221950	222209	222500	222721
220729	220980	221205	221480	221718	221952	222210	222502	222724
220748	220982	221207	221497	221724	221965	222222	222503	222733
220749	220987	221221	221500	221725	221969	222225	222511	222742
220750	220990	221227	221501	221736	221974	222228	222523	222745
220753	220996	221230	221504	221743	221975	222229	222526	222763
220755	221003	221231	221505	221745	221976	222233	222527	222764
220758	221005	221235	221517	221747	221983	222234	222529	222768
220759	221007	221237	221522	221748	221985	222242	222530	222769
220773	221016	221240	221532	221756	221991	222244	222535	222801
220776	221018	221242	221534	221762	221992	222254	222538	222803
220779	221021	221245	221545	221772	221995	222259	222540	222806
220787	221023	221255	221548	221778	222009	222264	222541	222811
220788	221040	221259	221549	221786	222018	222265	222543	222813
220791	221048	221260	221555	221787	222034	222272	222545	222825
220794	221050	221272	221557	221790	222041	222301	222547	222843
220799	221056	221274	221563	221801	222048	222305	222550	222844
220805	221057	221277	221565	221809	222056	222320	222553	222847
220807	221060	221280	221569	221813	222061	222330	222572	222854
220819	221062	221281	221574	221814	222071	222336	222574	222855
220833	221071	221287	221575	221815	222090	222338	222591	222858
220834	221075	221293	221580	221818	222097	222346	222595	222859
220837	221076	221295	221590	221822	222103	222348	222596	222877
220841	221078	221299	221593	221828	222104	222349	222604	222885
220843	221090	221301	221602	221830	222107	222356	222606	222890
220846	221092	221304	221603	221836	222108	222362	222618	222894
220847	221113	221307	221619	221838	222110	222372	222619	222898
220853	221122	221308	221620	221845	222116	222379	222624	222921
220858	221127	221310	221623	221847	222119	222381	222625	222928
220864	221129	221318	221624	221849	222120	222387	222628	222939
220870	221143	221324	221629	221850	222121	222392	222630	222941

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222942	223150	223382	231391	232012	235022	240899	242363	243093
222943	223151	223392	231392	232020	235139	240906	242368	243094
222945	223153	223395	231398	232021	235143	240908	242399	243107
222947	223154	223397	231404	232031	235159	240911	242416	243124
222953	223156	223401	231406	232083	235166	240912	242422	243125
222956	223157	223406	231408	232088	235379	240918	242423	243126
222964	223158	223407	231457	232093	235422	240923	242424	243127
222970	223165	223433	231477	232096	236263	240924	242427	243128
222972	223180	223447	231485	232111	236270	240927	242429	243129
222973	223183	223448	231560	232115	236273	240928	242431	243133
222983	223186	223456	231569	232119	236279	241027	242438	243143
222989	223193	223462	231578	232120	236288	241029	242587	243146
222993	223197	223465	231606	232123	236289	241767	242590	243147
222995	223199	223473	231636	232127	236309	241772	242592	243155
223003	223211	223478	231641	232128	236315	241780	242602	243158
223009	223213	223479	231656	232129	236316	241834	242644	243159
223011	223217	223480	231659	232132	236330	241835	242663	243170
223017	223219	223481	231677	232133	236399	241837	242764	243174
223018	223221	223486	231703	232134	236488	241838	242772	243189
223026	223222	223495	231717	232142	236546	241840	242780	243196
223027	223269	223498	231737	232196	236595	241841	242807	243210
223031	223275	223499	231766	232214	236607	241843	242889	243243
223048	223280	223501	231771	232224	236629	241850	242890	243250
223050	223287	223502	231774	232243	236633	241853	242891	243258
223052	223289	223505	231781	232247	236684	241857	242936	243260
223053	223291	223506	231783	232322	236718	241903	242937	243262
223059	223292	223512	231800	232423	236720	241905	242940	243267
223061	223296	223514	231802	232498	236754	241911	242941	243270
223065	223299	223518	231811	232505	236791	241922	242951	243271
223066	223301	223519	231829	232592	236808	241929	242957	243274
223071	223309	223521	231835	232594	236825	242019	242966	243275
223072	223314	223522	231843	232603	236848	242025	242967	243278
223077	223319	223524	231862	232607	236910	242027	242972	243280
223078	223330	223530	231875	232854	236967	242033	243002	243282
223079	223333	223532	231889	232919	236980	242037	243009	243285
223082	223334	223536	231896	232988	237009	242038	243013	243287
223085	223335	223847	231898	233191	240251	242046	243014	243289
223090	223339	223849	231901	233217	240263	242053	243019	243291
223104	223341	223850	231905	233467	240306	242055	243022	243306
223111	223342	223871	231917	233468	240310	242056	243050	243320
223114	223347	223880	231921	233470	240311	242058	243053	243344
223120	223348	223882	231943	233483	240313	242059	243055	243361
223123	223349	223886	231956	233492	240521	242065	243059	243366
223124	223350	223896	231962	233495	240522	242066	243065	243370
223125	223354	223907	231971	234333	240523	242074	243073	243385
223128	223355	224281	231976	234574	240527	242084	243077	243409
223129	223357	224682	231978	234587	240532	242174	243083	243410
223131	223358	226153	231990	234589	240536	242263	243085	243419
223134	223359	231351	231996	234948	240561	242270	243087	243448
223146	223362	231363	232001	234950	240897	242271	243089	243449

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243451	243727	244030	251134	354701	355507	355895	356303	361537
243455	243728	244051	353075	354815	355508	355897	356304	361617
243456	243738	244054	353076	354834	355509	355910	356311	361618
243475	243744	244059	353294	354922	355510	355912	356312	361624
243487	243756	244079	353296	354938	355511	355913	356318	361627
243492	243758	244080	353297	354971	355512	355914	356319	361661
243494	243766	244109	353307	355002	355517	355926	356356	361665
243516	243778	244111	353310	355012	355519	355932	356389	361670
243517	243779	244132	353311	355015	355521	355939	356395	361671
243521	243782	244156	353313	355022	355531	355947	356947	361675
243525	243789	244160	353316	355023	355533	355953	357048	361677
243531	243794	244571	353317	355029	355549	355956	357291	361678
243536	243796	244578	353318	355067	355550	355963	357355	361679
243545	243799	244582	353319	355131	355551	355966	358023	361684
243546	243817	244638	353321	355132	355553	355985	358161	361692
243557	243835	244653	353328	355144	355555	355992	358245	361701
243566	243839	244658	353334	355145	355556	355996	358451	361702
243579	243841	244663	353335	355146	355561	355999	358452	361703
243585	243843	244675	353744	355147	355562	356029	358485	361708
243586	243855	244698	353746	355150	355565	356032	358492	361709
243587	243858	244713	353749	355151	355566	356046	359008	361732
243599	243867	244753	353762	355155	355585	356059	359009	361741
243601	243874	244896	353889	355212	355589	356138	359018	361745
243602	243876	244897	353891	355214	355590	356142	359058	361747
243622	243877	244943	353967	355296	355596	356143	359064	361750
243626	243881	244944	353968	355298	355719	356156	359076	361751
243627	243883	244979	354010	355300	355720	356159	359105	361754
243629	243885	245028	354172	355303	355721	356162	359479	361757
243630	243907	245038	354208	355305	355729	356183	359541	361760
243631	243910	245261	354214	355309	355737	356185	360677	361762
243641	243913	245384	354223	355322	355743	356186	360712	361766
243657	243937	245392	354227	355323	355745	356187	360716	361767
243658	243940	248071	354327	355329	355746	356193	360718	361768
243659	243941	248078	354373	355331	355756	356197	361274	361770
243660	243954	248082	354374	355334	355760	356221	361362	361772
243665	243956	248634	354376	355336	355766	356222	361378	361775
243670	243958	248675	354378	355337	355784	356231	361381	361776
243674	243959	248683	354381	355340	355849	356232	361395	361781
243680	243961	248694	354382	355354	355852	356234	361399	361786
243682	243965	248701	354383	355376	355853	356245	361400	361787
243683	243969	248713	354388	355378	355854	356249	361405	361792
243684	243982	248772	354392	355379	355858	356253	361408	361796
243685	243983	248909	354676	355384	355871	356254	361411	361798
243689	243984	248921	354682	355385	355872	356257	361422	361800
243701	244005	248980	354683	355386	355874	356259	361436	361805
243704	244006	249023	354684	355387	355875	356261	361501	361811
243708	244007	249027	354685	355393	355877	356262	361504	361814
243711	244015	249029	354686	355397	355878	356263	361506	361815
243717	244027	249030	354688	355398	355880	356270	361533	361818
243725	244028	251068	354690	355500	355891	356289	361535	361821

