



Cameron Appraisal District Reappraisal Plan

Appraisal Years 2017 and 2018

August 15, 2016

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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 assignments. For the 2017/2018 year, Cameron Appraisal District Real Estate Department plans to re-appraise Rio Hondo, Harlingen, San Benito and Los Fresnos School Districts. Assignments included are as follows:

Rio Hondo I.S.D.

IRH01	IRH02	IRH03	IRH04	IRH05	IRH06	IRH07	IRH08	IRH09	IRH10
IRH11	IRH12	IRH13	IRH14	IRH15	IRH16	IRH17	IRH18	IRH19	IRH20

Harlingen I.S.D.

IHG01	IHG02	IHG03	IHG04	IHG05	IHG06	IHG07	IHG08	IHG09	IHG10
IHG11	IHG12	IHG13	IHG14	IHG15	IHG16	IHG17	IHG18	IHG19	IHG20
IHG21	IHG22	IHG23	IHG24	IHG25	IHG26	IHG27	IHG28	IHG29	IHG30
IHG31	IHG32	IHG33	IHG34	IHG35	IHG36	IHG37	IHG38	IHG39	IHG40
IHG41	IHG42	IHG43	IHG44	IHG45	IHG46	IHG48	IHG49	IHG50	IHG51
IHG52	IHG53	IHG54	IHG55	IHG56	IHG57	IHG58	IHG59	IHG60	IHG61
IHG62	IHG63	IHG64	IHG65	IHG66	IHG67	IHG68	IHG69	IHG70	IHG71
IHG72	IHG73	IHG74	IHG75	IHG76	IHG77	IHG79	IHG80	IHG81	IHG82
IHG83	IHG84	IHG85	IHG86	IHG87	IHG88	IHG89	IHG90	IHG91	IHG92
IHG93	IHG94	IHG95	IHG96	IHG97	IHG98	IHG99	IHG100	IHG101	IHG102
IHG103	IHG104	IHG105	IHG106	IHG107	IHG108	IHG109	IHG110		

San Benito I.S.D.

ISB01	ISB02	ISB03	ISB04	ISB05	ISB06	ISB07	ISB08	ISB09	ISB10
ISB11	ISB12	ISB13	ISB14	ISB15	ISB16	ISB17	ISB18	ISB19	ISB20
ISB31	ISB32	ISB33	ISB34	ISB35	ISB36	ISB37	ISB38	ISB39	ISB40
ISB41	ISB42	ISB43	ISB44	ISB45	ISB46	ISB47	ISB48	ISB49	ISB50
ISB51	ISB52	ISB53	ISB54	ISB55	ISB56	ISB57	ISB58	ISB59	ISB60
ISB61	ISB62	ISB63	ISB64	ISB65					

Los Fresnos I.S.D.

ILO01	ILO02	ILO03	ILO04	ILO05	ILO06	ILO07	ILO08	ILO09	ILO10
ILO11	ILO12	ILO13	ILO14	ILO15	ILO16	ILO17	ILO18	ILO19	ILO20
ILO21	ILO22	ILO23	ILO24	ILO25	ILO26	ILO27	ILO28	ILO29	ILO30
ILO31	ILO32	ILO33	ILO34	ILO35	ILO36	ILO37	ILO38	ILO39	ILO40
ILO41	ILO42	ILO43	ILO44	ILO45	ILO46	ILO47	ILO48	ILO49	ILO50
ILO51	ILO52	ILO53	ILO54	ILO55	ILO56	ILO57	ILO58	ILO59	ILO60
ILO61	ILO62	ILO63	ILO64	ILO65	ILO66	ILO67	ILO68	ILO69	ILO70
ILO71	ILO72	ILO73	ILO74	ILO75	ILO76	ILO77	ILO78	ILO79	ILO80
ILO81	ILO82	ILO83	ILO84	ILO85	ILO86	ILO87	ILO88	ILO89	ILO90
ILO91	ILO92	ILO93	ILO94	ILO95	ILO96				

The Cameron Appraisal District Business Personal Property Department will re-appraise all L1,L2, L2F and S category accounts within the School District of Brownsville, Port Isabel, La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa for the 2017/2018 year. Reappraisal will also consist of M1 category within the School District of Harlingen and Brownsville.

Brownsville- All L1, L2,L2F and S Category within the School District - 2017

Port Isabel- All L1, L2,L2F and S Category within the School District - 2017

La Feria- All L1, L2,L2F and S Category within the School District - 2018

Lyford- All L1, L2,L2F and S Category within the School District - 2018

Rio Hondo-All L1, L2,L2F and S Category within the School District - 2018

San Benito- All L1, L2,L2F and S Category within the School District - 2018

Santa Maria- All L1, L2,L2F and S Category within the School District - 2018

Santa Rosa-All L1, L2,L2F and S Category within the School District - 2018

Harlingen - All M1 Category accounts within the School District - 2017

Brownsville- All M1 Category accounts within the School District - 2018

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 2017/2018 are detailed in the 2017/2018 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 2017 and 2018. 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 2017/2018 are detailed in the 2017/2018 appraisal district budget, as adopted by the board of directors. This reappraisal plan is adjusted to reflect the available staffing in appraisal year 2017 and the anticipated staffing for appraisal year 2018. 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 2017 and 2018. 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.

2017 CALENDAR OF KEY EVENTS

2017 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2017 Year Layer in CAMA System	8/1/2016	8/1/2016
Field Operations – IRH, IHG, ISB	8/1/2016	10/31/2016
Discovery Process – Building Permits, Rechecks, Re-appraisal	8/1/2016	4/15//2016
Adopt Biennial Reappraisal Plan Covering 2017 and 2018	8/20/2016	8/20/2016
Adopt 2017 Appraisal District Budget	9/15/2016	9/15/2016
TDLR Education Courses RPA track as Necessary	10/2/2016	1/31/2016
Field Operations-Business Personal Property IBR and IPI	8/1/2016	2/13/2016
Field Operations-Business Personal Property M1 Category IHG	12/1/2016	4/1/2016
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2017	1/1/2016
Process Exemptions and Special Use Applications	1/1/2017	To Applicable Deadlines
Preliminary Property Value Study Released	1/31/2017	1/31/2017
Personal Property Renditions Mailed	1/1/2017	1/7/2017
PVS Protest Deadline if Necessary	3/12/2017	3/12/2017
Full Valuation Effort – Model Specification / Calibration included	2/15/2017	3/30/2017
Valuation Review / Error Reports Cleanup	3/30/2017	4/15/2017
Send 25.19 Appraisal Notices	5/1/2017	5/15/2017
Create Future Year Layer for GIS 2017 Plats and Deeds	5/1/2017	5/1/2017
Turn Over Records to ARB	5/1/2017	5/15/2017
Informal Hearings Scheduled - Depending on Volume	5/15/2017	6/30/2017
Formal Hearings Scheduled - Depending on Volume	6/1/2017	7/15/2017
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2017	6/30/2017
Primary Protest Deadline	5/31/2017	5/31/2017
Certified Estimates of Value Due to School Districts	6/1/2017	6/1/2017
Mineral Import from Vendor	7/16/2017	7/16/2017
Certification of the Appraisal Roll	7/25/2017	7/25/2017
Regularly Scheduled Meetings:		
Monthly ARB Full Board Meetings as Necessary	Third Thursday	
Monthly Board of Directors Meetings	Third Monday	

2018 CALENDAR OF KEY EVENTS

2018 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2018 Year Layer in CAMA System	8/1/2017	8/1/2017
Field Operations - ILO	8/1/2017	9/25/2017
Discovery Process – Building Permits, Rechecks	8/1/2017	4/15/2018
Adopt 2018 Appraisal District Budget	9/15/2017	9/15/2017
TDLR Education Courses RPA track as Necessary	10/1/2017	1/31/2018
Field Operations-Business Personal Property ILA, ILY, IRH, ISB, ISM, ISR	8/1/2017	2/12/2018
Field Operations-Business Personal Property M1 Category IBR	12/1/2017	4/1/2018
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2018	1/1/2018
Process Exemptions and Special Use Applications	1/1/2018	To Applicable Deadlines
Preliminary Property Value Study Released	1/31/2018	1/31/2018
Personal Property Renditions Mailed	1/1/2018	1/7/2018
Release of Methods and Assistance Program (MAP) Audit Findings	1/31/2018	1/31/2018
PVS Protest Deadline if Necessary	3/12/2018	3/12/2018
Full Valuation Effort – Model Specification / Calibration included	2/15/2018	3/30/2018
Valuation Review / Error Reports Cleanup	3/30/2018	4/15/2018
Send 25.19 Appraisal Notices	5/1/2018	5/15/2018
Create Future Year Layer for GIS 2018 Plats and Deeds	5/1/2018	5/1/2018
Turn Over Records to ARB	5/1/2018	5/15/2018
Informal Hearings Scheduled - Depending on Volume	5/15/2018	6/30/2018
Formal Hearings Scheduled - Depending on Volume	6/1/2018	7/15/2018
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2018	6/30/2018
Primary Protest Deadline	5/31/2018	5/31/2018
Certified Estimates of Value Due to School Districts	6/1/2018	6/1/2018
Mineral Import from Vendor	7/15/2018	7/15/2018
Certification of the Appraisal Roll	7/25/2018	7/25/2018
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 2017 and 2018 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 on going 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 Marshall & 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, 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:

$$\text{MV} = \text{RCN} - \text{D}$$

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

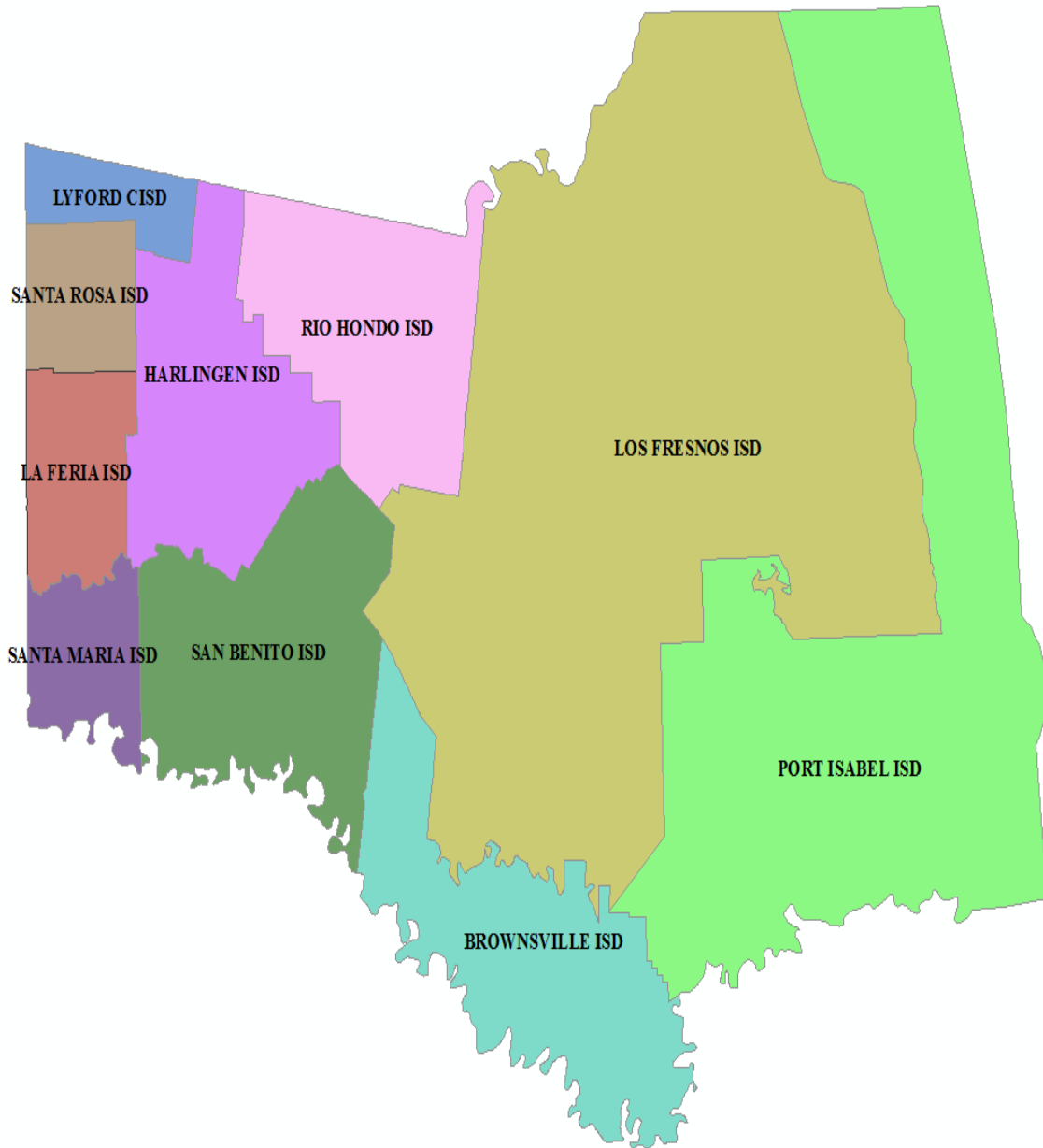
Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested annually.

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**

2017 Cameron Appraisal District Annual Event Calendar

	Event	Dept./Staff	Comments:
8/1/2016 thru 8/30/2016	Continue collecting and identifying permits for 1st and 2nd quarter	Data Dept.	
8/12/216	Create 2017 layer in CAMA system	GIS	
8/1/2016 thru 4/15/2017	Field Operations/Discovery Process	Real/Personal	
9/15/2016	Adopt 2017 Appraisal District Budget	Board of Directors	
9/14/2016	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2016 thru 1/31/2017	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2017	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
1/1/2017	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/1/2017	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2017	Date rendition period begins, continues through April 15 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/31/2017	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2017	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2017	Preliminary property value study released		
2/1/2017	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
3/31/2017	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

	Event	Dept./Staff	Comments:
3/30/2017 thru 4/15/2017	Valuation review / Error report cleanup	Real Estate/ Personal Property	
4/1/2017	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
4/1/2017 thru 4/15/2017	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01
4/15/2017	Last day for chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them	Administration	Sec. 26.01
4/15/2017	Sent first batch of appraisal notices	ITT	Sec. 25.19
5/1/2017 thru 5/15/2017	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22
5/1/2017	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 2018 plats and deeds	ITT	
5/1/2017 thru 5/15/2017	Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation	Administration	Sec. 41.41, 41.70
5/15/2017	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
5/15/2017 thru 6/30/2017	Informal hearings scheduled-depending on volume.	ARB Coordinator	
5/20/2017	Send subsequent batches of appraisal notices as necessary.	ITT	
5/30/2017	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

	Event	Dept./Staff	Comments:
5/31/2017	Last day for property owners to file protests with ARB (or by 30th 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.	Taxpayers/Agents	Sec. 41.44(a)(2)
5/31/2017	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 30th day after notice of appraised value is delivered, whichever is later	Taxpayers/Agents	Sec. 11.421
5/31/2017	Last day for a religious organization that has been denied an 11.20 exemption because of the charter to amend the charter and file a new application or the 60th day after the date was notification of the exemption denial, whichever is later		Sec. 11.421
6/1/2017	Certified estimates of value due to school districts	Chief Appraiser	
6/1/2017	Formal hearings scheduled-depending on volume	ARB Coordinator	
6/14/2017	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
7/15/2017	Mineral import from vendor	Personal Property	
7/25/2017	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.	Chief Appraiser	Sec. 26.01
7/25/2017	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2017	Last day for property owners to apply for Sept. 1 inventory appraisal for the next year		Sec. 23.12

	Event	Dept./Staff	Comments:
	Regular scheduled meetings:		
Third Thursday	Monthly Appraisal Review Board full board (meetings as necessary)		
Third Monday	Regular Board of Directors meetings (Seven meetings per year).		