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361822	362038	363630	366880	367139	367295	367500	367692	367904
361827	362040	363766	366881	367140	367299	367502	367701	367905
361828	362042	363794	366883	367143	367302	367505	367704	367908
361832	362044	363798	366886	367145	367306	367507	367713	367909
361834	362067	363806	366891	367146	367308	367508	367742	367911
361835	362077	364112	366892	367150	367309	367509	367744	367912
361836	362084	364115	366894	367153	367310	367511	367752	367913
361837	362090	364121	366896	367154	367311	367513	367753	367915
361838	362096	364141	366912	367157	367315	367515	367754	367916
361842	362098	364194	366916	367158	367318	367517	367760	367921
361847	362104	364258	366917	367161	367321	367531	367761	367927
361850	362116	364268	366920	367162	367323	367535	367764	367959
361853	362119	364273	366921	367166	367376	367537	367767	367963
361867	362120	364293	366922	367167	367377	367539	367769	367967
361868	362123	364485	366923	367168	367382	367550	367770	367970
361876	362125	365055	366924	367172	367385	367552	367778	367974
361881	362172	365066	366925	367176	367386	367557	367779	367978
361897	362187	365076	366931	367188	367390	367560	367780	367983
361899	362285	365078	366932	367194	367393	367572	367789	367990
361905	362351	365127	366934	367221	367394	367574	367790	367998
361909	362364	365149	366977	367222	367395	367585	367792	367999
361915	362404	365156	366980	367223	367398	367591	367795	368000
361916	362419	365278	366985	367225	367402	367592	367796	368014
361917	362503	365334	366986	367226	367408	367597	367799	368016
361918	362776	365343	366988	367227	367410	367598	367802	368018
361919	362793	365351	366989	367228	367413	367603	367803	368022
361924	363106	365352	366993	367231	367414	367604	367807	368025
361926	363115	365363	366994	367232	367416	367606	367809	368028
361931	363117	365426	366998	367233	367422	367609	367810	368029
361947	363121	365463	367013	367235	367423	367610	367814	368033
361949	363122	365592	367015	367246	367424	367611	367816	368034
361955	363178	365634	367016	367252	367425	367614	367817	368035
361957	363183	365639	367017	367254	367428	367615	367825	368041
361964	363184	365721	367018	367255	367429	367619	367826	368045
361973	363186	365835	367022	367258	367430	367620	367829	368049
361987	363278	365984	367024	367260	367461	367621	367831	368058
361988	363304	365986	367028	367261	367467	367622	367835	368061
361989	363353	366003	367029	367265	367468	367624	367836	368062
361991	363355	366050	367032	367266	367471	367626	367840	368063
361994	363510	366302	367033	367269	367472	367630	367841	368065
361998	363529	366785	367038	367272	367473	367634	367844	368067
362006	363531	366802	367039	367273	367482	367641	367848	368069
362015	363559	366804	367044	367276	367483	367645	367852	368076
362022	363583	366805	367045	367278	367486	367648	367857	368077
362024	363587	366806	367047	367279	367487	367657	367860	368082
362026	363591	366808	367049	367280	367493	367663	367879	368083
362027	363597	366811	367050	367281	367494	367682	367881	368682
362028	363616	366871	367131	367283	367496	367686	367893	369196
362034	363624	366875	367136	367291	367497	367688	367897	369279
362037	363625	366879	367138	367294	367498	367690	367903	369280

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369312	372364	372720	372820	372966	373331	373532	374319	376697
369337	372365	372721	372825	372971	373340	373540	374322	376717
369413	372368	372722	372826	372972	373342	373541	374323	376745
369480	372401	372726	372828	372974	373346	373590	374328	376747
369499	372402	372727	372830	372978	373347	373591	374329	376764
369522	372403	372728	372832	372980	373348	373596	374332	376773
369602	372405	372729	372833	372981	373350	373610	374340	376787
369995	372406	372730	372835	372983	373351	373818	374393	376803
370001	372407	372731	372836	372985	373352	373820	374420	376821
370331	372408	372736	372837	372987	373353	373828	374422	376858
370640	372413	372738	372838	372990	373355	373830	374426	377113
370642	372415	372741	372839	372997	373357	373832	374431	377433
370646	372420	372745	372841	372998	373359	373833	374433	377437
370649	372421	372749	372842	372999	373364	373835	374438	377439
370653	372425	372751	372843	373002	373366	373839	374487	377440
370654	372426	372752	372844	373006	373376	373842	374493	377443
370663	372427	372754	372845	373010	373389	373862	374494	377445
370664	372429	372755	372846	373011	373392	374010	374495	377447
370665	372581	372760	372849	373013	373393	374077	374508	377448
370881	372583	372762	372855	373016	373394	374110	374511	377450
370936	372587	372763	372863	373018	373395	374150	374513	377452
370944	372595	372765	372864	373025	373397	374152	374517	377453
371045	372611	372766	372865	373026	373416	374154	374674	377456
371047	372612	372767	372868	373051	373417	374189	374675	377457
371051	372614	372768	372871	373065	373446	374250	374676	377458
371147	372619	372770	372873	373256	373449	374251	374677	377459
371148	372620	372771	372880	373257	373459	374252	374688	377461
371195	372623	372774	372887	373260	373460	374253	374691	377462
371199	372626	372776	372888	373264	373461	374255	374759	377463
371200	372630	372779	372890	373267	373465	374256	375759	377464
371201	372631	372781	372892	373272	373469	374257	375818	377465
371206	372633	372784	372894	373273	373470	374258	375820	377468
371216	372634	372785	372896	373275	373471	374262	375911	377469
371243	372635	372786	372899	373277	373472	374263	375915	377470
371308	372636	372788	372900	373281	373492	374265	375942	377471
371313	372637	372789	372902	373283	373493	374272	375967	377474
371375	372638	372792	372903	373284	373502	374279	375973	377475
371390	372639	372794	372904	373286	373503	374281	375974	377477
371419	372642	372800	372908	373287	373509	374283	376003	377479
371424	372698	372801	372911	373289	373510	374284	376058	377480
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Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property Account Listing

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Cameron Appraisal District
 2014 Re-Appraisal Plan
 Business Personal Property Account Listing

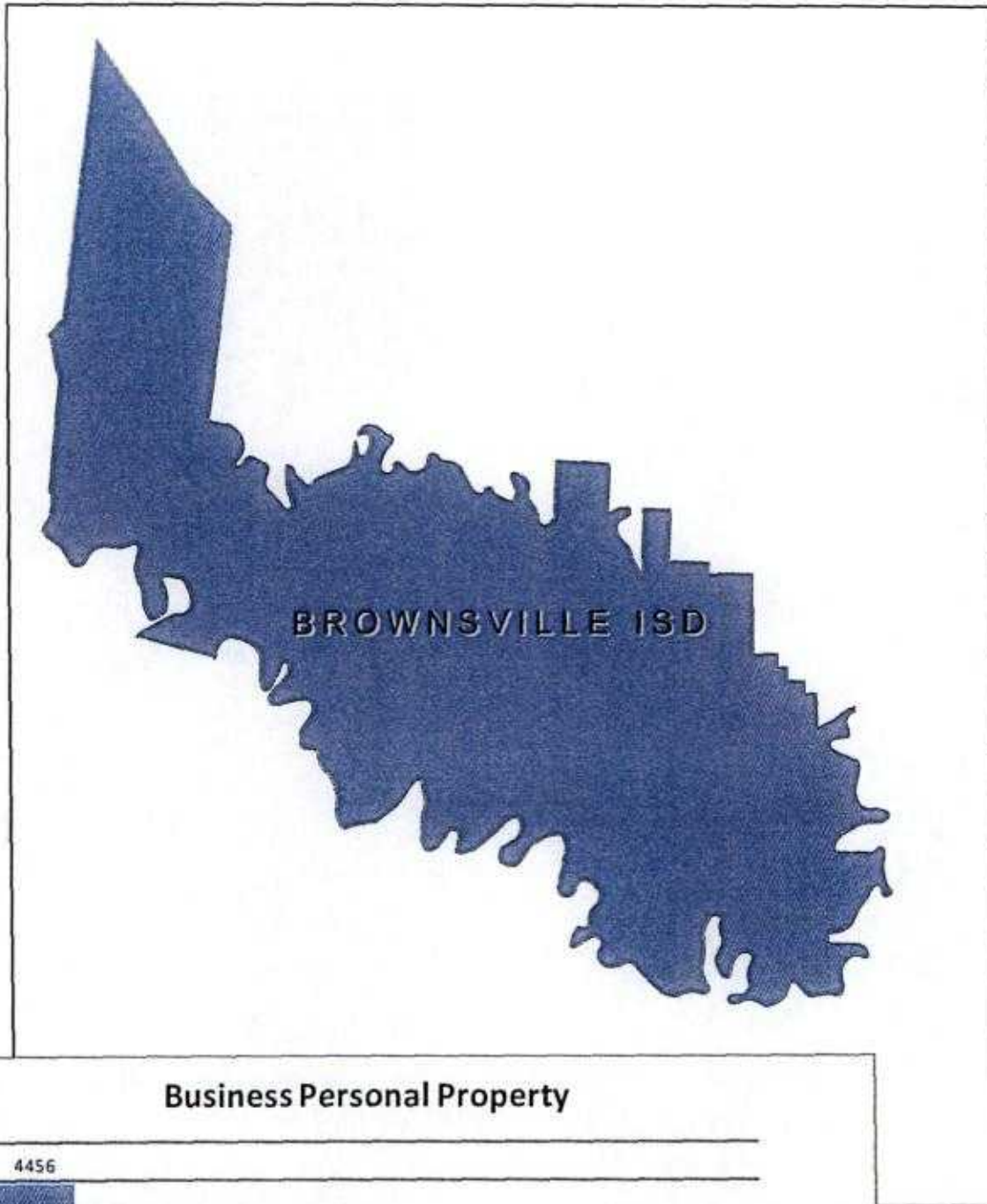
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Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property Account Listing

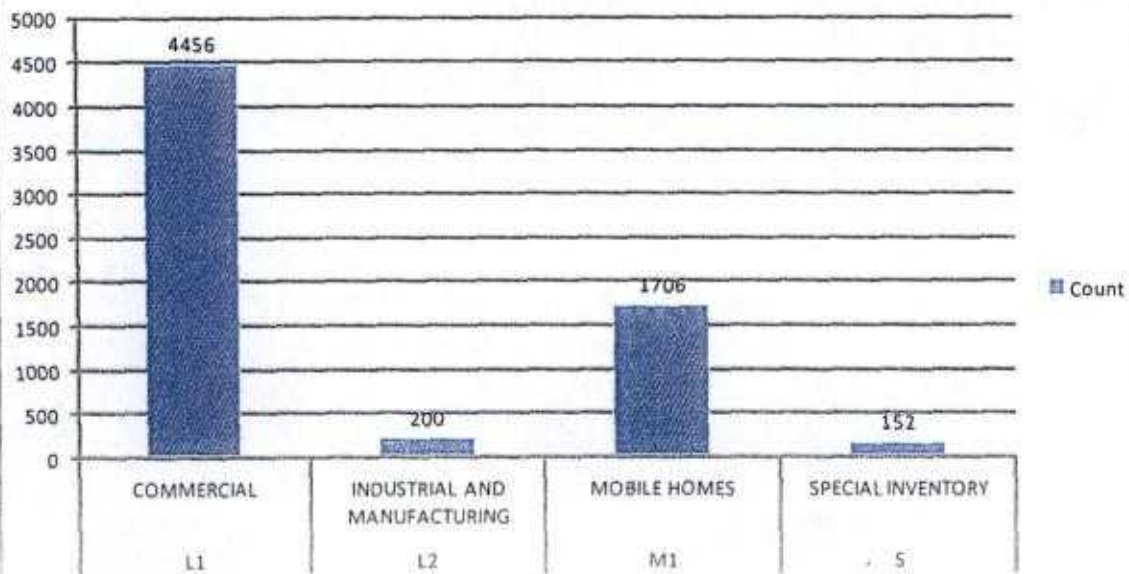
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CAMERON APPRAISAL DISTRICT 2014 RE-
APPRAISAL PLAN MOBILE HOME PARKS-M1
CATEGORY

Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property and M1 Category



Business Personal Property



Cameron Appraisal District
2014 Re-Appraisal Plan
Mobile Home Parks - M1 Category

Park Code	Description	Count
MH1005	AUTUMN ACRES MHP	91
MH1007	AUSTIN MHP BROWNSVILLE, TX	11
MH1015	BREEZE LAKE CAMPGRO BROWNSVILLE	71
MH1020	BROWNSVILLE TR CTS BROWNSVILLE	36
MH1025	CACTUS CART TR PK BROWNSVILLE	18
MH1027	MARIEL APT TRL PARK BROWNSVILLE	8
MH1030	CITRUS GARDEN MHP BROWNSVILLE	65
MH1045	FOUR SEASONS MHP BROWNSVILLE	144
MH1050	GORDON'S RV PARK BROWNSVILLE	3
MH1055	GULF BREEZE MHP BROWNSVILLE	99
MH1060	GULF TRAILER PARK - BROWNSVILLE	16
MH1065	TEJAS MHP BROWNSVILLE	87
MH1070	HONEYDALE MHP BROWNSVILLE	104
MH1080	LEWIS MHP BROWNSVILLE	17
MH1090	NEUVILLE MHP BROWNSVILLE	1
MH1100	PALM RESACA MHP BROWNSVILLE	206
MH1105	PALO BLANCO MHP BROWNSVILLE	39
MH1115	PALO BLANCO II MHP BROWNSVILLE	1
MH1120	PAUL'S MHP BROWNSVILLE	66
MH1135	EPI RAMIREZ MHP BROWNSVILLE	37
MH1140	RIO MHP BROWNSVILLE	59
MH1145	ROD & REEL MHP BROWNSVILLE	19
MH1150	ROYAL POINCIANA MHP BROWNSVILLE	134
MH1155	SABAL PALMS MHP BROWNSVILLE	34
MH1165	SIESTA MHP BROWNSVILLE	80
MH1167	STAGECOACH MHP BROWNSVILLE	13
MH1170	STAR DUST MHP BROWNSVILLE	29
MH1175	TRAILER VILLAGE BROWNSVILLE	110
MH1185	WHISPERING PALMS BROWNSVILLE	27
MH1190	WHITE'S MHP BROWNSVILLE	82
MH3030	CAREFREE VALLEY RST HARLINGEN	1

Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

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Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

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235662	236408	246675	356693	356913	357855	364684	364861	370087	370708	375135
235663	236409	353899	356694	356916	357858	364685	364862	370088	370709	375139
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235708	236416	354866	356700	356920	357994	364688	364870	370097	370721	375177
235714	236419	356479	356701	356921	357998	364689	364890	370100	370751	375178
235715	236421	356480	356703	356931	358003	364692	364891	370106	370754	375194
235727	236424	356487	356705	356932	358004	364702	364893	370108	370758	375202
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235744	236573	356499	356708	356936	358007	364705	364895	370283	370762	375212
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Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

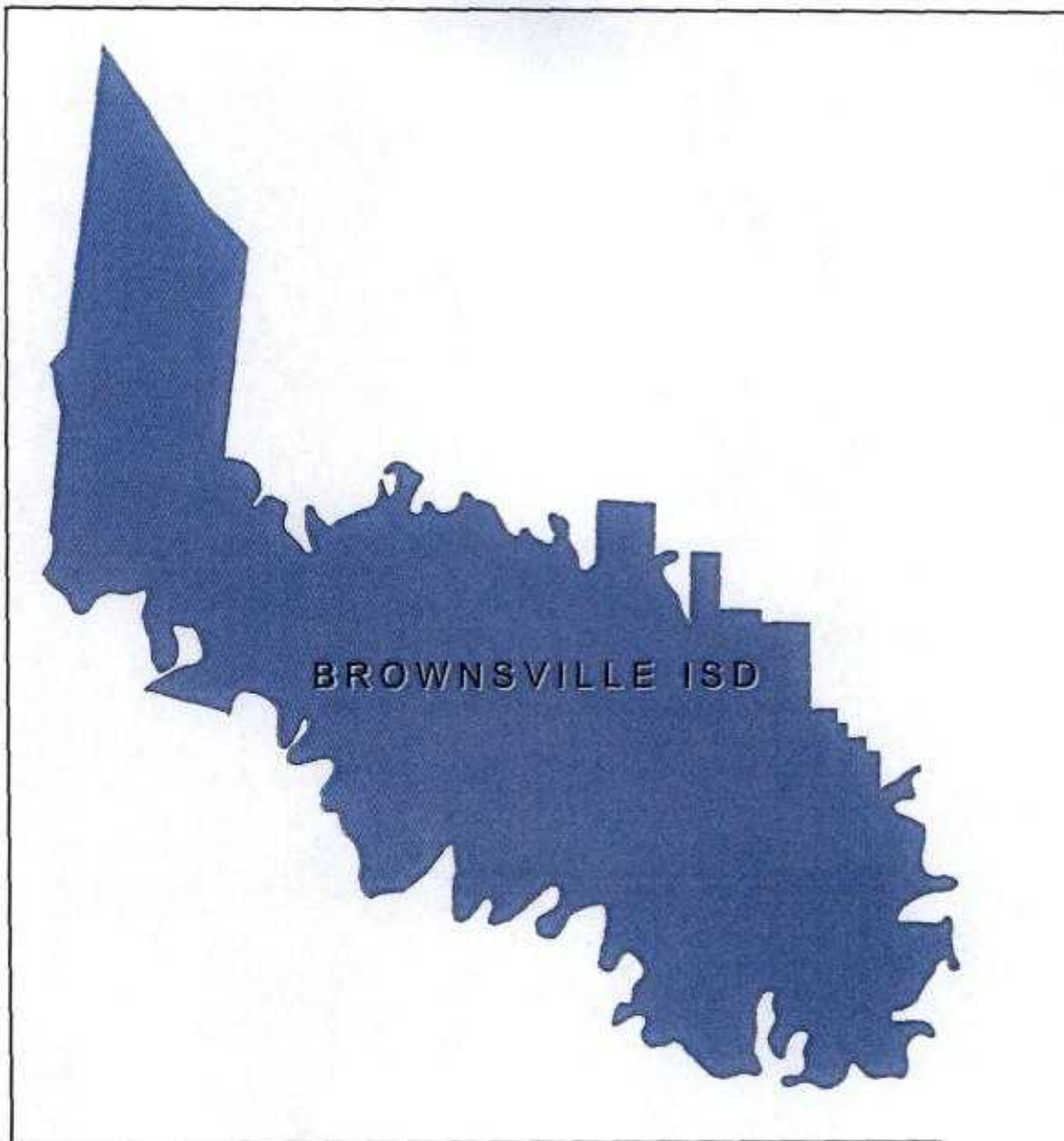
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Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

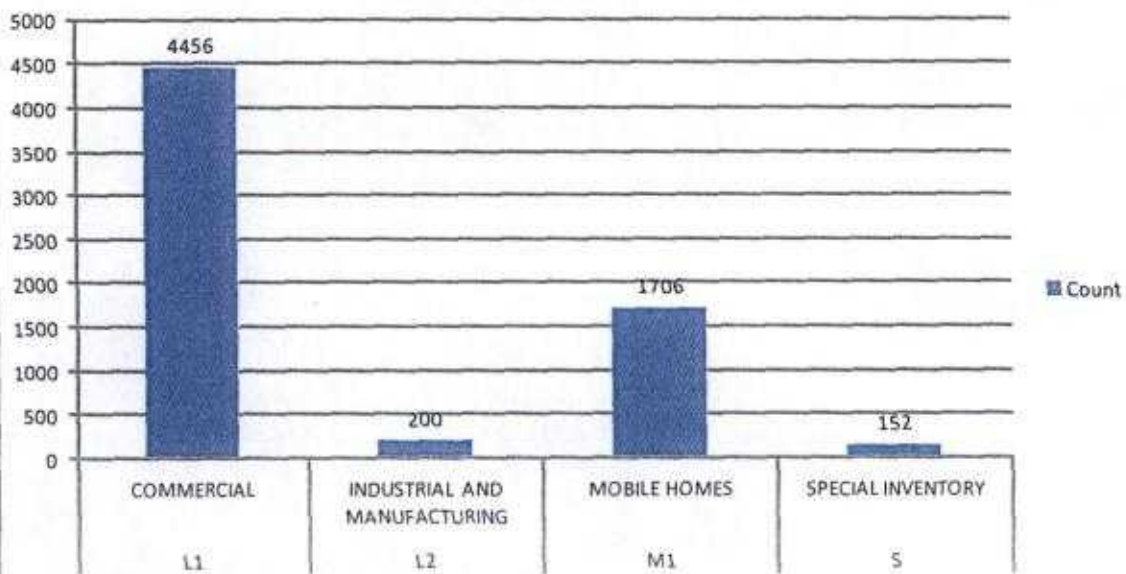
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CAMERON APPRAISAL DISTRICT 2014 RE-
APPRAISAL PLAN PROPOSED INSPECTION
TIMELINE REPORT BUSINESS PERSONAL
PROPERTY

Cameron Appraisal District
2014 Re-Appraisal Plan
Business Personal Property and M1 Category



Business Personal Property



Cameron Appraisal District
2014 Re-Appraisal Plan - Business Personal Property
Proposed Inspections Timeline

Week From	Week To	Count
8/12/2013	8/16/2013	377
8/19/2013	8/23/2013	495
8/26/2013	8/30/2013	241
9/2/2013	9/6/2013	342
9/9/2013	9/13/2013	479
9/16/2013	9/20/2013	183
9/23/2013	9/27/2013	459
9/30/2013	10/4/2013	336
10/7/2013	10/11/2013	403
10/14/2013	10/18/2013	406
10/21/2013	10/25/2013	506
10/28/2013	11/1/2013	364
10/31/2033	11/4/2033	1
11/4/2013	11/8/2013	56
		4,648