2018 Cameron Appraisal District Annual Event Calendar

	Event	Dept./Staff	Comments:
8/1/2017 thru 8/30/2017	Continue collecting and identifying permits for 1st and 2nd quarter	Data Dept.	
8/12/2017	Create 2018 layer in CAMA system	GIS	
8/1/2017 thru 4/15/2018	Field Operations/Discovery Process	Real/Personal	
9/15/2017	Adopt 2018 Appraisal District Budget	Board of Directors	
9/14/2017	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2017 thru 1/31/2018	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2018	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
1/1/2018	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/1/2018	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2018	Date rendition period begins, continue through April 15 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/31/2018	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2018	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2018	Preliminary property value study released		
2/1/2018	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
3/31/2018	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

	Event	Dept/Staff	Comments:
3/30/2018 thru 4/15/2018	Valuation review / Error report cleanup	Real Estate/ Personal Property	
4/1/2018	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
4/1/2018 thru 4/15/2018	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01
4/15/2018	Last day for chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them	Administration	Sec. 26.01
4/15/2018	Sent first batch of appraisal notices	ITT	Sec. 25.19
5/1/2018 thru 5/15/2018	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22
5/1/2018	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 2019 plats and deeds	ITT	
5/1/2018 thru 5/15/2018	Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation	Administration	Sec. 41.41, 41.70
5/15/2018	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
5/15/2018 thru 6/30/2018	Informal hearings scheduled-depending on volume.	ARB Coordinator	
5/20/2018	Send subsequent batches of appraisal notices as necessary.	ITT	
5/30/2018	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

	Event	Dept./Staff	Comments:
5/31/2018	Last day for property owners to file protests with ARB (or by 30th 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	Taxpayers/Agents	Sec. 41.44(a)(2)
5/31/2018	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 30th day after notice of appraised value is delivered, whichever is later	Taxpayers/Agents	Sec. 11.421
5/31/2018	Last day for a religious organization that has been denied an 11.20 exemption because of the charter to amend the charter and file a new application or the 60th day after the date was notification of the exemption denial, whichever is later		Sec. 11.421
6/1/2018	Certified estimates of value due to school districts	Chief Appraiser	
6/1/2018	Formal hearings scheduled-depending on volume	ARB Coordinator	
6/14/2018	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
7/15/2018	Mineral import from vendor	Personal Property	
7/25/2018	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.	Chief Appraiser	Sec. 26.01
7/25/2018	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2018	Last day for property owners to apply for Sept. 1 inventory appraisal for the next year		Sec. 23.12

	Event	Dept./Staff	Comments:
	Regular scheduled meetings:		
Third Thursday	Monthly Appraisal Review Board full board (meetings as necessary)		
Third Monday	Regular Board of Directors meetings (Seven meetings per year).		

Cameron Appraisal District 2017/2018 Re-Appraisal Plan Timeline

Cameron Appraisal District 2017/2018 Re-Appraisal Plan Timeline

July thru August

Collect and identify building permits issued 1st and 2nd quarter
Print and Prepare field work with maps/iPad
Route field work by School District, Assignment, and Geo number
Route Personal Property field work by situs
Collect sales data

August thru January

Re-Appraisal of Real and Personal Property
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 / Business Personal Property
Collect sales, income, and cost data
Data Entry
Quality Control

January thru April

Receive and review Renditions for Real and Personal Property 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, Assignment, 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
Personal Property mail out tenant listings for M1 category
Route field work for M1 category by park code
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

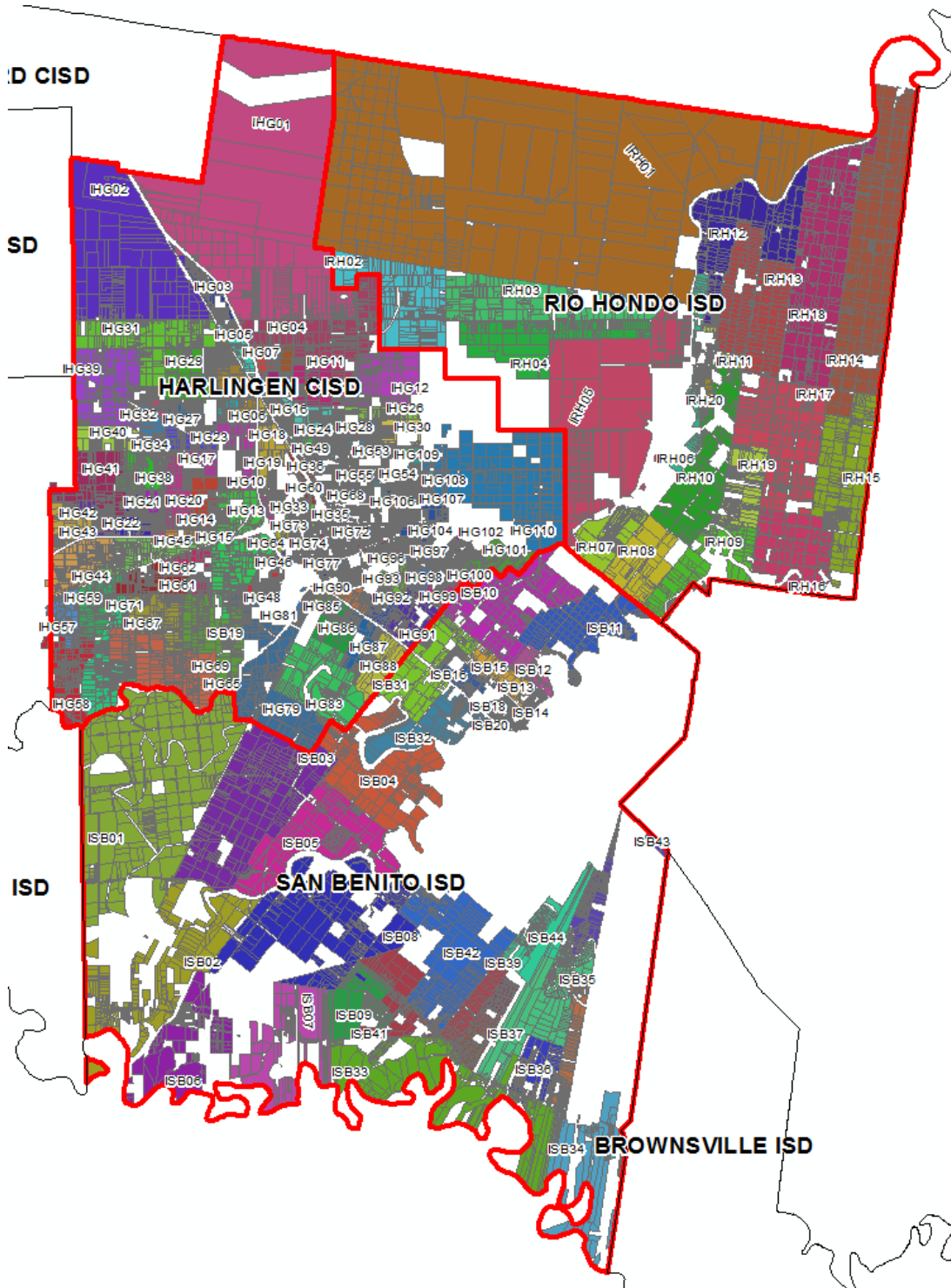
Analyze preliminary and final values

Audit final values

REAL ESTATE

2017/2018 Re-Appraisal Plan By Number of Parcels and Assignments

2017 Re-Appraisal Plan
Rio Hondo I.S.D, Harlingen I.S.D, San Benito I.S.D.
Assignment Group Map

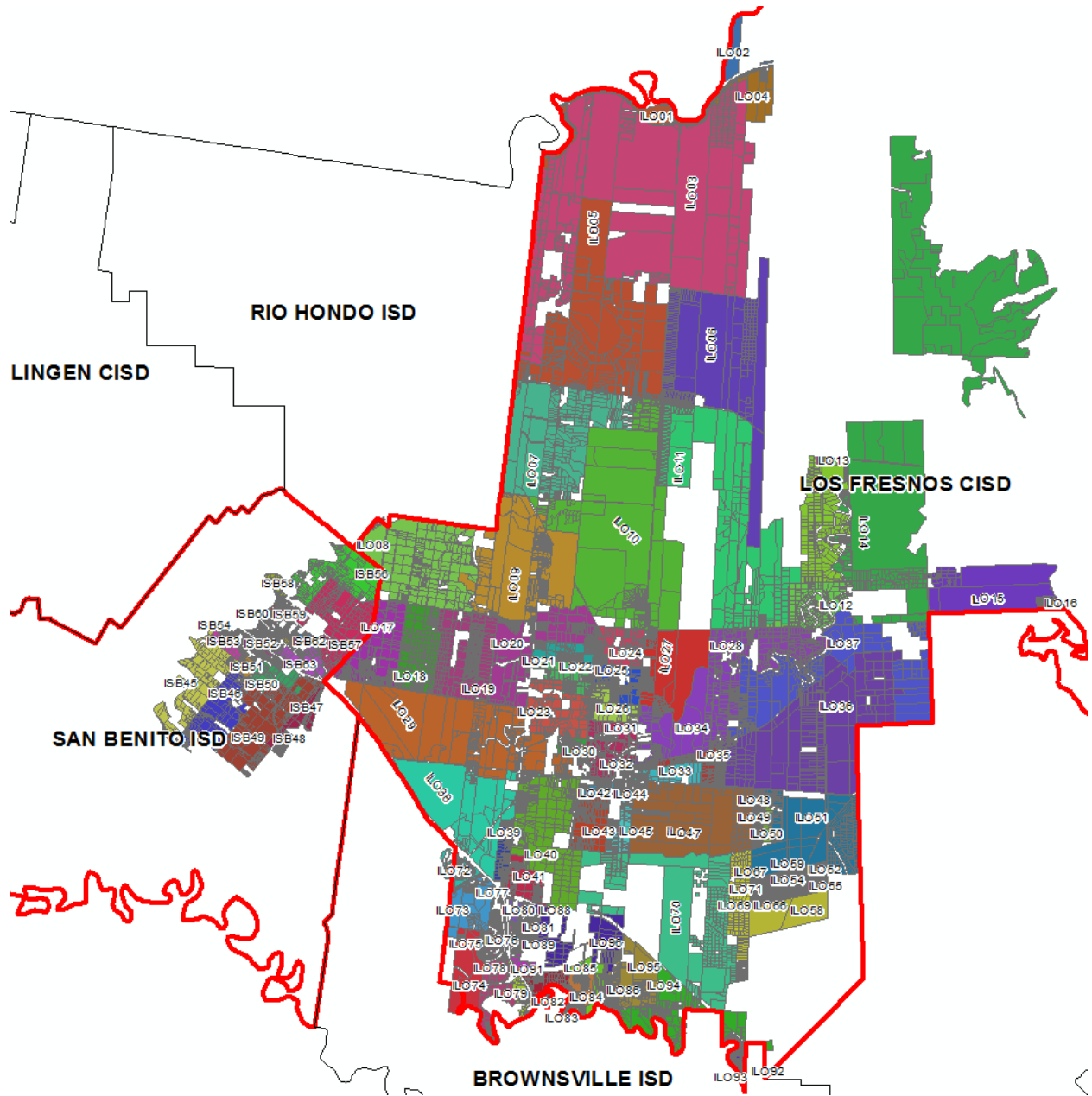


TOTAL PARCELS: 45,688

2017 Reappraisal Plan Assignment Group Summary

Rio Hondo I.S.D.		Harlingen I.S.D.				San Benito I.S.D.		
Assignment	Count	Assignment	Count	Assignment	Count	Assignment	Count	
IRH01	156	IHG01	296	IHG56	321	ISB01	274	
IRH02	231	IHG02	295	IHG57	304	ISB02	284	
IRH03	246	IHG03	249	IHG58	316	ISB03	286	
IRH04	227	IHG04	271	IHG59	289	ISB04	302	
IRH05	207	IHG05	233	IHG60	314	ISB05	303	
IRH06	225	IHG06	322	IHG61	280	ISB06	298	
IRH07	202	IHG07	322	IHG62	268	ISB07	295	
IRH08	216	IHG08	324	IHG63	296	ISB08	301	
IRH09	236	IHG09	304	IHG64	288	ISB09	308	
IRH10	248	IHG10	277	IHG65	302	ISB10	281	
IRH11	238	IHG11	323	IHG66	284	ISB11	311	
IRH12	197	IHG12	272	IHG67	304	ISB12	215	
IRH13	201	IHG13	275	IHG68	266	ISB13	296	
IRH14	223	IHG14	306	IHG69	255	ISB14	293	
IRH15	250	IHG15	261	IHG70	295	ISB15	217	
IRH16	238	IHG16	294	IHG71	290	ISB16	247	
IRH17	186	IHG17	292	IHG72	304	ISB17	274	
IRH18	236	IHG18	303	IHG73	296	ISB18	307	
IRH19	244	IHG19	300	IHG74	302	ISB19	294	
IRH20	207	IHG20	306	IHG75	304	ISB20	285	
Total: 4,414		IHG21	315	IHG76	299	ISB31	289	
		IHG22	278	IHG77	287	ISB32	294	
		IHG23	299	IHG79	273	ISB33	283	
		IHG24	315	IHG80	288	ISB34	321	
		IHG25	335	IHG81	342	ISB35	304	
		IHG26	292	IHG82	284	ISB36	308	
		IHG27	307	IHG83	291	ISB37	294	
		IHG28	326	IHG84	296	ISB38	313	
		IHG29	277	IHG85	286	ISB39	313	
		IHG30	281	IHG86	298	ISB40	310	
		IHG31	292	IHG87	314	ISB41	296	
		IHG32	287	IHG88	300	ISB42	314	
		IHG33	274	IHG89	283	ISB43	303	
		IHG34	308	IHG90	291	ISB44	297	
		IHG35	275	IHG91	300	Total: 9910		
		IHG36	285	IHG92	270			
		IHG37	298	IHG93	291			
		IHG38	351	IHG94	310			
		IHG39	290	IHG95	302			
		IHG40	285	IHG96	186			
		IHG41	319	IHG97	271			
		IHG42	281	IHG98	346			
		IHG43	273	IHG99	270			
		IHG44	280	IHG100	315			
		IHG45	245	IHG101	289			
		IHG46	292	IHG102	316			
		IHG48	287	IHG103	245			
		IHG49	295	IHG104	302			
		IHG50	290	IHG105	290			
		IHG51	308	IHG106	296			
		IHG52	291	IHG107	203			
		IHG53	307	IHG108	226			
		IHG54	268	IHG109	328			
		IHG55	255	IHG110	212			
		Total: 31,364						
GRAND TOTAL: 45,688								

2018 Re-Appraisal Plan
San Benito I.S.D., Los Fresnos I.S.D.
Assignment Group Map



TOTAL PARCELS: 30,153

2018 Reappraisal Plan Assignment Group Summary

San Benito I.S.D.		Los Fresnos I.S.D.			
Assignment	Count	Assignment	Count	Assignment	Count
ISB45	317	ILO01	307	ILO49	310
ISB46	297	ILO02	279	ILO50	272
ISB47	301	ILO03	261	ILO51	301
ISB48	313	ILO04	271	ILO52	29
ISB49	299	ILO05	276	ILO53	28
ISB50	277	ILO06	260	ILO54	71
ISB51	301	ILO07	307	ILO55	20
ISB52	267	ILO08	309	ILO56	11
ISB53	296	ILO09	290	ILO57	12
ISB54	291	ILO10	298	ILO58	155
ISB55	211	ILO11	304	ILO59	296
ISB56	313	ILO12	305	ILO60	146
ISB57	281	ILO13	236	ILO61	191
ISB58	264	ILO14	232	ILO62	13
ISB59	296	ILO15	292	ILO63	53
ISB60	298	ILO16	293	ILO64	240
ISB61	314	ILO17	270	ILO65	6
ISB62	303	ILO18	283	ILO66	158
ISB63	305	ILO19	312	ILO67	166
ISB64	316	ILO20	311	ILO68	54
ISB65	246	ILO21	296	ILO69	55
Total: 6,106		ILO22	307	ILO70	249
		ILO23	261	ILO71	227
		ILO24	306	ILO72	385
		ILO25	268	ILO73	332
		ILO26	275	ILO74	210
		ILO27	289	ILO75	211
		ILO28	316	ILO76	216
		ILO29	311	ILO77	190
		ILO30	302	ILO78	300
		ILO31	287	ILO79	278
		ILO32	308	ILO80	262
		ILO33	266	ILO81	289
		ILO34	298	ILO82	304
		ILO35	298	ILO83	301
		ILO36	293	ILO84	316
		ILO37	282	ILO85	300
		ILO38	289	ILO86	323
		ILO39	282	ILO87	311
		ILO40	281	ILO88	262
		ILO41	307	ILO89	304
		ILO42	203	ILO90	336
		ILO43	302	ILO91	303
		ILO44	297	ILO92	309
		ILO45	268	ILO93	282
		ILO46	298	ILO94	306
		ILO47	300	ILO95	291
		ILO48	298	ILO96	279
		Total: 24,047			
GRAND TOTAL: 30,153					