Cameron Appraisal District
2014 Re-Appraisal Plan
Proposed Inspections Timeline



Cameron Appraisal District
 2014 Re-Appraisal Plan - Business Personal Property
 Accounts Inspected

213779	214054	214280	214560	214840	214993	215222	215444	215620	215930	216242
213783	214056	214281	214562	214851	214996	215223	215445	215621	215931	216246
213787	214059	214282	214564	214862	214998	215225	215446	215648	215938	216254
213794	214064	214284	214566	214863	214999	215226	215451	215649	215941	216256
213801	214065	214289	214579	214864	215001	215230	215455	215650	215945	216262
213803	214068	214301	214583	214881	215002	215232	215456	215663	215970	216264
213805	214073	214307	214584	214883	215003	215235	215481	215669	215975	216265
213809	214078	214313	214589	214886	215010	215236	215493	215673	215979	216279
213812	214100	214318	214617	214888	215011	215237	215502	215674	215980	216284
213813	214106	214321	214618	214891	215013	215238	215505	215677	215982	216285
213821	214108	214324	214621	214894	215022	215242	215509	215695	216014	216287
213823	214109	214335	214630	214899	215023	215243	215513	215697	216017	216294
213825	214117	214339	214637	214902	215024	215247	215518	215698	216030	216297
213826	214131	214361	214638	214903	215025	215248	215519	215704	216031	216300
213827	214138	214372	214641	214905	215026	215255	215525	215710	216032	216301
213831	214139	214379	214645	214906	215027	215257	215527	215728	216034	216302
213843	214140	214384	214649	214907	215028	215276	215529	215730	216039	216307
213854	214141	214390	214651	214908	215029	215279	215532	215738	216076	216311
213873	214154	214405	214669	214909	215038	215281	215534	215739	216079	216313
213882	214155	214408	214672	214911	215039	215291	215535	215751	216091	216318
213884	214156	214409	214674	214914	215049	215292	215536	215752	216092	216319
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213951	214219	214487	214764	214942	215124	215369	215574	215812	216166	216409
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213965	214229	214497	214777	214947	215137	215377	215576	215843	216190	216416
213967	214233	214507	214779	214948	215144	215378	215579	215847	216194	216447
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213997	214246	214524	214798	214956	215152	215387	215581	215858	216201	216451
213998	214253	214526	214802	214959	215184	215392	215583	215874	216202	216456
214001	214257	214530	214810	214960	215187	215396	215590	215883	216205	216483
214003	214261	214537	214811	214962	215190	215418	215600	215891	216210	216493
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Cameron Appraisal District
 2014 Re-Appraisal Plan - Business Personal Property
 Accounts Inspected

216516	216737	217020	217419	217689	217967	218223	218462	218722	218986	219244
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216526	216742	217024	217444	217695	218004	218248	218477	218754	219001	219260
216533	216749	217025	217446	217703	218029	218249	218484	218758	219007	219264
216546	216750	217029	217450	217705	218030	218251	218491	218759	219008	219269
216551	216759	217031	217453	217707	218044	218255	218493	218763	219009	219270
216555	216761	217041	217455	217708	218055	218259	218494	218766	219010	219272
216560	216765	217048	217458	217715	218056	218265	218495	218784	219021	219291
216561	216768	217049	217462	217719	218063	218272	218509	218789	219027	219292
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Cameron Appraisal District
 2014 Re-Appraisal Plan - Business Personal Property
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Cameron Appraisal District
2014 Re-Appraisal Plan - Business Personal Property
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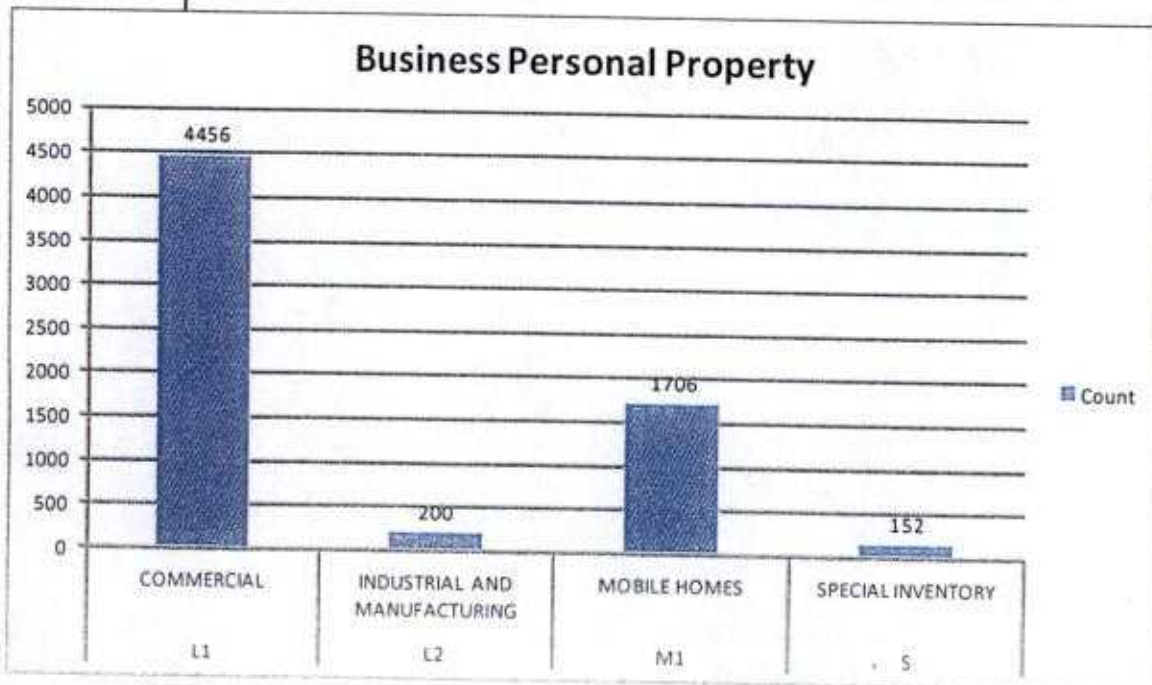
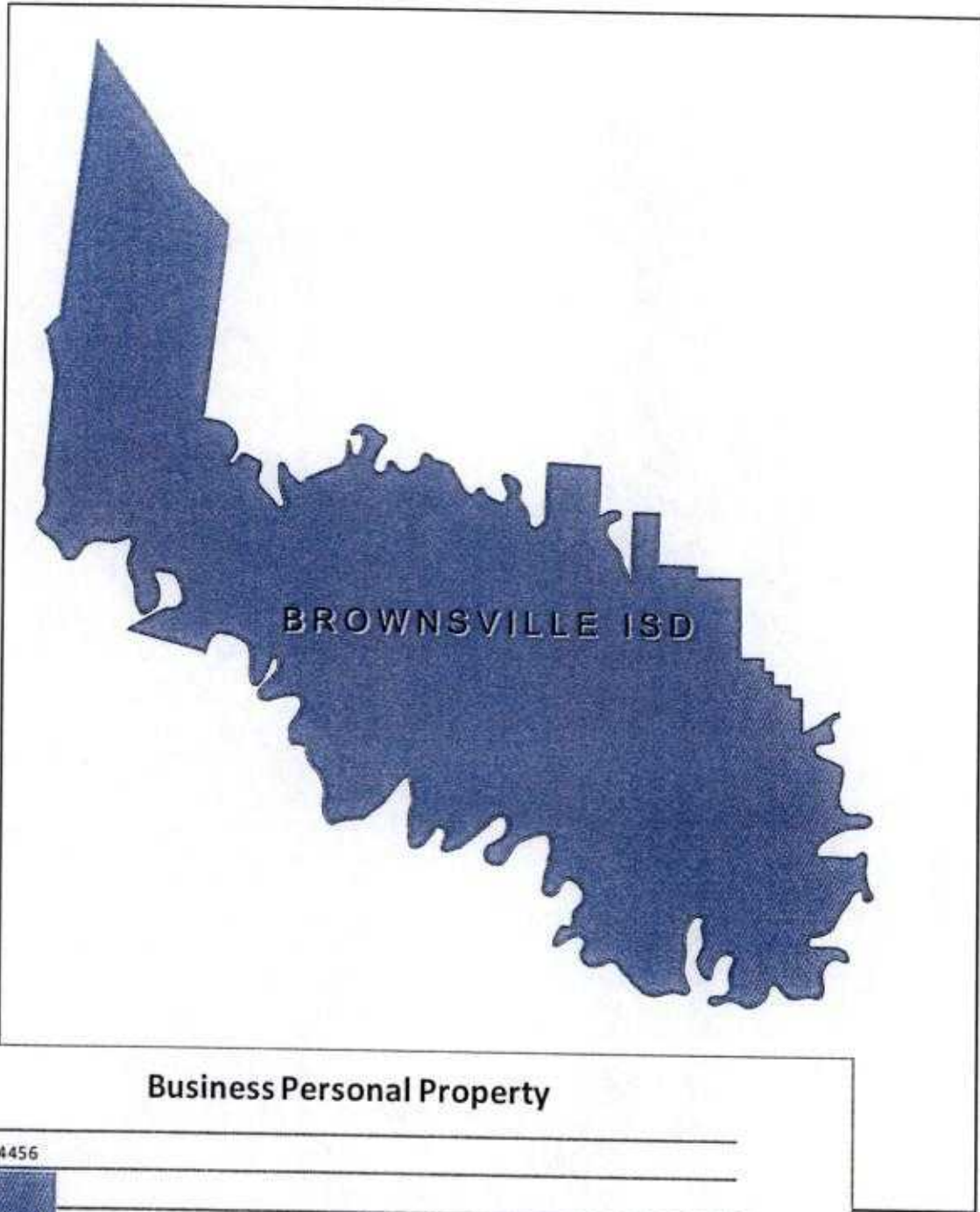
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Cameron Appraisal District
 2014 Re-Appraisal Plan - Business Personal Property
 Accounts Inspected