**CAMERON APPRAISAL DISTRICT 2017/2018
REAPPRAISAL PLAN LISTING BY SUBDIVISION PREFIX**

**CAMERON APPRAISAL DISTRICT 2017 RE-APPRAISAL
PLAN PREFIX LISTING RIO HONDO I.S.D.**

41-0000	41-5000	55-0000	55-0010	55-0020	55-1000	55-1050	55-2000	55-2200	55-3000
55-3100	55-3620	55-3935	55-4092	55-4250	55-5500	55-5600	55-6300	55-6301	55-6302
55-6600	55-7100	55-7101	55-7102	55-7103	55-7400	55-7401	55-7410	55-7500	55-7650
55-7700	55-7701	55-8000	55-8800	73-2800	73-2810	73-8120	73-8121	73-8200	74-1500
74-5645	74-9790	74-9791	74-9792	74-9800	75-2200	75-5400	75-5570	75-5585	75-5600
76-1295	76-3400	76-7700	76-8000	76-9250	76-9750	76-9751	77-1110	77-5500	77-7370
78-1010	78-1011	78-1012	78-1014	78-1015	78-1017	78-1018	78-1019	78-1021	78-1022
78-1024	78-1025	78-1026	78-1028	78-1029	78-1060	78-1070	78-1105	78-9950	84-4300
85-2450	87-0700	87-1400	87-1600	87-1610	87-1850	87-1855	87-1865	87-2677	87-4000
87-5800	88-0210	88-3650	88-4150	88-4151	88-4155	88-4480	88-4481	88-4482	88-4483
88-4800	88-5249	88-5253	88-5270	88-5276	88-5279	88-5285	88-5287	88-5289	88-5290
88-5294	88-5298	88-5306	88-5312	88-5314	88-5315	88-5316	88-5318	88-5335	88-6350
88-6390	88-6391	88-6392	88-6450	88-6815	88-7250	88-8285	91-0750	91-0800	91-1500
91-6600	91-6750	91-9050	97-2160	97-2165	97-2170	97-2171	97-2172	97-2173	97-2175
97-2177	97-3710	97-3782	97-4275	97-5260	97-5403	97-5404	97-5407	97-6250	97-7010
97-7020	97-8000	97-8600	97-8603	97-8770	97-8775	97-8780	97-8781	97-8785	97-8945
98-0030	98-0031	98-0033	98-0034	98-0035	98-0036	98-0040	98-0041	98-0050	98-0500
98-0520	98-0521	98-0522	98-0523	98-1500	98-3430	98-3560	98-3650	98-3720	98-4350
98-6100	98-6110	98-7200	98-7380	98-7381	98-7390	98-7630	98-7910	98-8150	98-8220
98-8360	98-8430	98-8500	98-8640	98-8641	98-9020	98-9060	98-9130		

CAMERON APPRAISAL DISTRICT 2017 RE-APPRAISAL PLAN PREFIX LISTING HARLINGEN I.S.D.

11-0000	11-3000	11-8000	11-8200	11-8210	11-8230	11-8250	11-8260	11-8300	11-8301
11-8302	11-8303	11-8310	11-8500	11-8575	11-8576	11-8577	11-8578	11-8650	11-9000
15-0000	15-0001	15-0010	15-0020	15-0021	15-0030	15-0040	15-0050	15-0060	15-0070
15-0080	15-0081	15-0090	15-0261	15-0290	15-0340	15-0380	15-0490	15-0560	15-0565
15-0840	15-0850	15-1130	15-1400	15-1410	15-1490	15-1495	15-1500	15-1680	15-1820
15-1960	15-2005	15-2230	15-2240	15-2510	15-2511	15-2520	15-2530	15-2800	15-3080
15-3360	15-3370	15-3920	15-4000	15-4080	15-4100	15-4200	15-4480	15-4760	15-4800
15-4900	15-5000	15-5040	15-5320	15-5460	15-5600	15-5880	15-5890	15-5900	15-6000
15-6160	15-6161	15-6162	15-6165	15-6166	15-6180	15-6181	15-6182	15-6200	15-6201
15-6300	15-6440	15-7000	15-7010	15-7150	15-7280	15-7335	15-7390	15-7400	15-7560
15-7561	15-7565	15-7570	15-7575	15-7579	15-7587	15-7588	15-7589	15-7590	15-7591
15-7592	15-7593	15-7594	15-7596	15-7597	15-7598	15-7599	15-7600	15-7601	15-7610
15-7700	15-7840	15-7860	15-8100	15-8400	15-8680	15-8690	15-8700	15-8880	15-8960
15-9240	15-9250	15-9300	15-9520	15-9800	15-9810	15-9820	15-9830	15-9831	15-9980
15-9990	15-9995	16-0160	16-0175	16-0300	16-0490	16-0660	16-0710	16-0711	16-0712
16-0714	16-0715	16-0716	16-0717	16-0820	16-0850	16-0875	16-0900	16-1150	16-1160
16-1170	16-1180	16-1190	16-1320	16-1480	16-2120	16-2470	16-2475	16-2635	16-2800
16-3130	16-3460	16-3480	16-3500	16-3501	16-3525	16-3550	16-3580	16-3600	16-3790
16-4000	16-4010	16-4020	16-4024	16-4025	16-4060	16-4110	16-4450	16-4475	16-4500
16-4780	16-4790	16-4800	16-4810	16-4820	16-4830	16-5110	16-5440	16-5441	16-5460
16-5770	16-6110	16-6120	16-6131	16-6140	16-6170	16-6180	16-6430	16-6440	16-6760
16-6770	16-7090	16-7100	16-7110	16-7210	16-7220	16-7420	16-7750	16-8100	16-8120
16-8130	16-8150	16-8160	16-8170	16-8180	16-8190	16-8600	16-8740	16-8750	16-8770
16-8780	16-8920	16-9400	16-9620	16-9621	16-9630	16-9650	16-9730	16-9740	17-0013
17-0015	17-0050	17-0100	17-0200	17-0360	17-0361	17-0670	17-0700	17-0980	17-0990
17-0995	17-1000	17-1100	17-1145	17-1146	17-1190	17-1290	17-1301	17-1600	17-1910
17-2220	17-2840	17-2850	17-2900	17-2910	17-3150	17-3460	17-3770	17-3900	17-3950
17-3960	17-4000	17-4080	17-4390	17-4700	17-5010	17-5200	17-5330	17-5400	17-5510
17-5620	17-5700	17-5930	17-5940	17-6000	17-6350	17-6500	17-6560	17-6570	17-6575
17-6690	17-6810	17-6820	17-7050	17-7170	17-7180	17-7190	17-7205	17-7480	17-7790
17-7800	17-7810	17-7840	17-8000	17-8010	17-8050	17-8100	17-8110	17-8120	17-8410
17-8720	17-8730	17-8881	17-9030	17-9340	17-9400	17-9500	17-9600	17-9650	17-9700
17-9965	17-9970	18-0100	18-0110	18-0120	18-0130	18-0135	18-0270	18-0271	18-0340
18-0350	18-0400	18-0580	18-0610	18-0650	18-0730	18-0890	18-1200	18-1510	18-1520
18-1820	18-1830	18-1900	18-2000	18-2130	18-2200	18-2440	18-2600	18-2750	18-2751
18-2775	18-2800	18-2980	18-3000	18-3020	18-3022	18-3024	18-3060	18-3061	18-3080
18-3100	18-3370	18-3380	18-3500	18-3510	18-3515	18-3520	18-3522	18-3680	18-3800
18-3900	18-3960	18-3989	18-3990	18-4033	18-4034	18-4035	18-4036	18-4037	18-4038
18-4039	18-4040	18-4041	18-4042	18-4043	18-4044	18-4046	18-4047	18-4048	18-4049
18-4050	18-4051	18-4052	18-4053	18-4054	18-4055	18-4056	18-4057	18-4058	18-4059
18-4061	18-4062	18-4063	18-4064	18-4065	18-4066	18-4067	18-4068	18-4069	18-4070
18-4071	18-4072	18-4073	18-4076	18-4077	18-4078	18-4079	18-4080	18-4081	18-4082

18-4083	18-4084	18-4085	18-4086	18-4088	18-4089	18-4090	18-4091	18-4092	18-4093
18-4094	18-4096	18-4097	18-4098	18-4099	18-4100	18-4110	18-4112	18-4115	18-4120
18-4200	18-4300	18-4310	18-4400	18-4405	18-4500	18-4610	18-4620	18-4630	18-4750
18-4781	18-4782	18-4783	18-4785	18-4787	18-4789	18-4790	18-4791	18-4800	18-4801
18-4802	18-4920	18-5230	18-5542	18-5620	18-5700	18-5790	18-5850	18-6160	18-6470
18-6480	18-6481	18-6500	18-6510	18-6780	18-7090	18-7091	18-7400	18-7710	18-8020
18-8170	18-8330	18-8480	18-8620	18-8880	18-8910	18-9000	18-9100	18-9470	18-9480
18-9490	18-9740	18-9800	19-0010	19-0300	19-0550	19-0590	19-0591	19-0601	19-0610
19-0620	19-0650	19-0661	19-0750	19-0800	19-0810	19-0880	19-1170	19-1460	19-1470
19-1480	19-1481	19-1482	19-1483	19-1485	19-1490	19-1750	19-2040	19-2620	19-2695
19-2697	19-2700	19-2850	19-2910	19-2950	19-2951	19-2952	19-3200	19-3210	19-3310
19-3320	19-3490	19-3780	19-4070	19-4130	19-4150	19-4200	19-4220	19-4230	19-4240
19-4250	19-4260	19-4300	19-4650	19-5230	19-5520	19-5530	19-5810	19-6100	19-6390
19-6680	19-6681	19-6825	19-6970	19-6980	19-7000	19-7100	19-7260	19-7510	19-7520
19-7530	19-7540	19-7550	19-7560	19-7790	19-7800	19-7900	19-8000	19-8070	19-8200
19-8350	19-8630	19-8910	19-8920	19-9000	19-9001	19-9190	19-9200	19-9460	19-9730
19-9731	19-9732	19-9733	19-9734	19-9735	19-9736	19-9745	19-9750	19-9800	19-9820
19-9850	19-9855	19-9880	19-9900	19-9990	19-9995	20-0320	20-0340	20-0660	20-0680
20-0700	20-0800	20-0980	20-1000	20-1300	20-1500	20-1620	20-1940	20-2260	20-2280
20-2300	20-2400	20-2580	20-2900	20-3220	20-3540	20-3700	20-3860	20-4150	20-4200
20-4500	20-5140	20-5460	20-5620	20-5780	20-5830	20-5898	20-5965	20-6420	20-6740
20-7380	20-7700	20-8340	20-8660	20-8910	20-9000	20-9160	20-9410	20-9660	20-9910
21-0300	21-0540	21-0570	21-1680	21-2250	21-2260	21-2270	21-2280	21-2500	21-2810
21-2820	21-2830	21-3100	21-3380	21-3382	21-3390	21-3960	21-3990	21-4510	21-4520
21-4530	21-4665	21-5100	21-5670	21-6240	21-6241	21-6242	21-6250	21-6810	21-7380
21-7500	21-8520	21-9300	22-0290	22-0560	22-1100	22-1101	22-1102	22-1110	22-1380
22-1650	22-1930	22-2210	22-2220	22-2230	22-2251	22-2260	22-2470	22-2480	22-2490
22-2500	22-2740	22-2800	22-2900	22-3010	22-3011	22-3280	22-3380	22-3560	22-3680
22-3800	22-3810	22-3820	22-3830	22-3950	22-4000	22-4100	22-4102	22-4103	22-4104
22-4105	22-4106	22-4107	22-4108	22-4109	22-4110	22-4111	22-4112	22-4114	22-4115
22-4116	22-4120	22-4160	22-4200	22-4370	22-4380	22-4430	22-4432	22-4640	22-4910
22-4911	22-5190	22-5300	22-5460	22-5500	22-5560	22-5730	22-5810	22-5900	22-6000
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22-7150	22-7200	22-7380	22-7640	22-7910	22-8180	22-8320	22-8450	22-8710	22-8720
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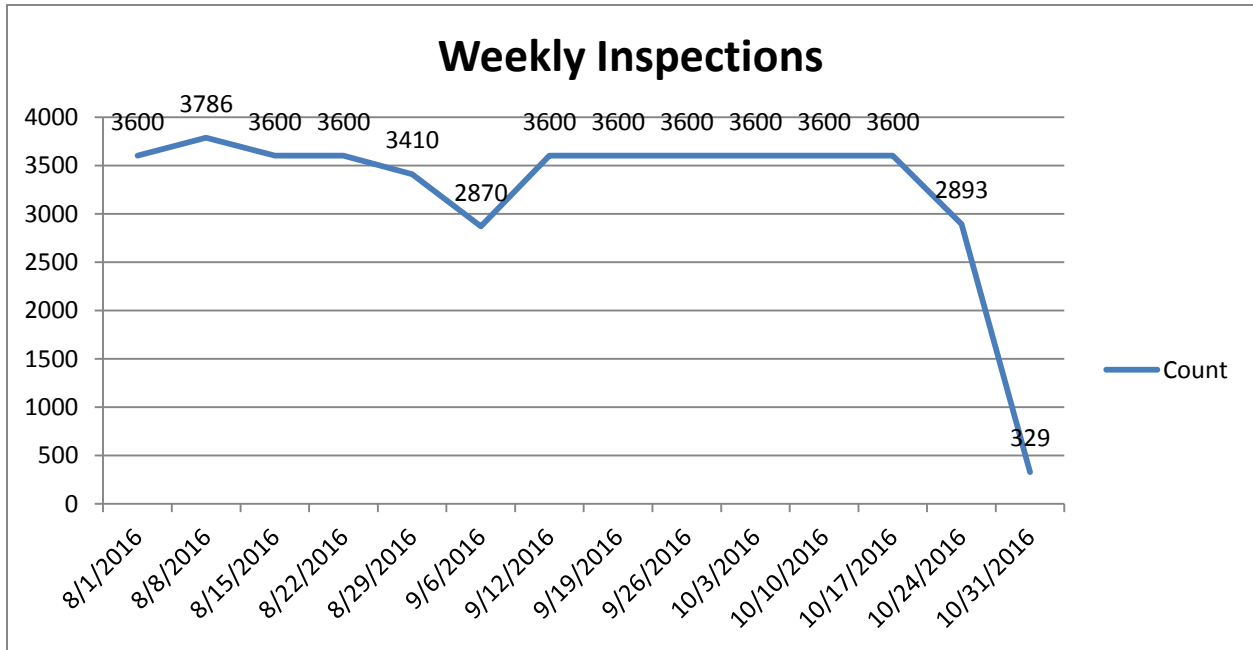
CAMERON APPRAISAL DISTRICT 2017 RE-APPRAISAL PLAN PREFIX LISTING SAN BENITO I.S.D.

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**CAMERON APPRAISAL DISTRICT 2017 RE-APPRAISAL
PLAN PROPOSED INSPECTION TIMELINE REPORT**

Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Total Count: 45,688



Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Week of 8/1/2016 to 8/5/2016			Week of 8/8/2016 to 8/12/2016		
	Assignment	Count		Assignment	Count
	IRH01	156		IRH02	31
	IRH02	200		IRH03	46
	IRH03	200		IRH04	27
	IRH04	200		IRH05	7
	IRH05	200		IRH06	25
	IRH06	200		IRH07	2
	IRH07	200		IRH08	16
	IRH08	200		IRH09	36
	IRH09	200		IRH10	48
	IRH10	200		IRH11	38
	IRH11	200		IRH13	1
	IRH12	197		IRH14	23
	IRH13	200		IRH15	50
	IRH14	200		IRH16	38
	IRH15	200		IRH18	36
	IRH16	200		IRH19	200
	IRH17	186		IRH20	200
	IRH18	200		IHG01	200
	IRH19	44		IHG02	169
	IRH20	3		IHG03	154
	IHG01	14		IHG04	173
		3,600		IHG05	193
				IHG06	175
				IHG07	198
				IHG08	184
				IHG09	164
				IHG10	152
				IHG11	162
				IHG12	199
				IHG13	177
				IHG14	150
				IHG15	162
				IHG16	164
				IHG17	186
					3,786

Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Week of 8/15/2016 to 8/19/2016			Week of 8/22/2016 to 8/26/2016		
	Assignment	Count		Assignment	Count
	IRH20	4		IHG18	107
	IHG01	82		IHG19	182
	IHG02	126		IHG20	200
	IHG03	95		IHG21	200
	IHG04	98		IHG22	176
	IHG05	40		IHG23	139
	IHG06	147		IHG24	200
	IHG07	124		IHG25	200
	IHG08	140		IHG26	200
	IHG09	140		IHG27	200
	IHG10	125		IHG28	200
	IHG11	161		IHG29	200
	IHG12	73		IHG30	154
	IHG13	98		IHG31	190
	IHG14	156		IHG32	200
	IHG15	99		IHG33	173
	IHG16	130		IHG34	200
	IHG17	106		IHG35	181
	IHG18	196		IHG36	93
	IHG19	118		IHG37	18
	IHG20	74		IHG38	24
	IHG21	105		IHG39	61
	IHG22	102		IHG40	46
	IHG23	160		IHG41	10
	IHG24	53		IHG42	27
	IHG25	76		IHG43	19
	IHG26	60			3,600
	IHG27	60			
	IHG28	75			
	IHG29	39			
	IHG30	127			
	IHG31	102			
	IHG32	44			
	IHG33	101			
	IHG34	70			
	IHG35	94			
		3,600			

Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Week of 8/29/2016 to 9/2/2016			Week of 9/6/2016 to 9/9/2016		
	Assignment	Count		Assignment	Count
	IHG20	32		IHG37	80
	IHG21	10		IHG38	127
	IHG24	62		IHG39	29
	IHG25	59		IHG40	39
	IHG26	32		IHG41	109
	IHG27	47		IHG42	54
	IHG28	51		IHG43	54
	IHG29	38		IHG44	112
	IHG32	43		IHG45	107
	IHG34	38		IHG46	151
	IHG36	192		IHG48	119
	IHG37	200		IHG49	142
	IHG38	200		IHG50	141
	IHG39	200		IHG51	146
	IHG40	200		IHG52	134
	IHG41	200		IHG53	145
	IHG42	200		IHG54	160
	IHG43	200		IHG55	150
	IHG44	168		IHG56	80
	IHG45	138		IHG57	33
	IHG46	141		IHG58	131
	IHG48	168		IHG59	121
	IHG49	153		IHG60	51
	IHG50	149		IHG61	106
	IHG51	162		IHG62	106
	IHG52	157		IHG63	48
	IHG53	162		IHG64	53
	IHG54	8		IHG65	9
		3,410		IHG66	41
				IHG67	18
				IHG68	19
				IHG69	14
				IHG70	26
				IHG71	15
					2,870

Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Week of 9/12/2016 to 9/16/2016			Week of 9/19/2016 to 9/23/2016		
	Assignment	Count		Assignment	Count
	IHG54	100		IHG56	41
	IHG55	105		IHG57	71
	IHG56	200		IHG60	63
	IHG57	200		IHG63	48
	IHG58	185		IHG64	35
	IHG59	168		IHG65	93
	IHG60	200		IHG66	43
	IHG61	174		IHG67	86
	IHG62	162		IHG68	47
	IHG63	200		IHG69	41
	IHG64	200		IHG70	69
	IHG65	200		IHG71	75
	IHG66	200		IHG72	200
	IHG67	200		IHG73	200
	IHG68	200		IHG74	200
	IHG69	200		IHG75	200
	IHG70	200		IHG76	200
	IHG71	200		IHG77	200
	IHG72	100		IHG79	159
	IHG73	95		IHG80	129
	IHG74	15		IHG81	137
	IHG75	32		IHG82	152
	IHG76	26		IHG83	165
	IHG77	38		IHG84	107
		3,600		IHG85	157
				IHG86	114
				IHG87	153
				IHG88	159
				IHG89	131
				IHG90	125
					3,600

Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Week of 9/26/2016 to 9/30/2016			Week of 10/03/2016 to 10/07/2016		
	Assignment	Count		Assignment	Count
	IHG72	4		IHG81	5
	IHG73	1		IHG91	104
	IHG74	87		IHG92	71
	IHG75	72		IHG93	178
	IHG76	73		IHG94	182
	IHG77	49		IHG95	175
	IHG79	114		IHG96	35
	IHG80	159		IHG97	185
	IHG81	200		IHG98	200
	IHG82	132		IHG99	200
	IHG83	126		IHG100	200
	IHG84	189		IHG101	200
	IHG85	129		IHG102	200
	IHG86	184		IHG103	200
	IHG87	161		IHG104	200
	IHG88	141		IHG105	200
	IHG89	152		IHG106	200
	IHG90	166		IHG107	169
	IHG91	196		IHG108	195
	IHG92	199		IHG109	96
	IHG93	113		IHG110	129
	IHG94	128		ISB01	22
	IHG95	127		ISB02	18
	IHG96	151		ISB03	25
	IHG97	86		ISB04	165
	IHG98	41		ISB05	15
	IHG99	68		ISB06	31
	IHG100	74			3,600
	IHG101	11			
	IHG102	71			
	IHG103	16			
	IHG104	39			
	IHG105	59			
	IHG106	48			
	IHG107	34			
		3,600			

Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Week of 10/10/2016 to 10/14/2016			Week of 10/17/2016 to 10/21/2016		
	Assignment	Count		Assignment	Count
	IHG98	105		IHG109	32
	IHG99	2		ISB01	52
	IHG100	41		ISB02	66
	IHG101	78		ISB03	61
	IHG102	45		ISB05	88
	IHG103	29		ISB06	67
	IHG104	63		ISB07	200
	IHG105	31		ISB08	103
	IHG106	48		ISB09	149
	IHG108	31		ISB10	159
	IHG109	200		ISB11	156
	IHG110	83		ISB12	44
	ISB01	200		ISB13	159
	ISB02	200		ISB14	124
	ISB03	200		ISB15	65
	ISB04	137		ISB16	78
	ISB05	200		ISB17	157
	ISB06	200		ISB18	200
	ISB07	95		ISB19	168
	ISB08	198		ISB20	148
	ISB09	159		ISB31	134
	ISB10	122		ISB32	139
	ISB11	155		ISB33	112
	ISB12	171		ISB34	133
	ISB13	137		ISB35	97
	ISB14	169		ISB36	51
	ISB15	152		ISB37	41
	ISB16	169		ISB38	44
	ISB17	117		ISB39	156
	ISB18	63		ISB40	41
		3,600		ISB41	76
				ISB42	135
				ISB43	122
				ISB44	43
					3,600

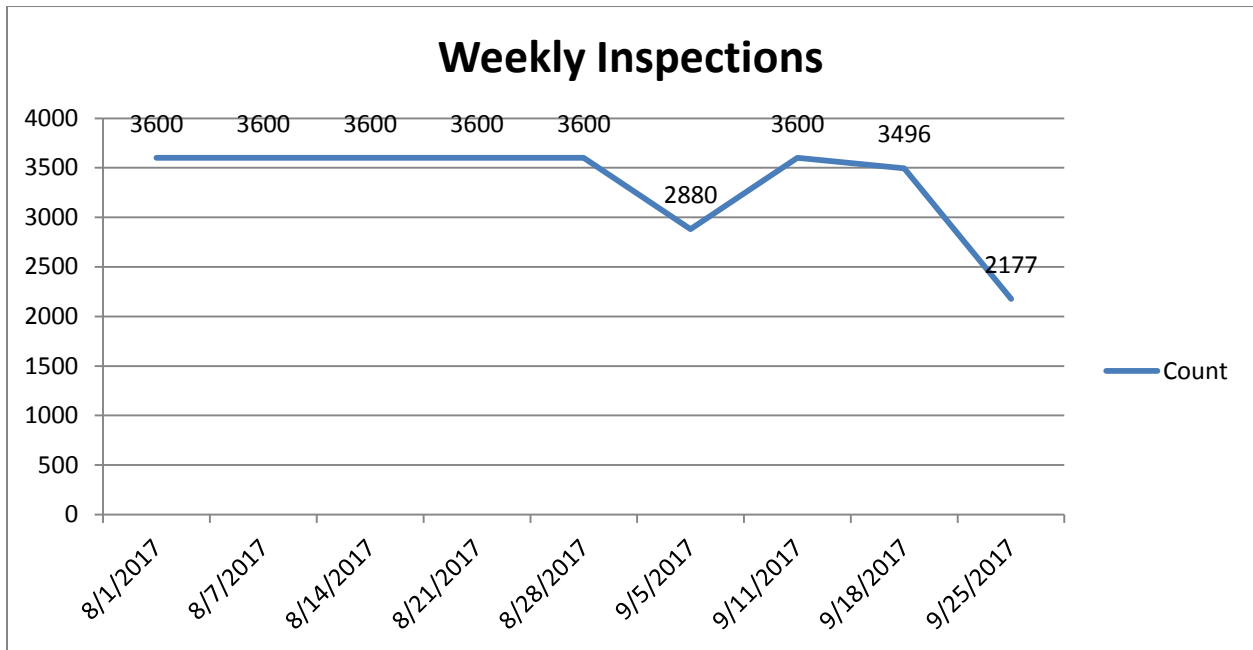
Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

Week of 10/24/2016 to 10/28/2016			Week of 10/31/2016 to 10/31/2016		
	Assignment	Count		Assignment	Count
	ISB18	44		ISB35	7
	ISB19	126		ISB36	57
	ISB20	137		ISB37	53
	ISB31	155		ISB38	69
	ISB32	155		ISB40	69
	ISB33	171		ISB41	20
	ISB34	188		ISB44	54
	ISB35	200			329
	ISB36	200			
	ISB37	200			
	ISB38	200			
	ISB39	157			
	ISB40	200			
	ISB41	200			
	ISB42	179			
	ISB43	181			
	ISB44	200			
		2,893			

**CAMERON APPRAISAL DISTRICT 2018 RE-APPRAISAL
PLAN PROPOSED INSPECTION TIMELINE REPORT**

Cameron Appraisal District 2018 Re-Appraisal Plan Proposed Inspections Timeline

Total Count: 30,153



Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 8/1/2017 to 8/4/2017			Week of 8/7/2017 to 8/11/2017		
	Assignment	Count		Assignment	Count
	ISB45	200		ISB54	91
	ISB46	200		ISB55	11
	ISB47	200		ISB56	113
	ISB48	200		ISB57	81
	ISB49	200		ISB58	64
	ISB50	200		ISB59	96
	ISB51	200		ISB60	98
	ISB52	200		ISB61	114
	ISB53	200		ISB62	103
	ISB54	200		ISB63	83
	ISB55	200		ISB64	103
	ISB56	200		ISB65	99
	ISB57	200		ILO01	87
	ISB58	200		ILO02	101
	ISB59	200		ILO03	123
	ISB60	200		ILO04	99
	ISB61	200		ILO05	133
	ISB62	200		ILO06	104
	ISB45	117		ILO07	109
	ISB46	97		ILO08	189
	ISB47	101		ILO09	87
	ISB48	113		ILO10	119
	ISB49	99		ILO11	136
	ISB50	77		ILO12	104
	ISB51	101		ILO13	102
	ISB52	67		ILO14	86
	ISB53	96		ILO15	97
		4,468			2,732

Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 8/14/2017 to 8/18/2017			Week of 8/21/2017 to 8/25/2017		
	Assignment	Count		Assignment	Count
	ISB63	200		ISB63	22
	ISB64	200		ISB64	13
	ISB65	147		ILO01	20
	ILO01	200		ILO09	3
	ILO02	178		ILO12	1
	ILO03	138		ILO16	200
	ILO04	172		ILO17	200
	ILO05	143		ILO18	200
	ILO06	156		ILO19	200
	ILO07	198		ILO20	200
	ILO08	120		ILO21	200
	ILO09	200		ILO22	200
	ILO10	179		ILO23	181
	ILO11	168		ILO24	200
	ILO12	200		ILO25	200
	ILO13	134		ILO26	200
	ILO14	146		ILO27	200
	ILO15	195		ILO28	200
	ILO16	53		ILO29	178
	ILO17	22		ILO30	187
	ILO18	62		ILO31	180
	ILO19	28		ILO32	197
	ILO20	57		ILO33	199
	ILO21	44		ILO34	19
	ILO22	2			3,600
	ILO23	80			
	ILO24	21			
	ILO25	32			
	ILO26	66			
	ILO27	54			
	ILO28	5			
		3,600			

Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 8/28/2017 to 9/1/2017			Week of 9/5/2017 to 9/8/2017		
	Assignment	Count		Assignment	Count
	ILO16	40		ILO34	79
	ILO17	48		ILO35	138
	ILO18	21		ILO36	141
	ILO19	84		ILO37	103
	ILO20	54		ILO38	160
	ILO21	52		ILO39	136
	ILO22	105		ILO40	133
	ILO24	85		ILO41	160
	ILO25	36		ILO42	88
	ILO26	9		ILO43	138
	ILO27	35		ILO44	106
	ILO28	111		ILO45	103
	ILO29	133		ILO46	160
	ILO30	115		ILO47	160
	ILO31	107		ILO48	160
	ILO32	111		ILO49	160
	ILO33	67		ILO50	160
	ILO34	200		ILO51	160
	ILO35	160		ILO58	81
	ILO36	152		ILO59	22
	ILO37	179		ILO60	19
	ILO38	116		ILO61	57
	ILO39	146		ILO64	24
	ILO40	148		ILO66	27
	ILO41	95		ILO67	72
	ILO42	115		ILO70	22
	ILO43	164		ILO71	54
	ILO44	191		ILO72	57
	ILO45	165			2,880
	ILO46	89			
	ILO47	67			
	ILO48	85			
	ILO49	93			
	ILO50	89			
	ILO51	133			
		3,600			

Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 9/11/2017 to 9/15/2017			Week of 9/18/2017 to 9/22/2017		
	Assignment	Count		Assignment	Count
	ILO38	13		ILO59	74
	ILO41	52		ILO64	16
	ILO46	49		ILO70	27
	ILO47	73		ILO72	128
	ILO48	53		ILO73	145
	ILO49	57		ILO74	62
	ILO50	23		ILO75	60
	ILO51	8		ILO76	89
	ILO58	74		ILO77	43
	ILO59	200		ILO78	157
	ILO60	127		ILO79	101
	ILO61	134		ILO80	70
	ILO64	200		ILO81	163
	ILO66	131		ILO82	200
	ILO67	94		ILO83	200
	ILO70	200		ILO84	200
	ILO71	173		ILO85	194
	ILO72	200		ILO86	200
	ILO73	187		ILO87	126
	ILO74	148		ILO88	184
	ILO75	151		ILO89	173
	ILO76	127		ILO90	72
	ILO77	147		ILO91	55
	ILO78	143		ILO92	138
	ILO79	177		ILO93	140
	ILO80	192		ILO94	111
	ILO81	126		ILO95	157
	ILO82	73		ILO96	43
	ILO83	66		ILO54	71
	ILO84	69		ILO68	54
	ILO85	106		ILO69	37
	ILO86	27		ILO63	6
		3,600			3,496

Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 9/25/2017 to 9/29/2017		
	Assignment	Count
	ILO82	31
	ILO83	35
	ILO84	47
	ILO86	96
	ILO87	185
	ILO88	78
	ILO89	131
	ILO90	264
	ILO91	248
	ILO92	171
	ILO93	142
	ILO94	195
	ILO95	134
	ILO96	236
	ILO69	18
	ILO63	47
	ILO52	29
	ILO53	28
	ILO55	20
	ILO56	11
	ILO57	12
	ILO62	13
	ILO65	6
		2,177

**CAMERON APPRAISAL DISTRICT 2017 RE-APPRAISAL
PLAN BY NUMBER OF PARCELS AND STATE CODE**

**CAMERON APPRAISAL DISTRICT 2017 RE-APPRAISAL PLAN
NUMBER OF PARCELS BY STATE CODE**

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	30,310
B	MULTIFAMILY RESIDENCE	844
C1	VACANT LOTS AND LAND TRACTS	6,774
D1	QUALIFIED OPEN-SPACE LAND	3,198
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	18
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	1,953
F1	COMMERCIAL REAL PROPERTY	2,476
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	67
J1	WATER SYSTEMS	1
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	11
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	10
J5	RAILROAD	25
J8	OTHER TYPE OF UTILITY	1
Total		45,688

**CAMERON APPRAISAL DISTRICT 2018 RE-APPRAISAL
PLAN BY NUMBER OF PARCELS AND STATE CODE**

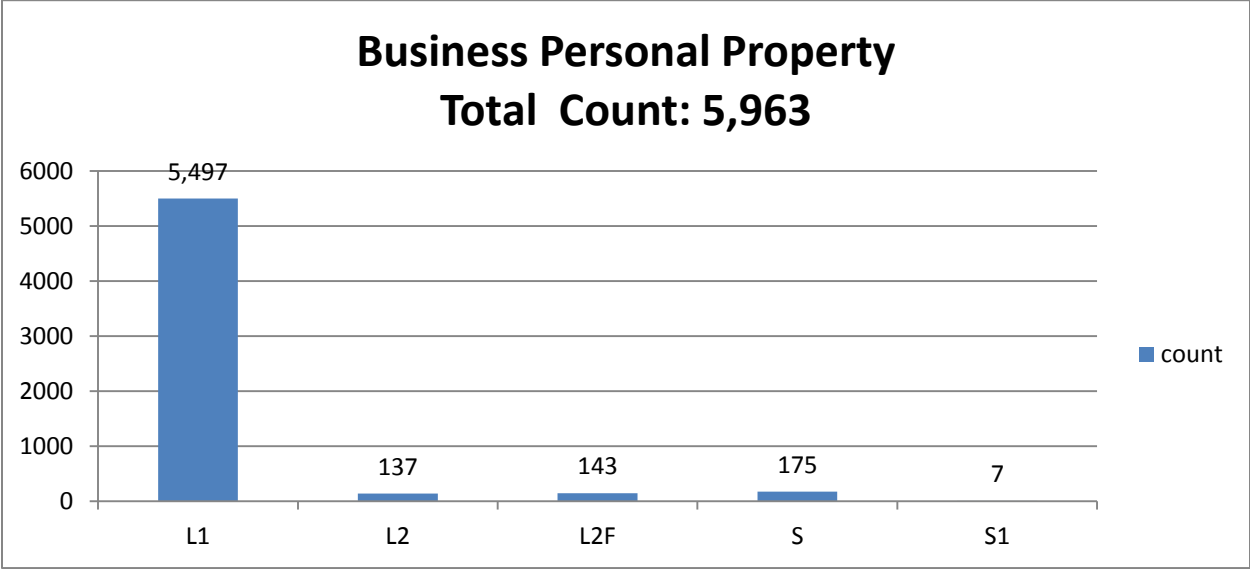
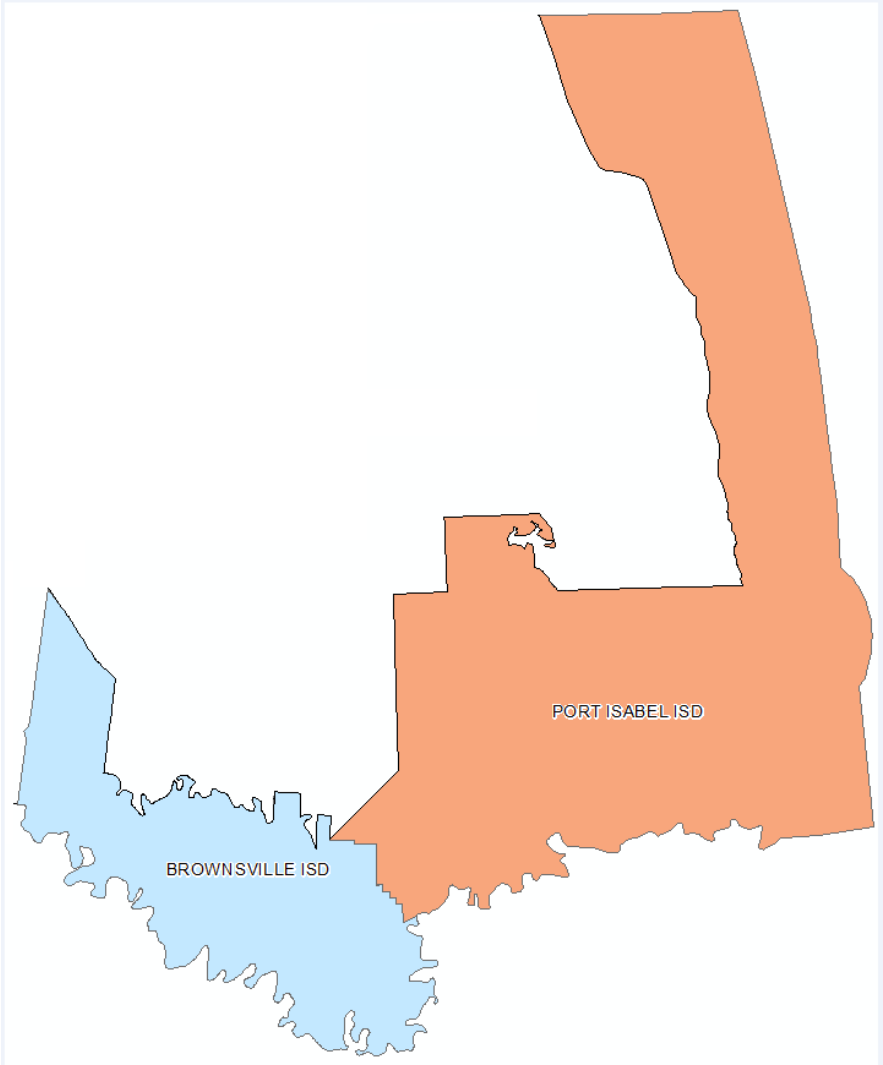
**CAMERON APPRAISAL DISTRICT 2018 RE-APPRAISAL PLAN
NUMBER OF PARCELS BY STATE CODE**

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	16,612
B	MULTIFAMILY RESIDENCE	287
C1	VACANT LOTS AND LAND TRACTS	8,737
D1	QUALIFIED OPEN-SPACE LAND	2,098
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	9
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	1,637
F1	COMMERCIAL REAL PROPERTY	748
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	15
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	3
J5	RAILROAD	5
Total		30,153

PERSONAL PROPERTY

Cameron Appraisal District 2017 Re-Appraisal Plan
Business Personal Property

Cameron Appraisal District 2017 Re-Appraisal Plan Business Personal Property



Cameron appraisal district – 2017 Re-appraisal plan
Business Personal Property Account listing
Brownsville I.S.D.

213779	213783	213794	213805	213809	213813	213821	213823	213825	213826
213827	213873	213882	213896	213904	213908	213910	213914	213915	213917
213922	213924	213925	213926	213927	213932	213933	213963	213967	213981
213997	213998	214001	214003	214008	214011	214023	214036	214038	214055
214056	214059	214064	214065	214068	214073	214078	214100	214106	214108
214109	214138	214139	214141	214155	214156	214162	214171	214172	214177
214178	214190	214195	214211	214213	214214	214216	214217	214219	214225
214229	214234	214246	214257	214269	214270	214272	214274	214280	214284
214313	214318	214321	214324	214335	214339	214372	214379	214384	214390
214395	214405	214408	214409	214411	214412	214414	214415	214416	214417
214418	214452	214453	214466	214468	214477	214478	214487	214494	214497
214507	214526	214537	214543	214544	214552	214555	214560	214566	214579
214583	214584	214589	214617	214618	214621	214637	214638	214645	214649
214651	214672	214674	214680	214682	214707	214711	214713	214717	214720
214724	214726	214738	214739	214772	214779	214802	214810	214811	214816
214820	214821	214834	214839	214840	214851	214862	214863	214881	214886
214888	214891	214894	214899	214901	214902	214903	214905	214906	214907
214908	214909	214911	214914	214916	214917	214918	214920	214921	214923
214925	214927	214930	214931	214933	214936	214941	214942	214943	214947
214952	214956	214959	214960	214962	214965	214966	214967	214970	214989
215010	215011	215013	215022	215023	215024	215025	215026	215027	215028
215029	215038	215039	215049	215050	215051	215058	215065	215070	215073
215074	215090	215095	215116	215124	215136	215144	215148	215152	215184
215190	215194	215195	215198	215203	215220	215222	215225	215226	215230
215235	215236	215237	215238	215242	215243	215255	215257	215279	215281
215291	215292	215295	215297	215300	215302	215309	215310	215315	215322
215330	215368	215375	215377	215378	215382	215387	215392	215418	215420
215426	215427	215440	215442	215451	215455	215456	215481	215493	215502
215505	215509	215513	215525	215527	215529	215532	215534	215535	215536
215542	215543	215544	215545	215551	215553	215556	215557	215558	215560
215561	215564	215572	215574	215575	215576	215580	215581	215583	215590
215600	215603	215604	215605	215611	215619	215620	215621	215648	215650
215663	215673	215674	215677	215695	215697	215704	215710	215728	215730
215738	215753	215765	215771	215772	215776	215779	215781	215782	215795
215797	215800	215803	215807	215843	215847	215849	215858	215874	215883
215891	215892	215895	215910	215914	215929	215930	215931	215938	215941
215945	215970	215975	215979	215982	216017	216030	216031	216032	216034
216039	216076	216091	216092	216094	216096	216106	216110	216113	216117
216120	216121	216152	216165	216166	216190	216194	216197	216201	216205
216214	216216	216230	216234	216246	216254	216256	216262	216264	216265
216284	216292	216294	216300	216301	216302	216307	216311	216313	216318
216319	216320	216326	216334	216336	216343	216344	216350	216368	216376

216380	216385	216390	216414	216416	216448	216483	216499	216505	216506
216507	216524	216525	216526	216546	216551	216561	216563	216564	216565
216567	216570	216584	216586	216588	216600	216601	216613	216614	216642
216648	216653	216657	216661	216670	216671	216680	216682	216686	216689
216708	216718	216719	216726	216727	216733	216734	216737	216739	216740
216742	216749	216750	216759	216761	216768	216770	216773	216774	216779
216780	216781	216794	216811	216812	216814	216823	216847	216857	216858
216861	216868	216872	216878	216881	216892	216895	216899	216900	216901
216959	216962	216974	217006	217012	217017	217019	217020	217022	217024
217025	217029	217031	217041	217048	217049	217054	217090	217091	217092
217094	217099	217111	217113	217144	217145	217148	217163	217164	217165
217166	217172	217173	217175	217177	217186	217189	217196	217209	217216
217217	217224	217225	217384	217385	217397	217404	217419	217420	217427
217432	217444	217446	217450	217453	217455	217458	217463	217472	217473
217474	217475	217476	217479	217483	217484	217496	217518	217520	217522
217538	217545	217553	217574	217581	217582	217583	217587	217591	217592
217594	217601	217608	217617	217621	217622	217629	217635	217644	217656
217674	217675	217689	217691	217693	217695	217699	217703	217705	217707
217708	217722	217724	217752	217753	217763	217789	217802	217810	217821
217828	217829	217831	217834	217836	217839	217850	217852	217880	217891
217892	217894	217897	217898	217902	217906	217907	217908	217909	217914
217922	217924	217963	217988	218002	218029	218030	218044	218056	218063
218064	218066	218070	218074	218096	218105	218107	218110	218115	218121
218124	218126	218127	218129	218135	218137	218140	218141	218142	218145
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404540	404542	404591	404596	404633	404636	404663	404664	404666	404681
404683	404684	404686	404687	404688	404689	404690	404701	404707	404735
404742	404751	404758	404780	404785	404794	404795	404834	404844	404857

404862	404867	404894	404901	404953	404962	405029	405034	405047	405048
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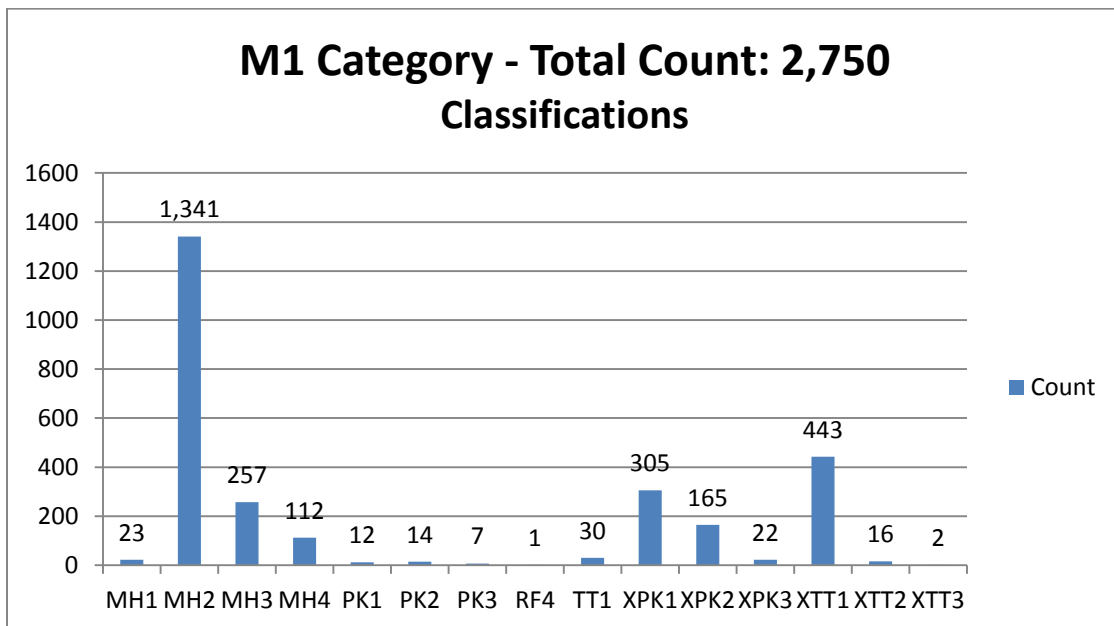
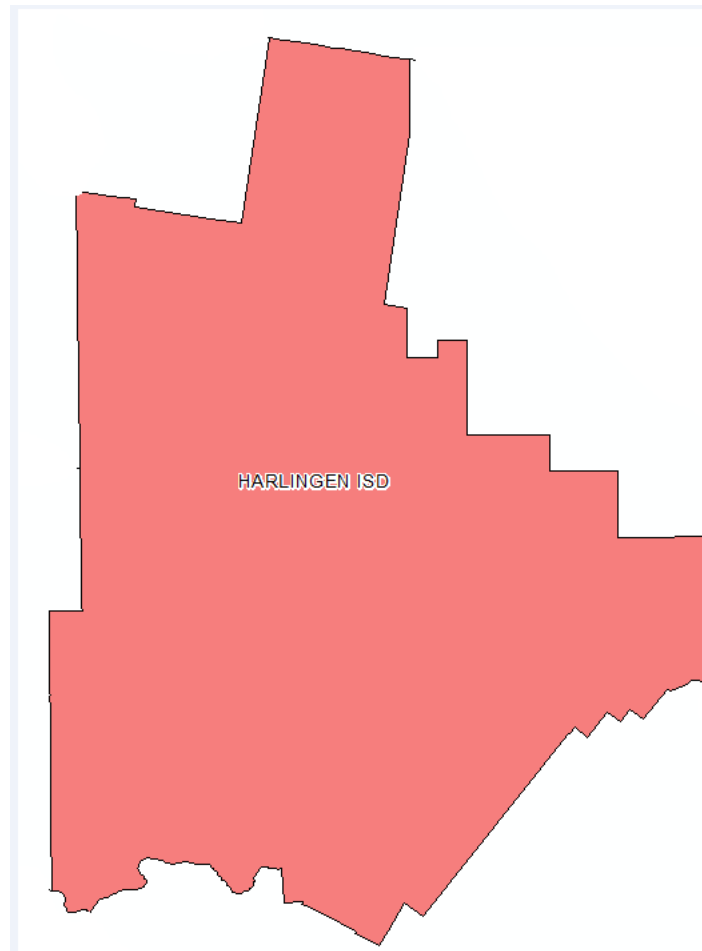
Cameron appraisal district – 2017 Re-appraisal plan
 Business Personal Property Account listing
 Point Isabel I.S.D.