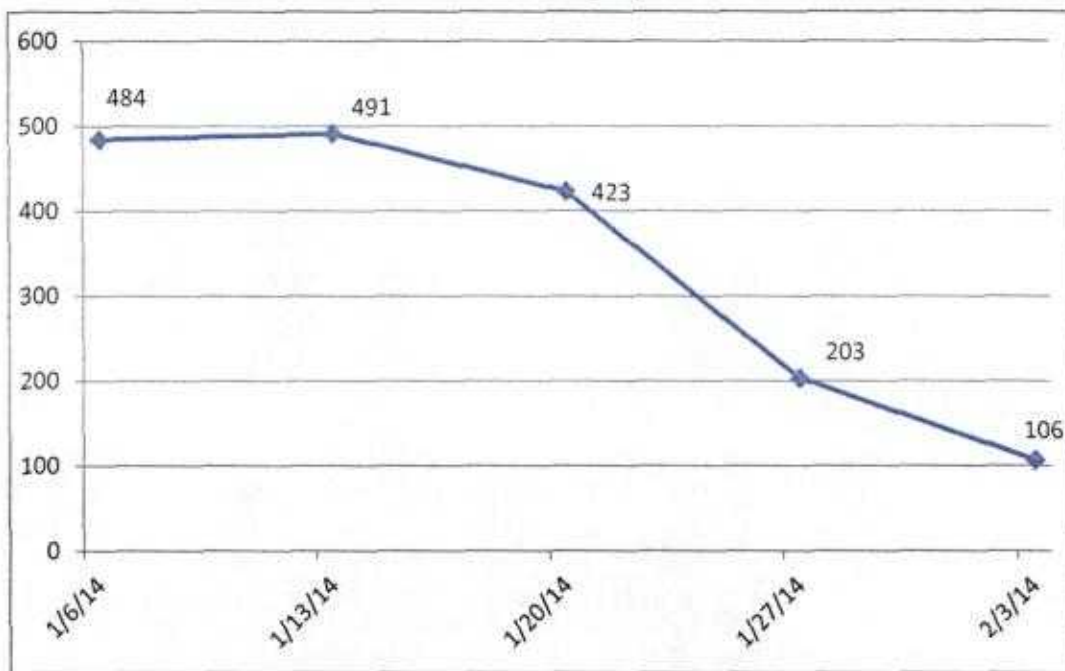
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CAMERON APPRAISAL DISTRICT 2014 RE-
APPRAISAL PLAN PROPOSED INSPECTION
TIMELINE MOBILE HOME PARKS-
M1 CATEGORY

Cameron Appraisal District
 2014 Re-Appraisal Plan
 Business Personal Property and M1 Category



Cameron Appraisal District 2014 Re-Appraisal Plan Proposed Inspection Timeline Mobile Home Parks - M1 Category



Cameron Appraisal District
 2014 Re-Appraisal Plan
 Mobile Home Parks - M1 Category

Park Code	Description	Count
MH1005	AUTUMN ACRES MHP	91
MH1007	AUSTIN MHP BROWNSVILLE, TX	11
MH1015	BREEZE LAKE CAMPGRO BROWNSVILLE	71
MH1020	BROWNSVILLE TR CTS BROWNSVILLE	36
MH1025	CACTUS CART TR PK BROWNSVILLE	18
MH1027	MARIEL APT TRL PARK BROWNSVILLE	8
MH1030	CITRUS GARDEN MHP BROWNSVILLE	65
MH1045	FOUR SEASONS MHP BROWNSVILLE	144
MH1050	GORDON'S RV PARK BROWNSVILLE	3
MH1055	GULF BREEZE MHP BROWNSVILLE	99
MH1060	GULF TRAILER PARK - BROWNSVILLE	16
MH1065	TEJAS MHP BROWNSVILLE	87
MH1070	HONEYDALE MHP BROWNSVILLE	104
MH1080	LEWIS MHP BROWNSVILLE	17
MH1090	NEUVILLE MHP BROWNSVILLE	1
MH1100	PALM RESACA MHP BROWNSVILLE	206
MH1105	PALO BLANCO MHP BROWNSVILLE	39
MH1115	PALO BLANCO II MHP BROWNSVILLE	1
MH1120	PAUL'S MHP BROWNSVILLE	66
MH1135	EPI RAMIREZ MHP BROWNSVILLE	37
MH1140	RIO MHP BROWNSVILLE	59
MH1145	ROD & REEL MHP BROWNSVILLE	19
MH1150	ROYAL POINCIANA MHP BROWNSVILLE	134
MH1155	SABAL PALMS MHP BROWNSVILLE	34
MH1165	SIESTA MHP BROWNSVILLE	80
MH1167	STAGECOACH MHP BROWNSVILLE	13
MH1170	STAR DUST MHP BROWNSVILLE	29
MH1175	TRAILER VILLAGE BROWNSVILLE	110
MH1185	WHISPERING PALMS BROWNSVILLE	27
MH1190	WHITE'S MHP BROWNSVILLE	82
MH3030	CAREFREE VALLEY RST HARLINGEN	1

Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

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11975	12338	12691	12937	13373	14032	14205	14685	15164	15804	235261
11980	12341	12727	12945	13384	14033	14214	14693	15166	15805	235262
11985	12342	12728	12950	13386	14035	14216	14700	15184	15817	235263
11991	12350	12736	12955	13387	14036	14220	14702	15193	15818	235317
12002	12354	12738	12957	13388	14038	14221	14710	15197	15821	235319
12006	12355	12743	12964	13390	14040	14224	14717	15209	15824	235320

Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

235323	236150	246321	356557	356757	357001	364546	364765	365402	370570	370815
235325	236151	246324	356560	356758	357002	364547	364783	365420	370580	370816
235326	236154	246332	356570	356759	357003	364548	364784	365544	370581	370827
235330	236158	246335	356588	356760	357004	364549	364785	369693	370585	370831
235339	236161	246341	356592	356761	357006	364550	364786	369694	370588	370834
235340	236164	246347	356609	356766	357091	364552	364787	369695	370590	370835
235346	236165	246354	356611	356767	357095	364554	364789	369696	370593	370836
235347	236167	246355	356615	356768	357096	364558	364791	369698	370595	370837
235348	236168	246365	356622	356769	357119	364559	364792	369702	370597	370838
235349	236170	246369	356629	356773	357151	364560	364795	370052	370673	370839
235381	236176	246375	356630	356776	357167	364626	364797	370053	370674	370850
235385	236178	246378	356631	356794	357168	364627	364798	370054	370676	370853
235396	236327	246379	356632	356860	357169	364629	364814	370055	370678	370855
235397	236332	246381	356633	356862	357288	364631	364826	370056	370679	370856
235399	236333	246397	356634	356863	357453	364657	364827	370057	370685	370860
235514	236334	246398	356636	356869	357455	364658	364832	370058	370686	370861
235522	236338	246399	356643	356874	357456	364659	364833	370059	370687	370862
235524	236340	246528	356648	356875	357460	364660	364837	370060	370688	370863
235542	236342	246538	356650	356876	357462	364661	364845	370061	370689	370864
235544	236389	246540	356651	356882	357465	364662	364847	370062	370690	370865
235547	236392	246546	356653	356885	357468	364665	364848	370063	370691	371357
235553	236393	246570	356670	356886	357494	364666	364851	370064	370693	374720
235574	236394	246575	356673	356888	357495	364669	364852	370065	370694	375103
235611	236395	246581	356675	356896	357516	364670	364854	370068	370697	375108
235616	236396	246582	356679	356901	357586	364672	364856	370071	370698	375109
235633	236402	246648	356680	356903	357590	364673	364857	370072	370699	375112
235638	236404	246651	356681	356904	357610	364676	364859	370080	370704	375119
235657	236406	246673	356682	356912	357743	364682	364860	370085	370705	375125
235662	236408	246675	356693	356913	357855	364684	364861	370087	370708	375135
235663	236409	353899	356694	356916	357858	364685	364862	370088	370709	375139
235669	236411	354005	356698	356917	357864	364686	364863	370091	370711	375171
235706	236412	354028	356699	356919	357930	364687	364864	370092	370719	375176
235708	236416	354866	356700	356920	357994	364688	364870	370097	370721	375177
235714	236419	356479	356701	356921	357998	364689	364890	370100	370751	375178
235715	236421	356480	356703	356931	358003	364692	364891	370106	370754	375194
235727	236424	356487	356705	356932	358004	364702	364893	370108	370758	375202
235737	236427	356496	356707	356933	358005	364703	364894	370127	370760	375208
235744	236573	356499	356708	356936	358007	364705	364895	370283	370762	375212
235776	236843	356501	356712	356940	358008	364706	364897	370448	370767	375216
235781	236847	356502	356724	356941	358012	364708	364898	370452	370775	375225
235790	238999	356511	356725	356943	358015	364710	364927	370462	370777	375231
235811	246251	356519	356726	356956	358016	364711	364929	370470	370780	375233
235814	246252	356527	356727	356960	358017	364712	364930	370511	370789	375236
235821	246254	356528	356729	356962	358018	364716	365281	370515	370790	375238
235848	246257	356531	356730	356963	358021	364737	365283	370527	370795	375240
235866	246295	356532	356732	356966	358216	364739	365284	370530	370796	375241
235874	246307	356535	356734	356984	358218	364740	365287	370531	370797	375243
235877	246309	356537	356735	356990	359358	364741	365289	370533	370799	375246
235882	246314	356550	356736	356991	361623	364742	365290	370536	370805	375247
236149	246320	356553	356754	356999	364544	364764	365300	370542	370813	375250

Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

375253	375474	377505	377875	378104	378176	381296	381794	387118	387217	387305
375254	375484	377559	377876	378106	378177	381299	381855	387119	387218	387306
375257	375492	377560	377877	378107	378184	381300	381867	387120	387219	387307
375260	375495	377561	377879	378108	378185	381301	382881	387121	387220	387308
375270	375505	377562	377880	378109	378189	381475	384399	387122	387221	387309
375279	375511	377563	377882	378110	378191	381477	384779	387123	387222	387310
375289	375520	377564	377885	378112	378195	381480	386974	387124	387223	387311
375296	375523	377565	377886	378115	378197	381489	386975	387125	387224	387312
375299	375528	377566	377993	378117	378198	381490	386977	387126	387225	387313
375308	375533	377625	377994	378119	378260	381502	386978	387127	387226	387314
375314	375535	377630	377995	378120	378261	381515	386979	387128	387227	387315
375343	375536	377636	377996	378121	378263	381517	386982	387130	387229	387331
375345	375540	377639	377997	378122	378267	381519	386983	387163	387230	387333
375347	375541	377645	378001	378123	378269	381523	387004	387164	387248	387335
375348	375544	377646	378003	378125	378271	381531	387005	387165	387249	387336
375349	375545	377648	378005	378126	378272	381534	387008	387166	387250	387338
375350	375546	377650	378010	378127	378273	381538	387021	387167	387251	387339
375352	375550	377651	378011	378129	378274	381542	387022	387168	387253	387364
375356	375551	377654	378012	378130	378275	381547	387023	387169	387254	387365
375359	375553	377659	378013	378131	378277	381549	387024	387170	387255	387366
375363	375555	377661	378014	378132	378278	381550	387028	387171	387256	387369
375366	375557	377662	378035	378133	378280	381552	387029	387172	387257	387371
375369	375558	377665	378036	378135	378514	381555	387030	387173	387259	387372
375370	375559	377666	378039	378136	378897	381557	387032	387176	387260	387383
375371	375560	377669	378040	378137	379623	381565	387044	387178	387263	387384
375372	375566	377672	378041	378138	380353	381566	387047	387179	387264	387385
375373	375572	377674	378044	378139	380449	381570	387048	387190	387265	387386
375374	375573	377676	378045	378140	380820	381574	387050	387191	387266	387387
375401	375575	377678	378046	378141	380932	381578	387051	387192	387268	387388
375402	375576	377679	378047	378144	380936	381581	387052	387193	387269	387389
375403	375579	377822	378056	378145	380937	381584	387053	387194	387270	387390
375404	375584	377830	378060	378146	380941	381586	387054	387195	387271	387391
375406	375688	377834	378062	378147	381006	381587	387055	387197	387272	387392
375409	375696	377836	378084	378148	381142	381591	387056	387198	387273	387393
375410	375707	377847	378085	378149	381156	381596	387057	387199	387274	387394
375412	375710	377849	378086	378150	381158	381599	387086	387200	387283	387395
375414	375717	377850	378087	378152	381159	381600	387087	387201	387284	387396
375415	375850	377851	378089	378154	381160	381614	387088	387204	387285	387398
375418	376607	377854	378091	378155	381162	381622	387089	387205	387286	387399
375420	376645	377855	378092	378162	381163	381646	387091	387206	387287	387400
375422	376853	377862	378093	378164	381165	381652	387093	387207	387290	387401
375447	377485	377863	378094	378165	381167	381658	387095	387208	387292	387402
375452	377487	377866	378095	378166	381174	381666	387096	387209	387294	387403
375459	377489	377867	378096	378167	381178	381672	387097	387210	387296	387404
375461	377495	377868	378097	378168	381190	381694	387098	387211	387297	387405
375463	377496	377869	378098	378169	381195	381696	387102	387212	387298	387406
375468	377498	377870	378099	378170	381198	381707	387104	387213	387299	387408
375469	377499	377871	378100	378171	381291	381710	387106	387214	387301	387410
375470	377500	377872	378102	378173	381292	381779	387108	387215	387303	387411
375472	377501	377873	378103	378175	381293	381782	387109	387216	387304	387412

Cameron Appraisal District
2014 Re-Appraisal Plan - Category M1

387413	387533
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THOS. Y. PICKETT & COMPANY REPORT

Valuation Engineers
Tax Consultants
Ad Valorem Tax Service
Data Processing Service

THOS. Y.

PICKETT
& COMPANY, INC.

Oil & Gas - Minerals
Industrial & Commercial
Public Utilities
Real Estate Appraisals

July 12, 2012

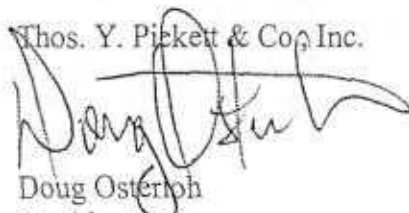
Mr. Frutoso Gomez
Chief Appraiser
Cameron Appraisal District
PO Box 1010
San Benito, TX 78586

Dear Mr: Gomez

This report summarizes our appraisal techniques on behalf of Cameron Appraisal District. Thos. Y. Pickett & Co., Inc. is engaged in engineering valuation and other professional services for States, Counties, Appraisal Districts and for other districts. Our Licensed Industrial Engineers and Registered Professional Appraisers utilize the most appropriate appraisal techniques in determining current market value. These analyses and opinions were developed in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP). Enclosed is our Certification and Summary Report attesting to our compliance of the USPAP standard as it applies to mass appraisal for ad valorem taxes.

Please let us know if you have any questions or if we can assist you further.

Sincerely,

Thos. Y. Pickett & Co. Inc.

Doug Osterloh
President

Enclosures
DLO/pc

Certification

We certify that, to the best of our 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 our personal, impartial, and unbiased professional analyses, opinions and conclusions.
- we 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.
- we have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- our 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 directly related to the intended use of this appraisal.
- our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- if appropriate, we have made a personal inspection of the properties that are the subject of this report.
- resumes of those who provided significant mass appraisal assistance to the persons signing this certification are attached in Appendix A.

Date:

7/12/12



Thos. Y. Pickett & Co., Inc.

Cameron Appraisal District
Oil and Gas Reserves
2012 Appraisal Procedures and Reappraisal Plan

June 26, 2012

by

Thos. Y. Pickett & Company, Inc.

APPRAISAL PROCEDURES & REAPPRAISAL PLAN

OIL AND GAS RESERVES

Executive Summary

- Thos. Y. Pickett & Co., Inc. ("Thos. Y. Pickett" or "Pickett") annually reappraises all producing mineral leases within the CAD's boundaries using a Discounted Cash Flow ("DCF") methodology;
- Thos. Y. Pickett uses the Comptroller's Manual for Discounting Oil and Gas Income pursuant to Tax Code Section 23.175;
- Thos. Y. Pickett determines oil and gas prices in accordance with Tax Code Section 23.175;
- Thos. Y. Pickett's written procedures for identifying new properties are included herein.

Overview

Oil and gas reserves consists of interests in subsurface mineral rights. Thos. Y. Pickett & Co. is contracted to reappraise this type of property annually for the appraisal district. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "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 purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The appraisal results will be used as the tax base upon which a property tax will be levied. Each mineral interest is listed on the appraisal roll separately from other interests in the mineral in place in conformance with the Texas Property tax Code Sec. 25.12. A listing of the oil and gas

properties appraised by Pickett for the appraisal district shall be made available at the appraisal district office. Subsurface mineral rights are not susceptible to physical inspection. This condition creates the need to invoke the Departure Provision as required by the Standards Rule 6-7 (f) comment of the Uniform Standards of Professional Practice. However, the inability to physically examine the property does not affect the appraisal process or the quality of the results. The appraisal district is aware of this limiting condition and agrees that it is appropriate.

Documents relevant to an understanding of these appraisals include the confidential rendition, if any, filed with the appraisal district by the owner or agent of the property; the Texas Comptroller's Manual for Discounting Oil and Gas Income; other reports described in the Texas Property Tax Code; and other confidential data supplied by the owner or agent; the General Appraisal Manual adopted by the Texas Comptroller of Public Accounts; Property Assessment Valuation published by the International Association of Assessing Officers and adopted by the Texas Comptroller of Public Accounts and the Texas Property Tax Code.

Pickett's oil and gas appraisal staff includes licensed engineers as well as experienced appraisers who are knowledgeable in all three approaches to value. Oil and gas appraisal staff stays abreast of current trends affecting oil and gas properties through review of published materials, attendance at conferences, course work and continuing education. All oil and gas appraisers are registered with the Texas Department of Licensing and Regulation, (formerly, the Texas Board of Tax Professional Examiners).

Assumptions and Limiting Conditions

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not inspect every property every year.

5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents have been obtained by members of Thos. Y. Pickett's staff or by other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes.

Property Discover and Data Collection Process

Mineral properties are identified and appraised based on their Railroad Commission Identification Number (RRCID). Upon completion of a new well, a Completion Report must be submitted to the Railroad Commission (RRC). The RRC then issues a RRCID. Production from that property is reported by RRCID. Periodically, wells are completed and start producing prior to being issued a RRCID. The production from these wells still must be reported to the RRC and are usually reported by Drilling Permit Number (DP). Since mineral properties are appraised using a Discounted Cash Flow analysis, production data is required to do the analysis. The RRC is the primary source of that data.

Procedure:

1. At the beginning of the year, the RRC database is searched for new wells that started producing prior to January 1 of the appraisal year. These wells are identified by RRCID or Drilling Permit (DP) number and added to the mineral appraisal database for the county. A well is considered to have value as of January 1 if it has reported production prior to that date, has filed a completion report showing completion prior to that date, or was perforated into a producing formation which showed the presence of oil or gas prior to January 1.
2. Completion reports and plats are retrieved from the RRC to identify the location of the producing wells. These locations are cross-referenced with jurisdictional maps to establish situs.
3. Division of Interest (DOI) statements are requested from the operator of the well to establish working and royalty interests.

4. Additional reviews of the RRC database are done periodically during the year to identify any wells that may have been added to the RRC database after the first of the year, but were completed prior to January 1 of the appraisal year. New producing wells identified after the appraisal period are supplemented, going back up to five years.

Other appraisal data on the subject properties are collected from required regulatory reports from the Texas Railroad Commission and the Texas Comptroller of Public Accounts and by the property owner. Submitted data may be on a rendition form or in other modes that require confidentiality. Subject property data are verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports and through analysis of comparable properties, if any. Due to the unique nature of many oil and gas properties there is no standard data collection form or manual.

Valuation Approach and Analysis

The three generally accepted approaches used in determining the Market Value of assets are the cost, income, and market approaches. The following is a brief description of the three general approaches to value.

Cost Approach

The cost approach considers the replacement cost of an asset as an indicator of value. The cost approach is based on the assumption that a prudent investor would pay no more for an asset than the amount for which he could replace or recreate the asset. The cost approach is sometimes performed by estimating the replacement cost of an asset functionally similar to the subject. Often, historical cost data can be used to indicate the current cost of reproduction or replacement. Adjustments are made for physical deterioration and the functional and economic obsolescence of the appraised asset.

Income Approach

The income approach measures the present worth of anticipated future net cash flows generated by the subject assets. The net cash flows are forecast for an appropriate period, or capitalized in the case of a single period model, and then discounted to present value using an appropriate discount rate.

Market Approach

The market approach is performed by observing the price at assets comparable to the subject asset are bought and sold. Adjustments are made to the data to account for capacity differences and other relevant differences between the subject asset and the comparable assets.

Depending on the facts and circumstances of a particular appraisal, applying the three approaches independently of one another can yield conclusions that are substantially different. As the appraisal is performed, the strengths of the individual approaches are considered and the influence of each approach in the appraisal process is weighed according to its likely accuracy.

All oil and gas interest values are arrived at through an appraisal of the whole property. Each fractional interest is then assigned a value on the basis of its relative share of expenses, income and the value of the operating equipment. Multiple producing zones in the same well may be treated as separate properties.

Oil and gas properties are principally appraised through the income approach to value. Specifically, the discounted cash flow (DCF) technique is used almost exclusively. The almost exclusive reliance on income approach methods, adjusted for risk and market conditions, is typical of the oil and gas industry in dealings between buyers and sellers as well as in single-property appraisals. A mineral property's intrinsic value is derived from its ability to generate income by producing oil and/or gas reserves.

Income approach calibration involves the selection of the cost of capital or discount rate appropriate to the type of property being appraised as well as adjusting the projected revenue stream to reflect the individual characteristics of the subject property. The DCF model is also calibrated through the use of lease operating expenses that reflect the individual characteristics of the subject property.

A jurisdictional exception to the DCF model, as this process is described in the Statement on Appraisal Standards No. 2 of the Uniform Standards of Professional Appraisal Practice, must be taken. Section 23.175 (a) of the Texas Property Code specifies that the price of oil and gas used for the first year of the DCF analysis must be the monthly average price of the oil and gas received from the interest for the preceding year multiplied by a market condition factor as promulgated by the Texas Comptroller's office. Furthermore, the prices used for succeeding years are based upon escalation factors also stipulated by the Texas Comptroller's office.

Highest and best use analysis of the oil and gas reserves is based on the likelihood of the continued use of the reserves in their current use. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

Review and Testing

Review of appraisals is performed through a comparison of income indicators and compliance with Section 23.175 of the Texas Property Tax Code. A review of property values with respect

to year-to-year changes and with respect to industry-accepted income indicators is conducted annually. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process.

Appraisal-to-sales ratios are the preferred method for measuring performance, however sales are very infrequent and often the sales conditions are not made public for the sales that do occur. Furthermore, market transactions normally occur for multiple sites and include real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Finally, Pickett's mineral appraisal methods and procedures are subject to review by the Property Tax Division of the Texas Comptroller's office. The Comptroller's review, as well as comparisons with single-property appraisals, indicates the validity of the models and the calibration techniques employed.

THOS. Y. PICKETT & COMPANY, INC.
 VALUATION TIMELINE - CAMERON APPRAISAL DISTRICT 2012 - 2014

EVENT	DEC 2011	JAN 2012	FEB 2012	MAR 2012	APR 2012	MAY 2012	JUN 2012	JUL 2012	AUG 2012	SEP 2012	OCT 2012	NOV 2012	DEC 2012	JAN 2013	FEB 2013	MAR 2013	APR 2013	MAY 2013
Industrial Property Inspections	Shaded	Shaded	Shaded															
Personal Property Inspections	Shaded	Shaded	Shaded															
New Discovery Property Inspections	Shaded	Shaded	Shaded															
Mineral Property Valuations		Shaded	Shaded	Shaded	Shaded	15th												
Industrial/Personal Valuations						15th												
Copy of Renditions to *TYP/Review All					15th	15th												
Late/Extended Renditions to *TYP/Review All						15th												
Notices Generated by Thos. Y. Pickett & Co., Inc.						15th	(Or as required to meet the time frame of agreed ARB date)											
Informal Meetings With Owners/Agents				Shaded	Shaded	15th												
Appraisal Review Board Hearings on *CAD Selected Date							Shaded											
Certified Values to CAD On or Before								20th	(Unless otherwise specified by Chief Appraiser)									
Address Any 25.25 Correction Filings as Required								Shaded	Shaded	Shaded	Shaded	Shaded	Shaded	Shaded	Shaded	Shaded	Shaded	Shaded
Submit Data for Property Valuation Study											15th							
Review Initial *Category G Ratios/Informal Hearing if Necessary												Shaded	Shaded	Shaded	Shaded	Shaded	Shaded	Shaded
Review Utility *Category J Ratios/Informal Hearing if Necessary														Shaded	Shaded	Shaded	Shaded	Shaded
File Formal Value Study Protest as Required																10th		
Category J and G Ratios/Hearing Before *Adm. Law Judge															Shaded	Shaded	Shaded	Shaded

NOTE: Same timeline for 2013 and 2014 valuation projects unless revisions required by changes in statutes for CAD policies.

Shaded areas indicate time span unless specific date identified as follows:

- * "TYP" will mean Thos. Y. Pickett & Co., Inc.
- * "CAD" will mean Cameron Appraisal District
- * "Category G" will mean Oil and Gas Mineral Reserves as described by the Property Tax Division of the State of Texas Comptroller's Office
- * "Category J" will mean Utility Property as described by the Property Tax Division of the State of Texas Comptroller's Office
- * "25.25 Corrections" will mean Section 25.25 Correction of Appraisal Roll as described in the Texas Property Tax Code
- * "Adm." will mean Administrative

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Cameron Appraisal District
Industrial Property
2012 Appraisal Procedures and Reappraisal Plan

June 26, 2012

by

Thos. Y. Pickett & Company, Inc.

SUMMARY REVALUATION PROGRAM REPORT

INDUSTRIAL PROPERTY

Overview

Industrial property consists of processing facilities and related personal property. Thos. Y. Pickett & Co., Inc. ("Thos Y. Pickett" or "Pickett") is contracted to reappraise this type of property annually for the appraisal district. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "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 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 the appraisals is January 1 of the year for which this report is submitted unless the property owner or agent has applied for and been granted September 1 inventory valuation as allowed by Section 23.12(f) of the Texas Property Tax Code.

The appraisal results will be used as the tax base upon which a property tax will be levied. The properties are appraised in fee simple in conformance with the Texas Property Tax Code Sec. 25.06. This is a jurisdictional exception to the Standards Rule 6-5 (c) Comment of the Uniform Standards of Professional Appraisal Practice. A listing of the industrial properties appraised by

Pickett for the appraisal district is available at the appraisal district office. Industrial properties are re-appraised annually. Properties are inspected annually where necessary and at least bi-annually.

Documents relevant to an understanding of these appraisals include the confidential rendition, if any, filed with the appraisal district by the owner or agent of the property; other reports described in the Texas Property Tax Code; asset lists and other confidential data supplied by the owner or agent; the General Appraisal Manual adopted by the Texas Comptroller of Public Accounts; Property Assessment Valuation published by the International Association of Assessing Officers and adopted by the Texas Comptroller of Public Accounts; and Engineering Valuation and Depreciation by Marston, Winfrey and Hempstead; and the Texas Property Tax Code.

Pickett's industrial appraisal staff includes licensed engineers as well as experienced appraisers who are knowledgeable in all three approaches to value. Industrial appraisal staff stays abreast of current trends affecting industrial properties through review of published materials, attendance at conferences, course work and continuing education. All industrial appraisers are registered with the Texas Board of Tax Professional Examiners.

Assumptions and Limiting Conditions

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property every year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents have been obtained by members of Thos. Y. Pickett's staff or by other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes.

8. The appraisers have inspected as far as possible, by observation, the improvements being appraised; however, it is not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. Therefore, no representations are made as to these matters unless specifically considered in an individual appraisal.

Discovery Process and Procedures

Data is collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes that require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports and through analysis of comparable properties, if any. Due to the unique nature of many industrial properties there is no standard data collection form or manual.

Valuation Approach and Analysis

The three generally accepted approaches used in determining the Market Value of assets are the cost, income, and market approaches. The following is a brief description of the three general approaches to value.

Cost Approach

The cost approach considers the replacement cost of an asset as an indicator of value. The cost approach is based on the assumption that a prudent investor would pay no more for an asset than the amount for which he could replace or recreate the asset. The cost approach is sometimes performed by estimating the replacement cost of an asset functionally similar to the subject. Often, historical cost data can be used to indicate the current cost of reproduction or replacement. Adjustments are made for physical deterioration and the functional and economic obsolescence of the appraised asset.

Income Approach

The income approach measures the present worth of anticipated future net cash flows generated by the subject assets. The net cash flows are forecast for an appropriate period, or capitalized in the case of a single period model, and then discounted to present value using an appropriate discount rate.

Market Approach

The market approach is performed by observing the price at assets comparable to the subject asset are bought and sold. Adjustments are made to the data to account for capacity differences and other relevant differences between the subject asset and the comparable assets.

Depending on the facts and circumstances of a particular appraisal, applying the three approaches independently of one another can yield conclusions that are substantially different.

As the appraisal is performed, the strengths of the individual approaches are considered and the influence of each approach in the appraisal process is weighed according to its likely accuracy.

Industrial properties are generally appraised using replacement/reproduction cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information and comparable properties. Reproduction costs are based on actual investment in the subject or comparable properties adjusted for typical changes in cost over time. Depreciation is calculated on the age/life method using typical economic lives and depreciation rates based on published sources, market evidence and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if utilization and income data for the subject property justify such. Income Approach models (direct capitalization and discounted cash flow) are also used when economic and/or subject property income information is available. Capitalization and discount rates are based on published capital costs for the industry of the subject property. A market data model based on typical selling prices per unit of capacity is also used when appropriate market sales information is available.

Because cost information is the most readily available type of data, the cost approach model is almost always considered and used. If sufficient data is available, either or both of the other two models are considered and may be used. The market data and income approach models must be reduced by the value of the land in order to arrive at a value of improvements and personal property.

Model calibration in the cost approach involves the selection of the appropriate service life for each type or class of property. Further calibration can occur through the use of utilization or through-put data provided by the owner or agent. Income approach calibration involves the selection of the cost of capital or discount rate appropriate to the type of property being appraised as well as adjusting the projected income stream to reflect the individual characteristics of the subject property. Model calibration in the market data approach involves adjusting sales prices of comparable properties to reflect the individual characteristics of the subject property.