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214600	214605	214606	214608	214620	214628	214733	214765	214769	214805
214859	214984	215036	215037	215080	215096	215119	215188	215189	215208
215209	215277	215340	215484	215552	215582	215593	215594	215595	215596
215597	215599	215613	215679	215687	215708	215720	215750	215809	215864
215902	215943	215956	216013	216081	216085	216095	216131	216304	216317
216674	216721	216854	216869	216877	216888	216927	216928	216948	217082
217105	217237	217386	217421	217487	217532	217551	217618	217628	217640
217673	217698	217896	217903	217905	217971	217978	218085	218125	218152
218162	218193	218203	218207	218208	218211	218212	218215	218218	218220
218280	218363	218391	218454	218505	218636	218697	218747	218748	218750
218757	218767	218780	218826	218875	218952	218957	218977	219029	219092
219143	219194	219275	219326	219368	219371	219372	219373	219374	219382
219441	219530	219544	219635	219674	219701	219724	219829	219831	219836
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220580	220597	220698	220699	220705	220723	220742	220768	220840	220885
220923	220953	220955	220956	220959	221024	221070	221097	221098	221101
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231545	231770	231773	231775	231866	231939	231970	231983	232110	232291
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367758	367856	367885	367940	368042	370328	371436	371478	371479	372740
372885	373332	373333	373335	373365	373367	373369	373371	373372	373378
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395971	396008	396009	396010	396011	396013	396014	396015	396021	396057
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396121	396124	396238	396239	396244	396245	396246	396249	396250	396494
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399278	399329	399356	399369	399633	399635	402562	402563	402564	402566
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403066	403067	403070	403071	403111	403113	403116	403118	403311	403521
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404796	405046	405161	405225						

Cameron Appraisal District 2017 Re-Appraisal Plan
M1 Category

Cameron Appraisal District - 2017- Reappraisal Plan
M1 Category
Harlingen I.S.D.



Cameron appraisal district
2017 re-appraisal plan
Mobile home parks - M1 category

Park Code	Description	Count
MH3010	BIG SKY MHP - HARLINGEN	6
MH3020	CIRCLE 8 MHP - HARLINGEN	8
MH3030	CAREFREE VALLEY RST - HARLINGEN	89
MH3035	COUNTRY ROSE MHP - HARLINGEN	20
MH3040	DIXIELAND MANOR MHP - HARLINGEN	95
MH3045	EAST GATE MHP - HARLINGEN	168
MH3050	EL SUR TRAILER PARK - HARLINGEN	12
MH3055	EMERALD GROVE TR PK - HARLINGEN	120
MH3060	FAIR PARK MHP - HARLINGEN	49
MH3062	FIG TREE RV RESORT - HARLINGEN	66
MH3070	LAKEWOOD RV PARK - HARLINGEN	111
MH3075	LA MIRADA MHP - HARLINGEN	79
MH3080	LAZY R MHP - HARLINGEN	55
MH3087	OASIS MHP - PRIMERA HARLINGEN	140
MH3090	PALM GARDENS MHP - HARLINGEN	157
MH3100	PARADISE PARK - HARLINGEN	290
MH3105	PARK PLACE MHP - HARLINGEN	310
MH3110	POSADA DEL SOL MHP - HARLINGEN	89
MH3121	ASH GROVE RV PARK - HARLINGEN	3
MH3122	SUNCHASERS MHP - HARLINGEN	17
MH3130	ROSE GARDEN MHP - HARLINGEN	51
MH3135	77 TRAILER PARK - HARLINGEN	7
MH3140	SOUTHERN BREEZE MHP - HARLINGEN	192
MH3145	STARLIT MOBIL HOME ESTATES	9
MH3150	STUART PLACE RV - HARLINGEN	21
MH3155	SUNDANCE RV PARK - HARLINGEN	18
MH3160	SUNNYSIDE MHP - HARLINGEN	3
MH3165	SUNSHINE RV RESORT - HARLINGEN	396
MH3170	TROPIC WINDS MHP&RV - HARLINGEN	121
MH3175	VILLAGE WEST MHP - HARLINGEN	4
MH3180	WHEELING MHP - HARLINGEN	42
MH3190	WINDMILL MHP - HARLINGEN	2
		2,750

Cameron appraisal district - 2017 re-appraisal plan
M1 Category Account Listing
Harlingen I.S.D.

10158	10248	10306	10335	10363	10385	10463	10655	11010	11031
11061	11214	11235	11243	11492	11497	11533	11618	11710	11730
11830	11867	12105	13594	16244	16249	16366	16367	16444	16446
16447	16448	16450	16451	16452	16523	16587	16651	16829	16870
16914	16944	17059	17257	17623	18078	18102	18103	18107	18145
18166	18168	18170	18178	18183	18200	18202	18206	18209	18212
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18382	18402	18417	18421	18424	18426	18428	18430	18431	18438
18443	18451	18457	18460	18475	18481	18492	18499	18502	18505
18507	18518	18525	18527	18540	18595	18602	18606	18616	18623
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18690	18692	18693	18698	18712	18719	18724	18729	18733	18750
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19167	19176	19189	19191	19193	19197	19208	19209	19211	19221
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19344	19347	19350	19356	19374	19377	19391	19393	19401	19421
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19968	19981	19988	19997	20006	20025	20032	20039	20050	20057
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20269	20279	20297	20301	20314	20315	20317	20320	20323	20329
20335	20338	20339	20345	20346	20347	20354	20359	20361	20362
20366	20367	20368	20370	20377	20382	20384	20391	20398	20401
20405	20414	20416	20419	20429	20434	20435	20439	20445	20459
20460	20463	20469	20478	20485	20486	20491	20492	20496	20502
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20551	20556	20558	20562	20568	20570	20572	20595	20600	20605
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20805	20812	20833	20837	20865	20873	20881	20885	20892	20893
20907	20912	20921	20939	20941	20945	20948	20954	20959	20975
20985	21016	21018	21019	21034	21037	21047	21052	21054	21069
21074	21085	21091	21094	21099	21103	21109	21110	21112	21113
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21194	21204	21211	21213	21218	21219	21230	21234	21235	21237

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22189	22231	22238	22239	22241	22245	22269	22272	22290	22293
22294	22309	22310	22318	22326	22331	22339	22386	22388	22400
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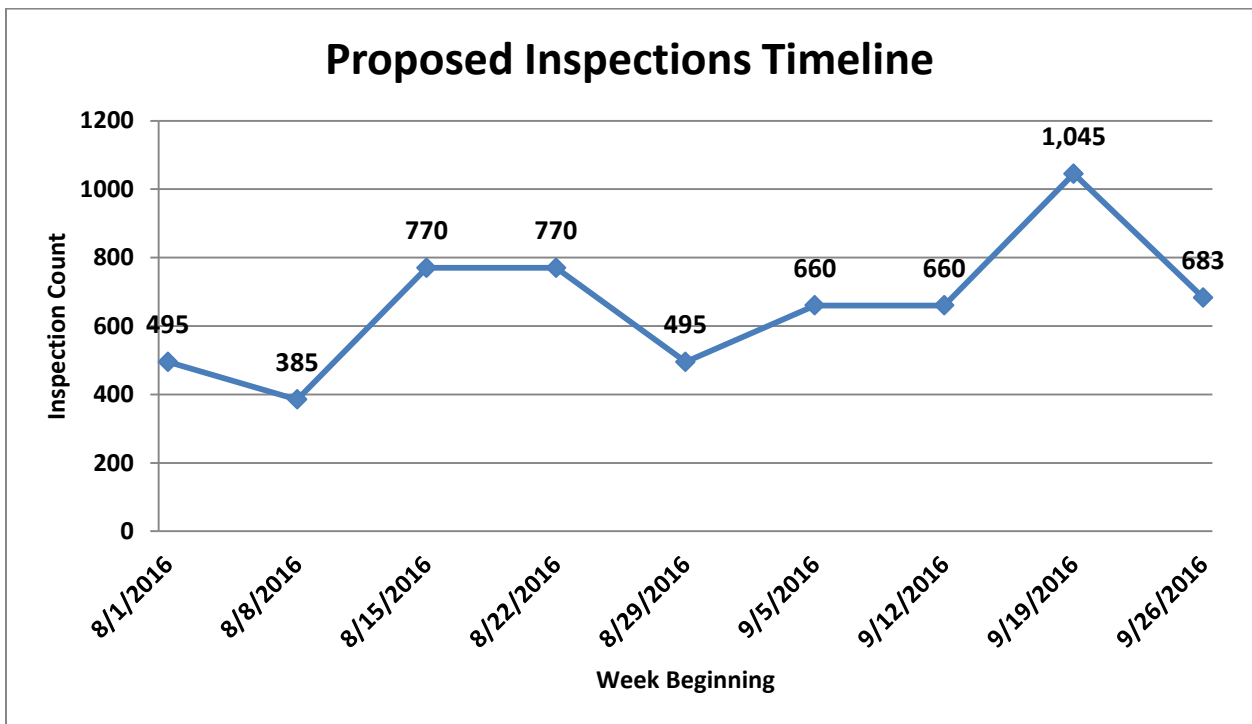
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Cameron Appraisal District 2017 Re-Appraisal Plan
Proposed Inspection Timeline Report
Business Personal Property

CAMERON APPRAISAL DISTRICT
 2017 RE-APPRAISAL PLAN - BUSINESS PERSONAL PROPERTY
 PROPOSED INSPECTIONS TIMELINE

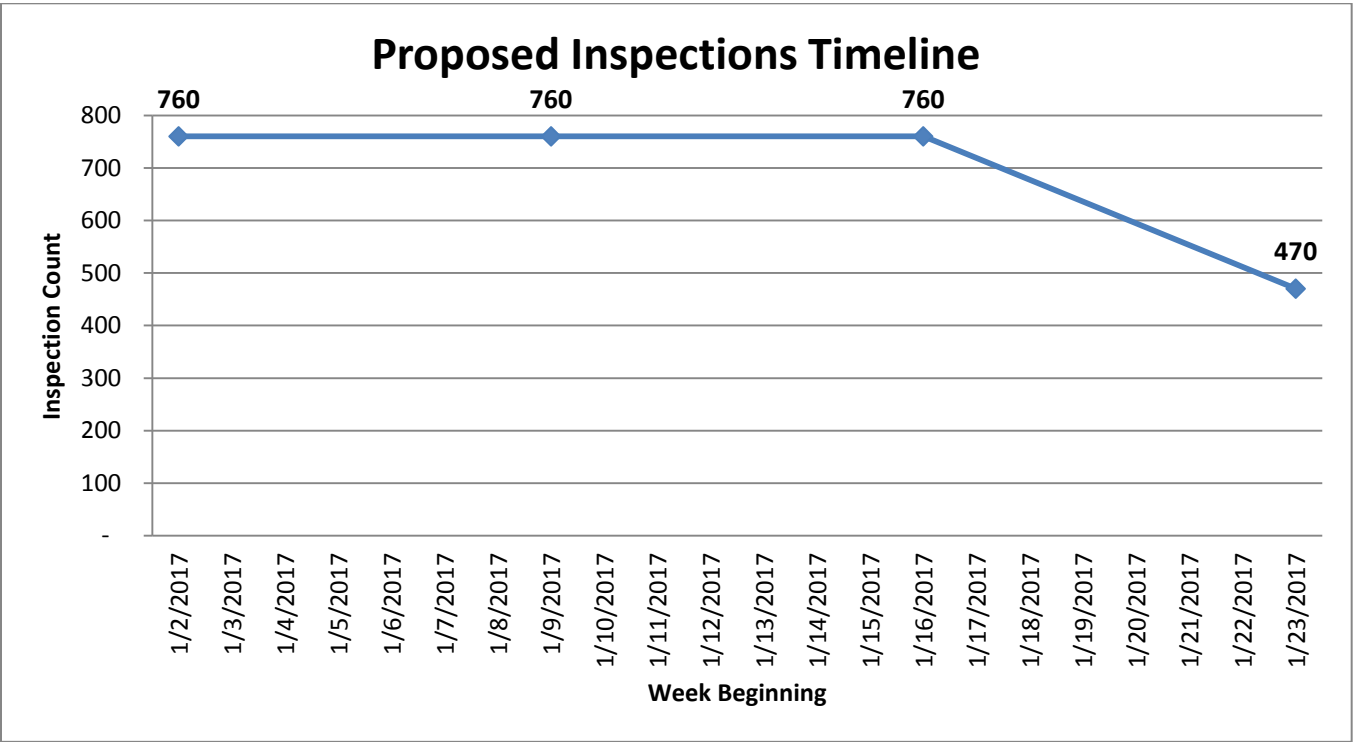
Week from	Week to	Count
8/1/2016	8/5/2016	495
8/8/2016	8/12/2016	385
8/15/2016	8/19/2016	770
8/22/2016	8/26/2016	770
8/29/2016	9/2/2016	495
9/5/2016	9/9/2016	660
9/12/2016	9/16/2016	660
9/19/2016	9/23/2016	1045
9/26/2016	9/30/2016	683
		5,963



Cameron Appraisal District 2017 Re-Appraisal Plan
Proposed Inspection Timeline
Mobile Home Parks - M1 Category

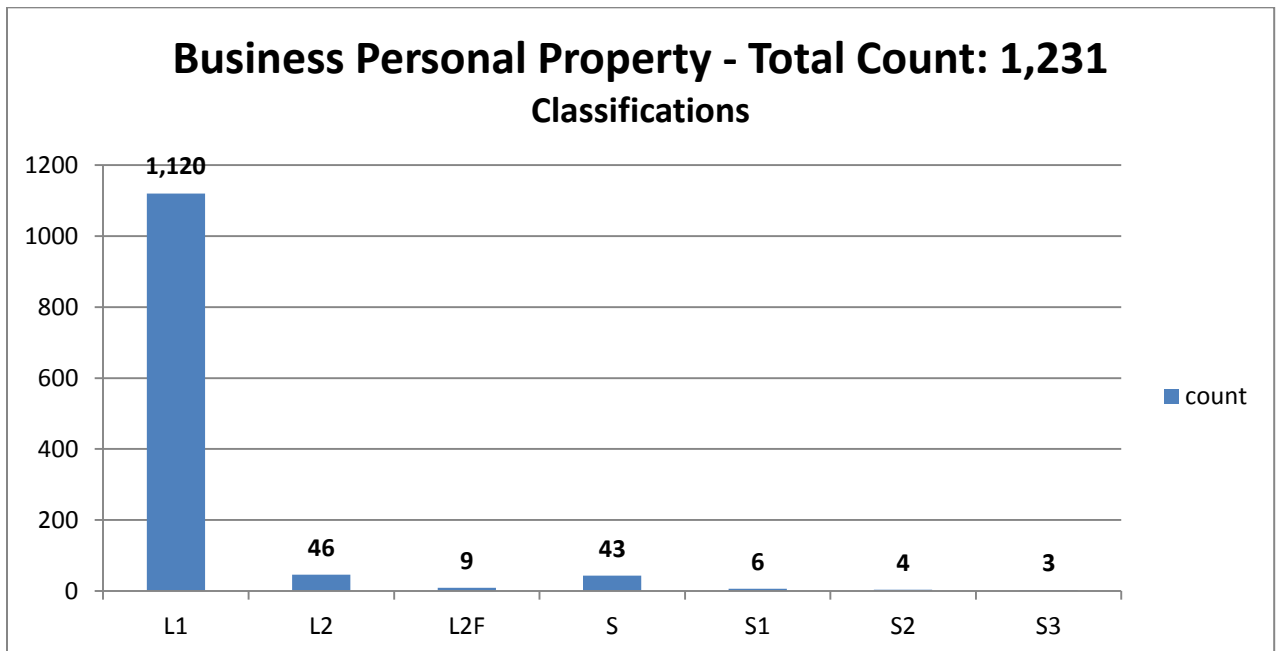
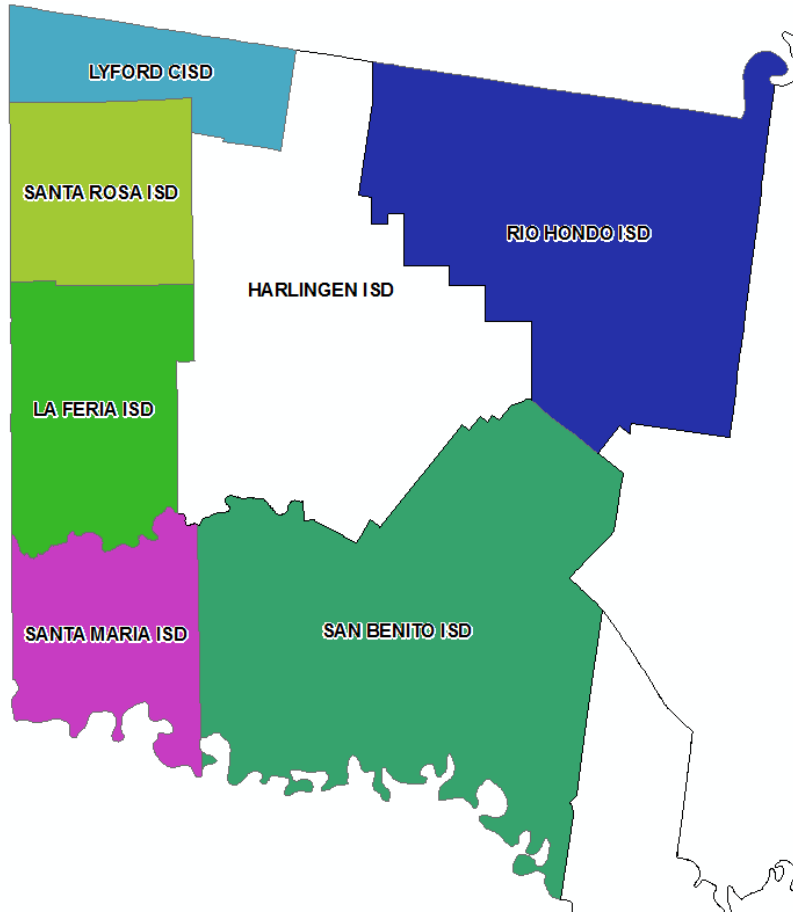
Cameron appraisal district
 2017 Re-appraisal plan – M1 Category
 Proposed inspections timeline

Week from	Week to	Count
1/2/2017	1/7/2017	760
1/9/2017	1/13/2017	760
1/16/2017	1/20/2017	760
1/23/2017	1/27/2017	470
		2,750



Cameron Appraisal District
2018 Re-Appraisal Plan
Business Personal Property

**Cameron Appraisal District - 2018 Re-Appraisal Plan
 Business Personal Property
 La Feria ISD, Lyford, ISD, Rio Hondo ISD, San Benito ISD,
 Santa Maria ISD, Santa Rosa ISD**



CAMERON APPRAISAL DISTRICT - 2018 REAPPRAISAL PLAN
BUSINESS PERSONAL PROPERTY - PROPERTY LISTING

La Feria I.S.D.

213799	213820	214051	214052	214180	214413	214465	214484	214636	214890
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216309	216338	216353	216497	216771	216893	217146	217586	217701	217702
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218737	218738	218760	218770	218844	218852	219077	219178	219330	219331
219360	219446	219537	219681	219702	219764	219840	219855	219997	220110
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405049	405297								

CAMERON APPRAISAL DISTRICT - 2018 REAPPRAISAL PLAN
BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
Lyford I.S.D.

None Available

BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
Rio Hondo I.S.D.

213999	214393	214857	215082	215094	215359	215473	216887	217016	217088
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219808	220175	220179	220528	220586	220957	221031	221032	221033	221034
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382593	382789	384984	385981	387049	387782	388222	390549	391050	391052
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391591	393956	394880	394895	394896	394898	394961	395586	398981	399235
400514	400518	400519	400535	400536	400568	400569	400629	400691	400692
400693	400694	400802	401592	401683	404547	404891	405038		

BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
Santa Maria I.S.D.

218400	219850	245234	245236	355547	363165	375914	386479	399237	400860
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BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
Santa Rosa I.S.D.

215866	218657	220408	220411	220453	223344	231701	232855	232921	244852
244855	365057	382790	385252	385255	385839	385843	388221	390980	390981
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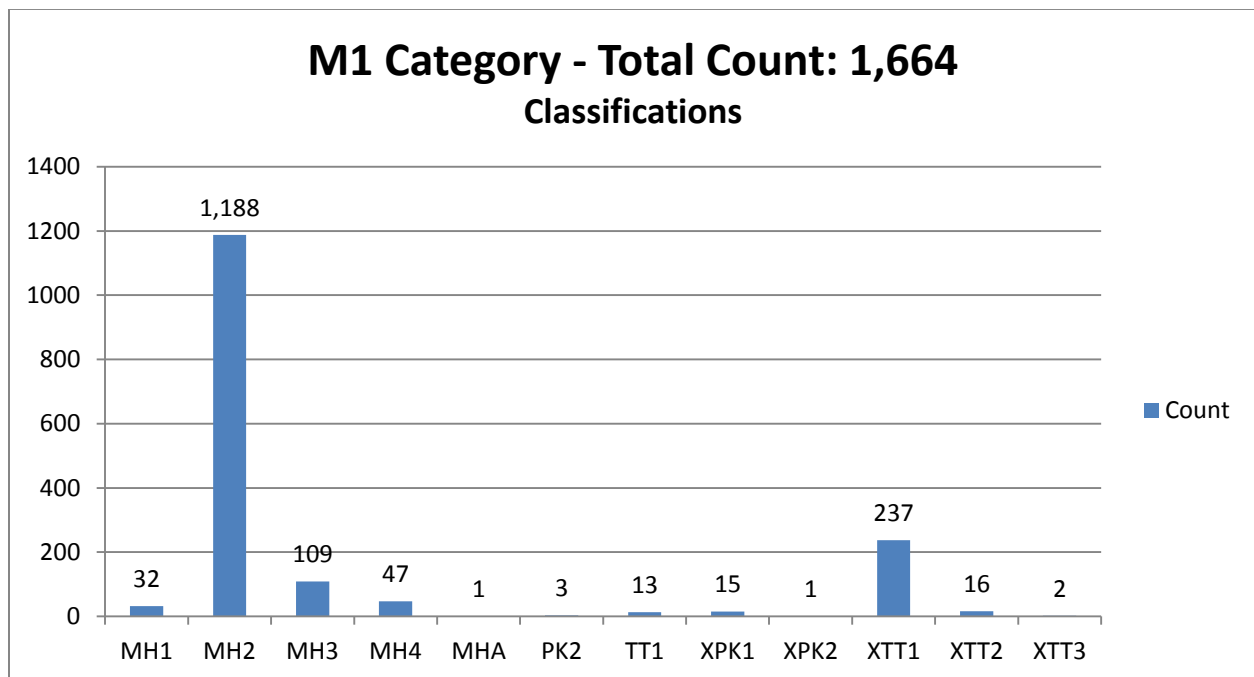
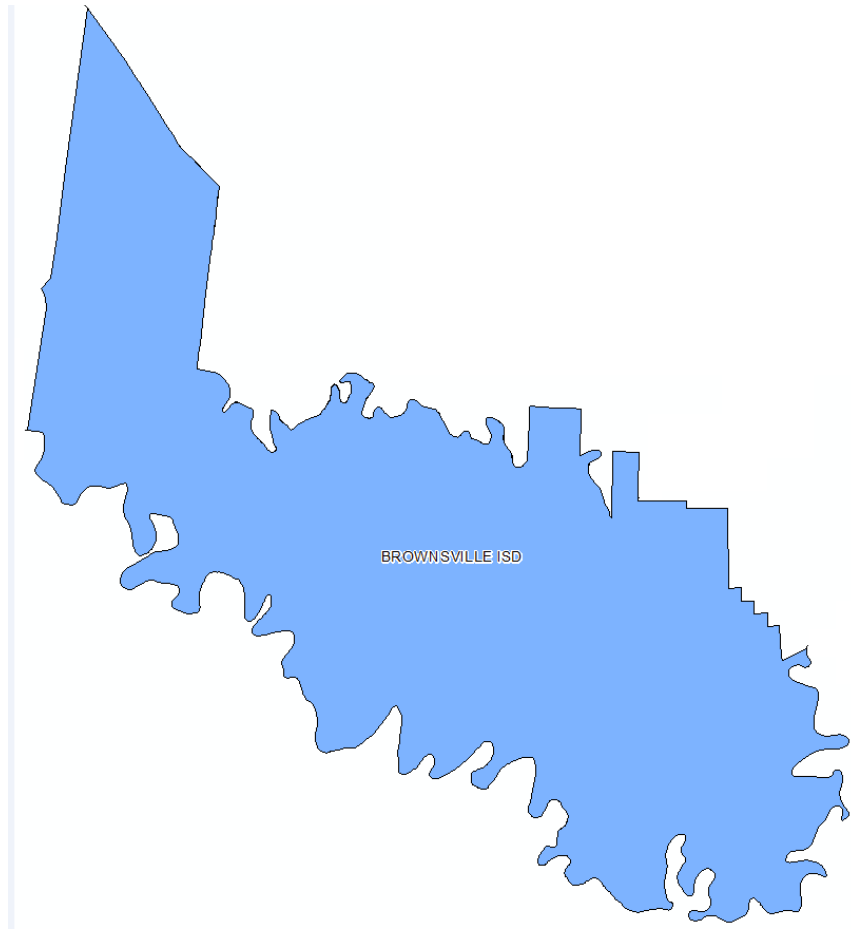
CAMERON APPRAISAL DISTRICT - 2018 REAPPRAISAL PLAN
BUSINESS PERSONAL PROPERTY - PROPERTY LISTING

San Benito I.S.D.

213792	213795	213807	213816	213833	213913	213919	213949	214037	214072
214186	214220	214266	214316	214338	214397	214406	214454	214488	214493
214569	214570	214616	214675	214683	214732	214766	214767	214827	214829
214830	214838	214979	214983	215079	215118	215123	215138	215258	215307
215311	215327	215339	215348	215362	215366	215376	215388	215398	215400
215421	215452	215537	215550	215569	215598	215601	215602	215607	215608
215612	215614	215690	215749	215854	215865	215870	215871	215876	215877
215898	215944	215962	216015	216083	216087	216150	216167	216170	216180
216198	216308	216322	216327	216337	216388	216399	216405	216477	216484
216489	216512	216539	216554	216572	216736	216782	216908	216924	216925
216976	217033	217066	217157	217203	217218	217428	217516	217537	217540
217580	217599	217605	217625	217672	217697	217727	217797	217803	217856
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218409	218506	218523	218566	218614	218631	218656	218684	218718	218743
218772	218775	218786	218814	218870	218879	218881	219053	219068	219094
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219487	219489	219500	219523	219528	219529	219533	219567	219573	219601
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220189	220196	220254	220255	220282	220285	220311	220350	220365	220397
220403	220523	220540	220644	220648	220701	220743	220780	220795	220798
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243208	243213	243315	243374	243380	243387	243397	243442	243488	243800
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354837	354839	355177	355268	355424	355881	356132	356764	357684	358258
358266	358267	358489	359036	361890	362066	362401	362415	362461	362684
362689	363127	363128	363170	363197	363254	363503	363506	363508	363513
363589	363622	363761	363793	363797	364151	365053	365353	365704	367453
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367871	367874	367889	367964	367968	369229	369354	369355	369369	369420
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389233	389486	389488	389490	389492	389595	389702	389705	389707	389921
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403059	403060	404241	404702	404715	404738	404858	404890	405036	

**Cameron Appraisal District - 2018 Re-Appraisal Plan
M1 Category
Brownsville I.S.D.**



CAMERON APPRAISAL DISTRICT
 2018 RE-APPRAISAL PLAN
 MOBILE HOME PARKS
 Brownsville I.S.D.

Park Code	Description	Count
MH1005	AUTUMN ACRES MHP - BROWNSVILLE	88
MH1007	AUSTIN MHP - BROWNSVILLE	11
MH1015	BREEZE LAKE CAMPGRO - BROWNSVILLE	76
MH1020	BROWNSVILLE TR CTS - BROWNSVILLE	41
MH1025	CACTUS CART TR PK - BROWNSVILLE	16
MH1027	MARIEL APT TRL PARK - BROWNSVILLE	9
MH1030	CITRUS GARDEN MHP - BROWNSVILLE	61
MH1045	FOUR SEASONS MHP - BROWNSVILLE	136
MH1050	GORDON'S RV PARK - BROWNSVILLE	15
MH1055	GULF BREEZE MHP - BROWNSVILLE	86
MH1060	GULF TRAILER PARK - BROWNSVILLE	12
MH1065	TEJAS MHP - BROWNSVILLE	110
MH1070	HONEYDALE MHP - BROWNSVILLE	103
MH1080	LEWIS MHP - BROWNSVILLE	15
MH1090	NEUVILLE MHP - BROWNSVILLE	1
MH1100	PALM RESACA MHP - BROWNSVILLE	207
MH1105	PALO BLANCO MHP - BROWNSVILLE	40
MH1120	PAUL'S MHP - BROWNSVILLE	61
MH1135	EPI RAMIREZ MHP - BROWNSVILLE	34
MH1140	RIO MHP - BROWNSVILLE	39
MH1145	ROD & REEL MHP - BROWNSVILLE	18
MH1150	ROYAL POINCIANA MHP - BROWNSVILLE	129
MH1155	SABAL PALMS MHP - BROWNSVILLE	37
MH1165	SIESTA MHP - BROWNSVILLE	77
MH1167	STAGECOACH MHP - BROWNSVILLE	12
MH1170	STAR DUST MHP - BROWNSVILLE	20
MH1175	TRAILER VILLAGE - BROWNSVILLE	110
MH1185	WHISPERING PALMS - BROWNSVILLE	27
MH1190	BLANCO MHP - BROWNSVILLE	73
		1,664

CAMERON APPRAISAL DISTRICT - 2018 RE-APPRAISAL PLAN
MI CATEGORY ACCOUNT LISTING
BROWNSVILLE I.S.D.