In reconciling multiple model results for a property, the appraiser considers the model results that best address the individual characteristics of the subject property while maintaining equalization among like properties. Final results for each property may be found on the appraisal district's appraisal roll.

Land valuation for industrial properties is the responsibility of appraisal district staff as is the highest and best use analysis of the site. Sites are analyzed for highest and best use as though they were vacant. Highest and best use analysis of the improvements is based on the likelihood

of the continued use of the improvements in their current and/or intended use. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an experienced appraiser also contributes to the review process. A statistical review of property value changes is also conducted.

Appraisal-to-sales ratios are the preferred method for measuring performance, however sales are very infrequent. Furthermore, market transactions normally occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Finally, Pickett's industrial appraisal methods and procedures are subject to review by the Property Tax Division of the Texas Comptroller's office. The Comptroller's review, as well as comparisons with single-property appraisals, indicates the validity of the models and the calibration techniques employed.

Cameron Appraisal District
Utilities Property
2012 Appraisal Procedures and Reappraisal Plan

June 26, 2012

by

Thos. Y. Pickett & Company, Inc.

APPRAISAL PROCEDURES AND REAPPRAISAL PLAN

UTILITY, RAILROAD AND PIPELINE PROPERTIES

Overview

Utility, railroad, and pipeline properties consists of operating property, excluding land, owned by utility, railroad and pipeline companies and related personal property and improvements. Thos. Y. Pickett & Co., Inc. ("Thos. Y. Pickett" or "Pickett") is contracted to reappraise this type of property annually for the appraisal district. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "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 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 the appraisals is January 1 of the year for which this report is submitted.

The appraisal results will be used as the tax base upon which a property tax will be levied. The properties are appraised in fee simple in conformance with the Texas Property Tax Code Sec. 25.06. This is a jurisdictional exception to the Standards Rule 6-5 (c) Comment of the Uniform Standards of Professional Appraisal Practice 2004. A listing of the utility, railroad and pipeline properties appraised by Pickett for the appraisal district is available at the appraisal district office. All properties are reappraised annually. Such utility, railroad and pipeline properties that are susceptible to inspection (e.g. compressor stations, pump stations, buildings and power plants) are normally re-inspected at least every three years.

Pickett's utility, railroad and pipeline appraisal staff includes licensed engineers as well as experienced appraisers who are knowledgeable in all three approaches to value. The appraisal staff stays abreast of current trends affecting utility, railroad and pipeline properties through review of published materials, attendance at conferences, course work and continuing education. All appraisers are registered with the Texas Board of Tax Professional Examiners.

Assumptions and Limiting Conditions

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and the legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisals, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property every year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents have been obtained by members of Thos. Y. Pickett's staff or by other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes.
8. The appraisers have inspected as far as possible, by observation, the improvements being appraised; however, it is not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. Therefore, no representations are made as to these matters unless specifically considered in an individual appraisal.

Discovery Procedures and Data Collection

Data is collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes that require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports and through analysis of comparable properties. Due to the varied nature of utility, railroad and pipeline properties there is no standard data collection form or manual.

Valuation Approach and Analysis

The three generally accepted approaches used in determining the Market Value of assets are the cost, income, and market approaches. The following is a brief description of the three general approaches to value.

Cost Approach

The cost approach considers the replacement cost of an asset as an indicator of value. The cost approach is based on the assumption that a prudent investor would pay no more for an asset than the amount for which he could replace or recreate the asset. The cost approach is sometimes performed by estimating the replacement cost of an asset functionally similar to the subject. Often, historical cost data can be used to indicate the current cost of reproduction or replacement. Adjustments are made for physical deterioration and the functional and economic obsolescence of the appraised asset.

Income Approach

The income approach measures the present worth of anticipated future net cash flows generated by the subject assets. The net cash flows are forecast for an appropriate period, or capitalized in the case of a single period model, and then discounted to present value using an appropriate discount rate.

Market Approach

The market approach is performed by observing the price at assets comparable to the subject asset are bought and sold. Adjustments are made to the data to account for capacity differences and other relevant differences between the subject asset and the comparable assets.

Depending on the facts and circumstances of a particular appraisal, applying the three approaches independently of one another can yield conclusions that are substantially different. As the appraisal is performed, the strengths of the individual approaches are considered and the influence of each approach in the appraisal process is weighed according to its likely accuracy.

For all pipelines a value is calculated using a Replacement Cost New Less Depreciation (RCNLD) model. This involves first calculating the cost of building a new pipeline of equal utility using current prices. The Replacement Cost New (RCN) is a function of location, length, diameter and composition. Depreciation is then subtracted from RCN to produce the final value estimate. Depreciation is defined as the loss of value resulting from any cause. The three common forms of depreciation are physical, functional and economic. Physical depreciation is accounted for on the basis of the age of the subject pipeline. Functional and economic obsolescence (depreciation) can be estimated through the use of survivor curves or other normative techniques. Specific calculations to estimate abnormal functional and/or economic obsolescence can be made on the basis of the typical utilization of the subject pipeline.

After deductions from RCN have been made for all three forms of depreciation, the remainder is the RCNLD or cost approach model indicator of value.

In addition to the RCNLD indicator, a unit value model may also be used for those pipelines for which appropriate income statements and balance sheets are also available. Generally, this model is used for those pipelines that by regulation are considered to be common carriers. The unit value model must be calculated for the entire pipeline system.

The unit value model typically involves an income approach to value and a rate base cost approach. The income approach is based on a projection of expected future typical net operating income (NOI). The projected NOI is discounted to a present worth using a current cost of capital that is both typical of the industry and reflective of the risks inherent in the subject property. The unit value model cost approach is typically an estimation of the current rate base of the subject pipeline (total investment less book depreciation allowed under the current form of regulation). An additional calculation is made to detect and estimate economic obsolescence. Any economic obsolescence is deducted from the rate base cost less book depreciation to achieve a final cost indicator. The unit value model may also include a stock and debt approach in lieu of a market data approach. The stock and debt approach involves finding the total value of the owner's liabilities (equity and debt) and assuming that they are equal to the value of the assets. The two (or three, if the stock and debt approach is included) unit value indicators are then reconciled into a final unit appraisal model indicator of value. The unit value must then be reconciled with the RCNLD model indicator of value for the entire pipeline system being appraised. The final correlated value of the system can then be allocated among the various components of the system to determine the tax roll value for each pipeline segment.

Utility and railroad properties are appraised in a manner similar to pipeline except the RCNLD model is not used. For all three types of property (utility, railroad and pipeline) the appraiser must first form an opinion of highest and best use. If the highest and best use of the operating property is the current use under current regulation, the unit value model is considered highly appropriate. If the highest and best use is something different, then the RCNLD model may be more appropriate.

Compressor stations, pump stations, improvements and related facilities are appraised using a replacement cost new less depreciation model.

Model calibration in the RCNLD model involves the selection of the appropriate service life for each type or class of property. Further calibration can occur through the use of utilization or through-put data provided by the owner or agent. Model calibration in the unit value cost approach involves the selection of the appropriate items to include in the rate base calculation and selection of the best measure of obsolescence, if any. Income approach calibration involves the selection of the cost of capital or discount rate appropriate to the type of property being appraised as well as adjusting the projected income stream to reflect the individual characteristics of the subject property. Model calibration in the stock and debt approach involves allocating sales prices of debt and equity to reflect the contribution to value of the operating property of the subject property.

In reconciling multiple model results for a property, the appraiser considers the model results that best address the individual characteristics of the subject property while maintaining equalization among like properties. Final results for each property may be found on the appraisal district's appraisal roll.

Land valuation for utility and pipeline properties is the responsibility of appraisal district staff as is the highest and best use analysis of the site. Sites are analyzed for highest and best use as though they were vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use. Railroad corridor land is included in the appraisal of the operating property. The highest and best use of railroad corridor land is presumed to be as operating property. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

The rate-base cost approach, stock and debt approach and income approach models must be reduced by the value of the land in order to arrive at a value of improvements, personal property and other operating property.

Review and Testing

Field review of appraisals is performed through the regular inspection of subject properties. The periodic reassignment of properties among appraisers or the review of appraisals by an

experienced appraiser also contributes to the review process. A statistical review of property value changes is also conducted.

Appraisal-to-sales ratios are the preferred method for measuring performance, however sales are very infrequent. Furthermore, market transactions normally occur for multiple sites and include both real and personal property, tangible and intangible, making analysis difficult and subjective. Performance is also measured through comparison with valid single-property appraisals submitted for staff review. Appraisal results are tested annually by the Property Tax Division of the Texas Comptroller's office. The Comptroller's review, as well as comparisons with single-property appraisals, indicates the validity of the models and the calibration techniques employed.

Tower Discovery Process

There are currently 14,330 towers within Texas registered with the Federal Communications Commission (FCC). Any tower structure that is 200 feet or higher or any tower within the glide slope of any airport is required to be registered. Failure to follow the FCC registration guidelines have resulted in fines that range from \$18,000 for inadequate signage to \$212,000 for building towers without authorization. Our discovery process begins each year with visual inspections of all tower structures within a jurisdiction. There are instances where towers are on land that is secured by locked gates but the majority of these towers are identified by FCC number on the nearest access gates. If no signage is present, the location coordinates are recorded and follow up research will take place at a later date. Towers that are under the 200 foot limitation are typically found in urban areas and ownership information is on the location. Following the field discovery process, the FCC Antenna Structure Registration (ASR) database is used to identify any and all towers in question. The ASR website has full search capabilities. Users may search based on known FCC registration numbers, city and state of locations, and latitude/longitude coordinate search within a defined radius of any particular coordinates. The search results provide ownership, exact location, date of construction, and tower height. This data will also include any changes of ownership and the date of those transactions. Many of the tower owners file their annual property renditions with the appraisal districts and include the names of tenants on each individual tower. These listings assist in confirmation of inclusion of all cellular transmission equipment. The asset listings of the cellular providers include the physical location of individual transmission sites. These listing are also used as a cross reference to ensure inclusion of all towers.

There are a variety of resources for tower data. Many of the tower companies and/or their management companies have online data with identification of all towers within their inventory of available rental sites. We update our files on these listings each year. The entire FCC registration database is available for public download. We download those databases and import them into spreadsheets that are distributed to our appraisal staff to avoid any omitted property.