10105	10207	10229	10365	10479	10489	10551	10640	10719	10813
10838	10858	10891	10948	10967	11023	11115	11124	11206	11220
11229	11250	11360	11519	11609	11620	11659	11660	11791	11946
11949	11955	11964	11968	11974	11975	11980	11985	11991	12006
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12086	12093	12095	12099	12101	12128	12130	12154	12161	12169
12174	12191	12208	12214	12218	12225	12231	12234	12241	12250
12270	12274	12287	12295	12322	12326	12338	12354	12355	12393
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12511	12519	12521	12551	12555	12571	12580	12581	12596	12613
12626	12640	12649	12652	12654	12676	12691	12736	12743	12744
12749	12752	12753	12754	12755	12760	12769	12771	12777	12782
12785	12794	12807	12815	12820	12822	12827	12829	12834	12835
12875	12876	12879	12899	12904	12906	12912	12913	12917	12918
12927	12932	12937	12950	12964	12968	12983	13010	13018	13025
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13245	13252	13269	13273	13284	13288	13302	13318	13328	13337
13341	13342	13364	13371	13373	13384	13386	13387	13392	13393
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13931	13944	13946	13948	13950	13955	13959	13962	13967	13973
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14020	14023	14024	14025	14032	14035	14036	14038	14040	14042
14044	14047	14053	14061	14064	14065	14071	14073	14075	14077
14082	14089	14091	14095	14103	14107	14114	14121	14126	14127
14129	14131	14132	14136	14140	14141	14144	14146	14150	14166
14169	14198	14199	14202	14204	14205	14214	14216	14220	14221
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14983	14986	15050	15067	15071	15074	15077	15085	15086	15089
15105	15108	15122	15127	15137	15146	15159	15161	15163	15164
15184	15193	15209	15213	15219	15236	15240	15282	15283	15285
15290	15315	15323	15387	15426	15435	15471	15494	15503	15545
15548	15552	15560	15567	15574	15584	15632	15645	15672	15679
15698	15700	15705	15720	15724	15757	15776	15797	15804	15824
15827	15862	15874	15929	16058	16111	16112	16153	16158	16382
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235349	235381	235397	235399	235514	235522	235524	235542	235544	235553
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235737	235744	235776	235781	235814	235848	235866	235877	236149	236150
236151	236164	236170	236176	236327	236332	236338	236340	236342	236389
236392	236393	236394	236395	236396	236402	236404	236406	236409	236411
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364856	364859	364860	364861	364863	364870	364890	364893	364894	364895
364897	364898	364927	364929	364930	365284	365287	365289	365290	365402
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375240	375246	375253	375254	375257	375260	375279	375289	375296	375299
375308	375314	375349	375350	375356	375359	375363	375366	375369	375371
375372	375373	375374	375401	375402	375403	375404	375406	375409	375412
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377886	377993	377995	377996	377997	378003	378005	378010	378011	378012
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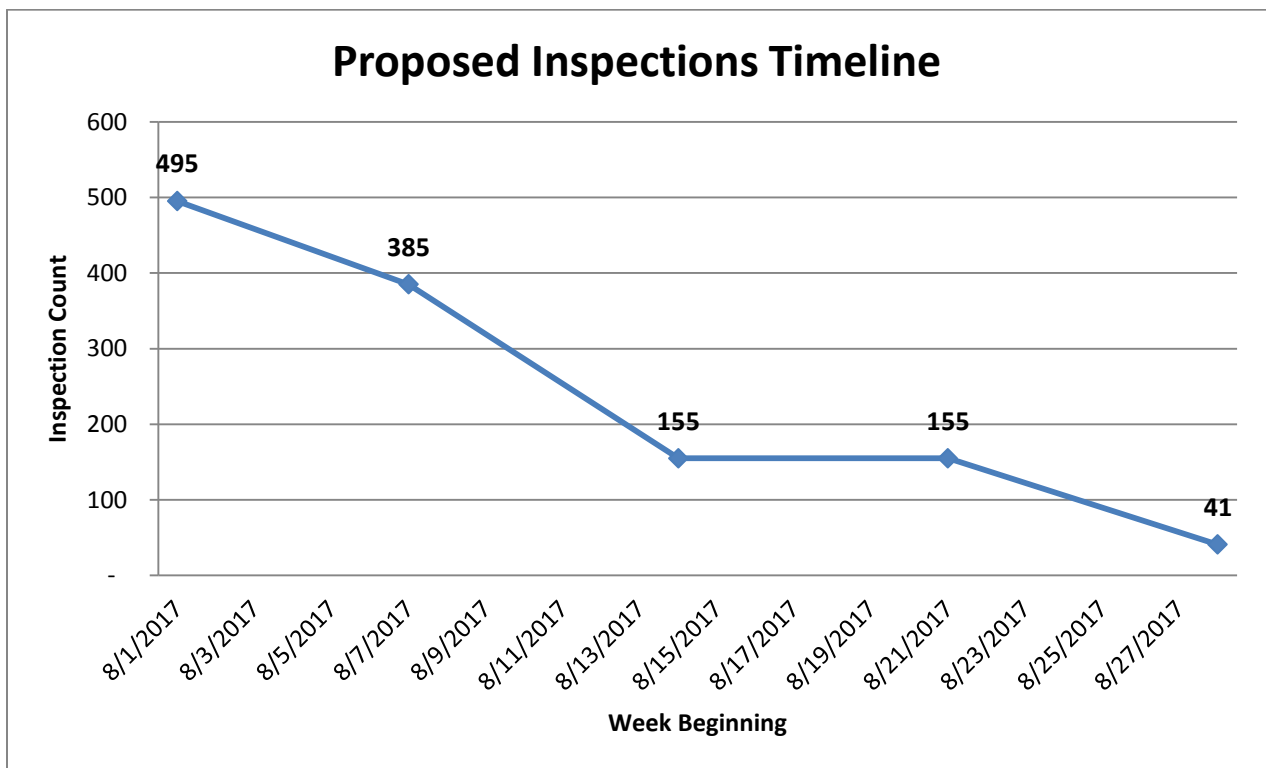
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378197	378198	378261	378263	378267	378269	378271	378272	378273	378274
378277	378278	378280	380449	380820	380932	380936	380937	380941	381006
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381622	381658	381666	381672	381696	381707	381710	381779	381782	381794
381867	384399	386974	386975	386977	386978	386979	386982	386983	387004
387005	387008	387021	387023	387029	387030	387047	387050	387051	387053
387056	387086	387087	387088	387089	387091	387095	387097	387102	387104
387108	387118	387119	387121	387123	387125	387126	387128	387130	387163
387164	387165	387166	387167	387168	387169	387171	387172	387176	387178
387179	387191	387193	387194	387197	387200	387211	387212	387213	387214
387216	387217	387218	387219	387221	387222	387223	387224	387226	387227
387248	387249	387250	387255	387259	387265	387268	387269	387270	387272
387273	387285	387290	387292	387299	387301	387303	387304	387305	387309
387311	387312	387313	387314	387315	387333	387339	387364	387369	387372
387383	387385	387386	387390	387395	387396	387398	387399	387400	387401
387402	387403	387405	387406	387408	387410	387415	387417	387424	387425
387426	387438	387442	387453	387469	387470	387471	387477	387494	387500
387502	387521	387526	387529	387533	387537	387540	388305	392013	392017
392029	392030	392035	392049	392053	392058	392079	392083	392085	392086
392094	392101	392106	392109	392112	392115	392116	392117	392120	392126
392147	392183	392188	392189	392201	392202	392204	392207	392208	392235
392236	392237	392238	392255	392259	392260	392264	392265	392279	392288
392289	392291	392293	392295	392309	392310	392315	392316	392330	392335
392336	392338	392347	392364	392365	392367	392368	392377	392382	392383
392384	392386	392390	392391	392392	392393	392394	392398	392400	392405
392406	392412	392418	392431	392432	392438	392439	392440	392446	392448
392449	392450	392451	392452	392453	392459	392465	392466	392467	392468
392470	392471	392479	392484	392486	392487	392488	392490	392491	392493
392494	392498	392505	392506	392507	392508	392510	392511	392512	392513
392516	392521	392525	392544	392545	392548	392549	392550	392565	392569
392575	392631	392640	392643	392645	392651	392652	392654	392655	392656
392660	392661	392665	392668	392687	392705	392732	392733	392738	392747
392756	392765	392860	392861	392862	392865	392866	392867	392869	392871
392872	392873	392875	392940	392967	392982	392985	392987	392988	392988
398158	398161	398163	398164	398165	398168	398187	398190	398236	398239
398242	398245	398246	398247	398248	398249	398250	398252	398254	398258
398264	398266	398268	398280	398282	398283	398286	398289	398293	398299
398304	398305	398308	398310	398313	398316	398322	398326	398328	398332
398340	398342	398345	398348	398350	398379	398389	398395	398410	398421
398434	398444	398448	398450	398465	398480	398483	398485	398486	398489
398492	398493	398497	398501	398506	398507	398509	398511	398516	398517

398525	398529	398532	398540	398544	398545	398547	398548	398551	398571
398574	398575	398576	398579	398581	398583	398584	398587	398588	398590
398592	398596	398600	398602	398604	398605	398606	398607	398609	398610
398611	398613	398615	398618	398619	398621	398622	398624	398628	398630
398631	398632	398633	398634	398635	398636	398637	398638	398639	398640
398641	398642	398643	398644	398645	398646	398648	398649	398650	398651
398653	398655	398656	398657	398658	398659	398660	398661	398662	398663
398664	398665	398666	398667	398668	398669	398670	398671	398672	398674
398675	398676	398677	398678	398679	398680	398681	398682	398683	398685
398713	398714	398716	398719	398723	398724	398726	398729	398731	398733
398734	398735	400189	400400	400491	400654	403792	403800	403802	403806
403809	403812	403815	403817	403820	403823	403824	403826	403836	403839
403840	403843	403846	403855	403857	403860	403866	403867	403869	403871
403874	403875	403876	403879	403881	403882	403883	403884	403887	403889
403894	403896	403897	403899	403903	403904	403905	403906	403908	403909
403910	403911	403913	403914	403920	403921	403950	404136	404149	404153
404156	404157	404158	404160	404161	404164	404166	404173	404175	404176
404178	404180	404185	404186	404187	404188	404189	404190	404197	404200
404203	404205	404211	404214	404260	404261	404264	404268	404270	404272
404273	404275	404278	404284	404289	404291	404308	404310	404326	404327
404334	404335	404359	404360	404361	404362	404363	404364	404365	404370
404372	404376	404379	404381	404382	404384	404385	404386	404388	404389
404395	404400	404402	404404	404405	404406	404407	404408	404410	404411
404413	404414	404415	404417	404418	404419	404420	404421	404422	404423
404424	404425	404426	404427	404428	404429	404432	404434	404436	404440
404443	404444	404450	404452	404453	404454	404456	404457	404458	404460
404461	404464	404466	404467	404468	404469	404473	404475	404476	404477
404478	404479	404480	404481	404484	404485	404487	404488	404489	404490
404491	404492	404493	404494	404495	404496	404497	404498	404499	404500
404501	404502	404503	405208						

**CAMERON APPRAISAL DISTRICT
2018 RE-APPRAISAL PLAN
PROPOSED INSPECTION TIMELINE
BUSINESS PERSONAL PROPERTY**

Cameron appraisal district
 2018 Re-appraisal plan - Business Personal Property
 Proposed Inspections Timeline

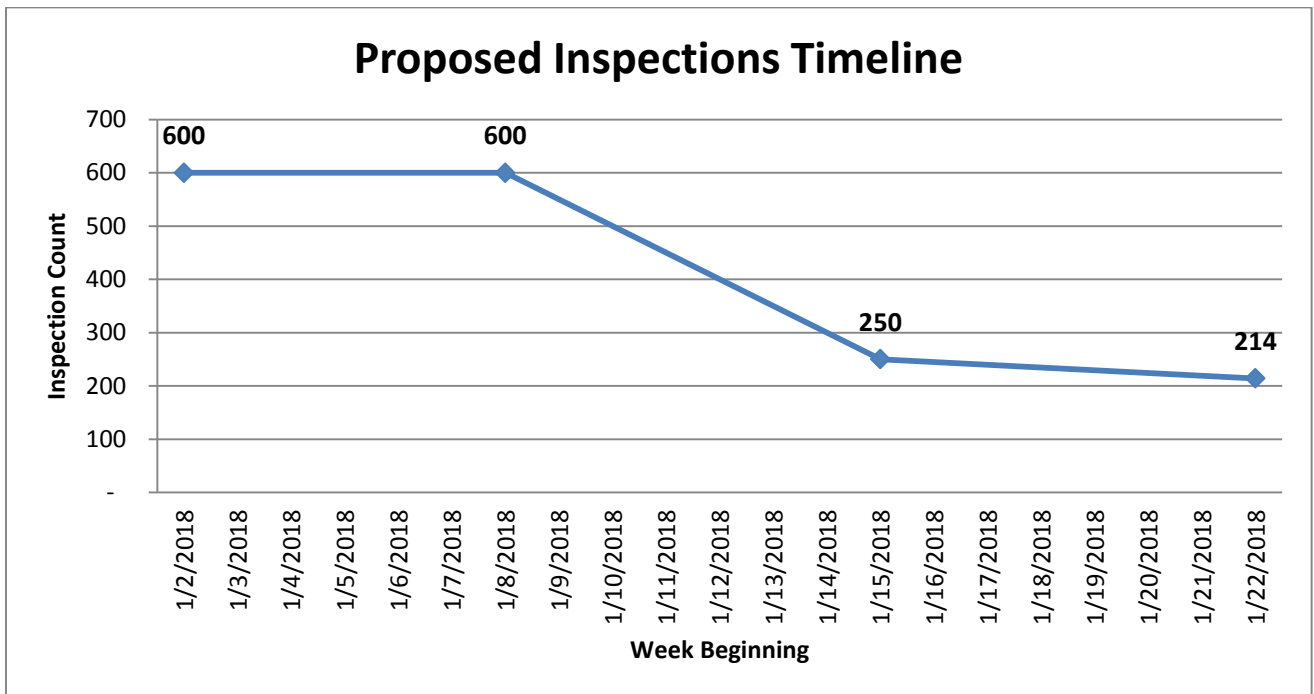
Week from	Week to	Count
8/1/2017	8/4/2017	495
8/7/2017	8/11/2017	385
8/14/2017	8/18/2017	155
8/21/2017	8/25/2017	155
8/28/2017	9/1/2017	41
		1,231



CAMERON APPRAISAL DISTRICT
2018 RE-APPRAISAL PLAN
PROPOSED INSPECTION TIMELINE
M1 CATEGORY

CAMERON APPRAISAL DISTRICT
 2018 RE-APPRAISAL PLAN - M1 CATEGORY
 PROPOSED INSPECTIONS TIMELINE

Week from	Week to	Count
1/2/2018	1/5/2018	600
1/8/2018	1/12/2018	600
1/15/2018	1/19/2018	250
1/22/2018	1/26/2018	214
		1,664



**Cameron Appraisal District
Oil and Gas Reserves
2017-18 Appraisal Procedures and Reappraisal Plan**

July 14, 2016

*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 2017 - 2018

	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY
EVENT	2016	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2018	2018	2018	2018	2018
Industrial Property Inspections																		
Personal Property Inspections																		
New Discovery Property Inspections																		
Mineral Property Valuations																		
Industrial/Personal Valuations						15th												
Copy of Renditions to *TYP/Review All					15th	15th												
Late/Extended Renditions to *TYP/Review All																		
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						15th												
Appraisal Review Board Hearings on *CAD Selected Date																		
Certified Values to CAD On or Before								20th	(Unless otherwise specified by Chief Appraiser)									
Address Any 25.25 Correction Filings as Required																		
Submit Data for Property Valuation Study											15th							
Review Initial *Category G Ratios/Informal Hearing if Necessary																		
Review Utility *Category J Ratios/Informal Hearing if Necessary																		
File Formal Value Study Protest as Required																	10th	
Category J and G Ratios/Hearing Before *Adm. Law Judge																		

NOTE: Same timeline for 2017 and 2018 valuation projects unless revisions required by changes in statutes for CAD policies.

Shaded areas indicate time span unless specific date identified.

* "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

**Cameron Appraisal District
Industrial Property
2017-18 Appraisal Procedures and Reappraisal Plan**

July 14, 2016

*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
2017-18 Appraisal Procedures and Reappraisal Plan**

July 14, 2016

*by
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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.