

STATE OF TEXAS

COUNTY OF CAMERON

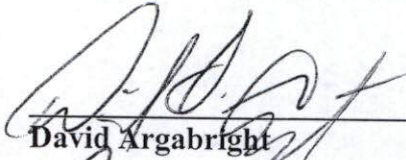
**RESOLUTION
AMENDING REAPPRAISAL PLAN FOR 2017-2018**

WHEREAS, pursuant to the Texas Tax Code, each appraisal district board of directors is required to approve, by resolution, a periodic reappraisal plan,

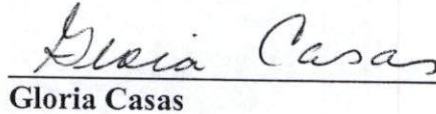
NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the Cameron Appraisal District hereby amends and adopts the reappraisal plan attached hereto.

THIS RESOLUTION, passed on this 14th day of August, 2017.

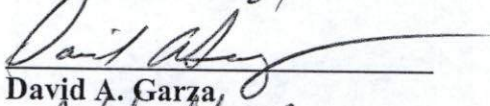
AMENDED and ADOPTED this 14th day of August, 2017.



David Argabright

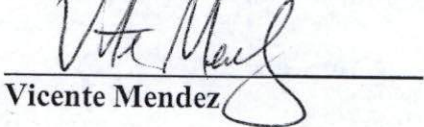


Gloria Casas

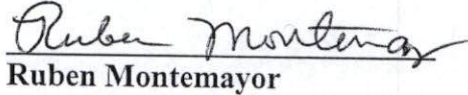


David A. Garza

Cesar Lopez



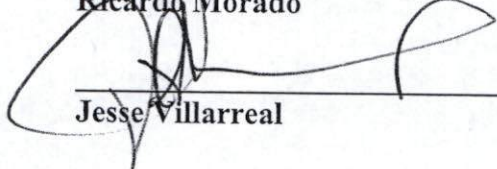
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Cameron Appraisal District Reappraisal Plan

Appraisal Years 2017 and 2018

August 15, 2016
Amended August 14, 2017

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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:

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

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

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

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

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

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

will relate directly to satisfying the market return requirements of both the debt and equity positions of a real estate investment.

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

UTILITIES, RAILROADS, AND PIPELINES

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

$$MV = RCN - D$$

And

Allocated Unit Appraisal

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

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

MINERAL INTERESTS

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

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

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

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

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

SPECIAL VALUATION PROPERTIES

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

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

BUSINESS AND INDUSTRIAL TANGIBLE PERSONAL PROPERTY

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

COST APPROACH

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

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

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

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

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

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

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

SALES COMPARISON APPROACH

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

INCOME APPROACH

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

BUSINESS PERSONAL PROPERTY INVENTORY

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

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

THE MASS APPRAISAL REPORT

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

VALUE DEFENSE

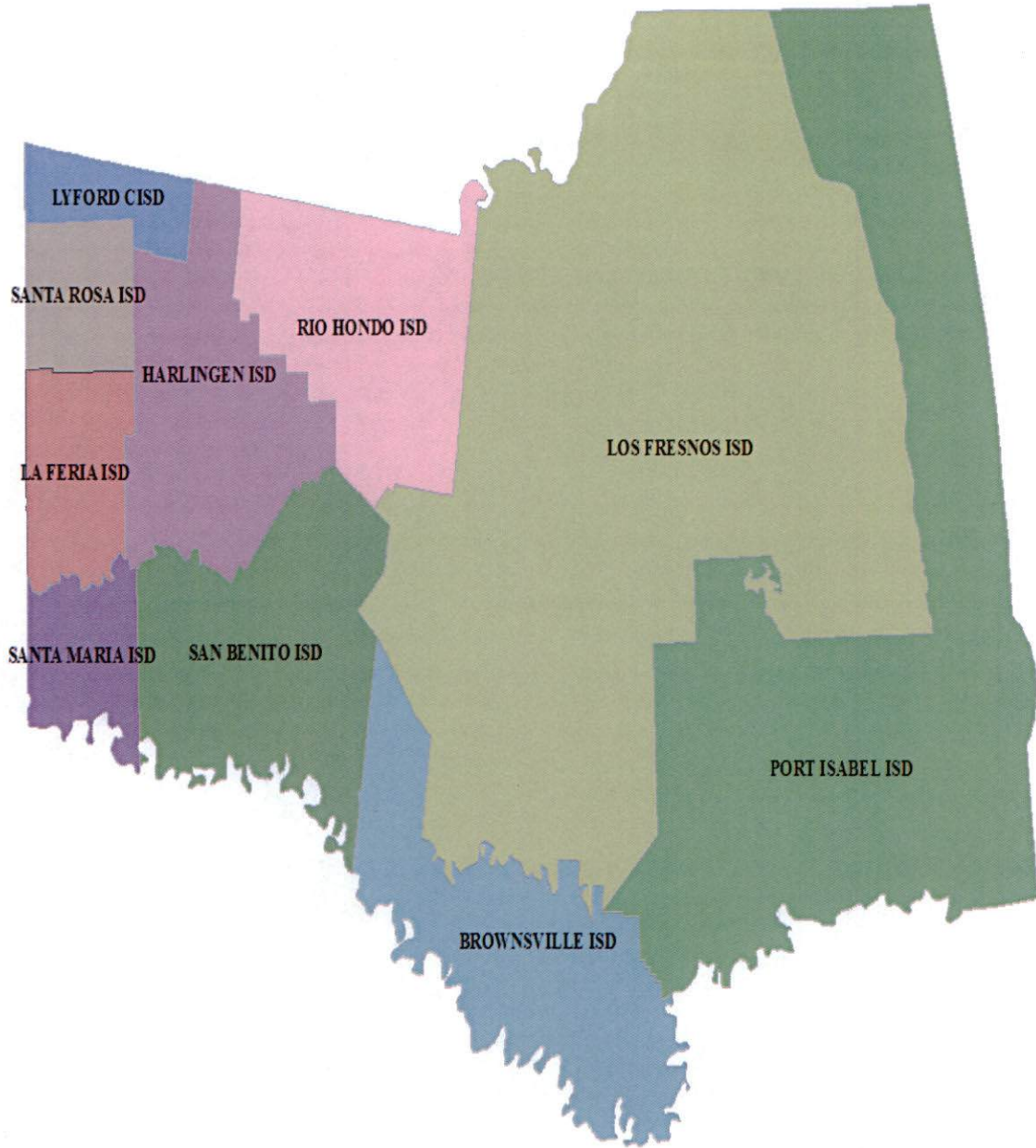
Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested annually.

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

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

CAMERON COUNTY SCHOOL DISTRICTS

Cameron County School Districts



CAMERON APPRAISAL DISTRICT ANNUAL EVENT
CALENDAR

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-dependng 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

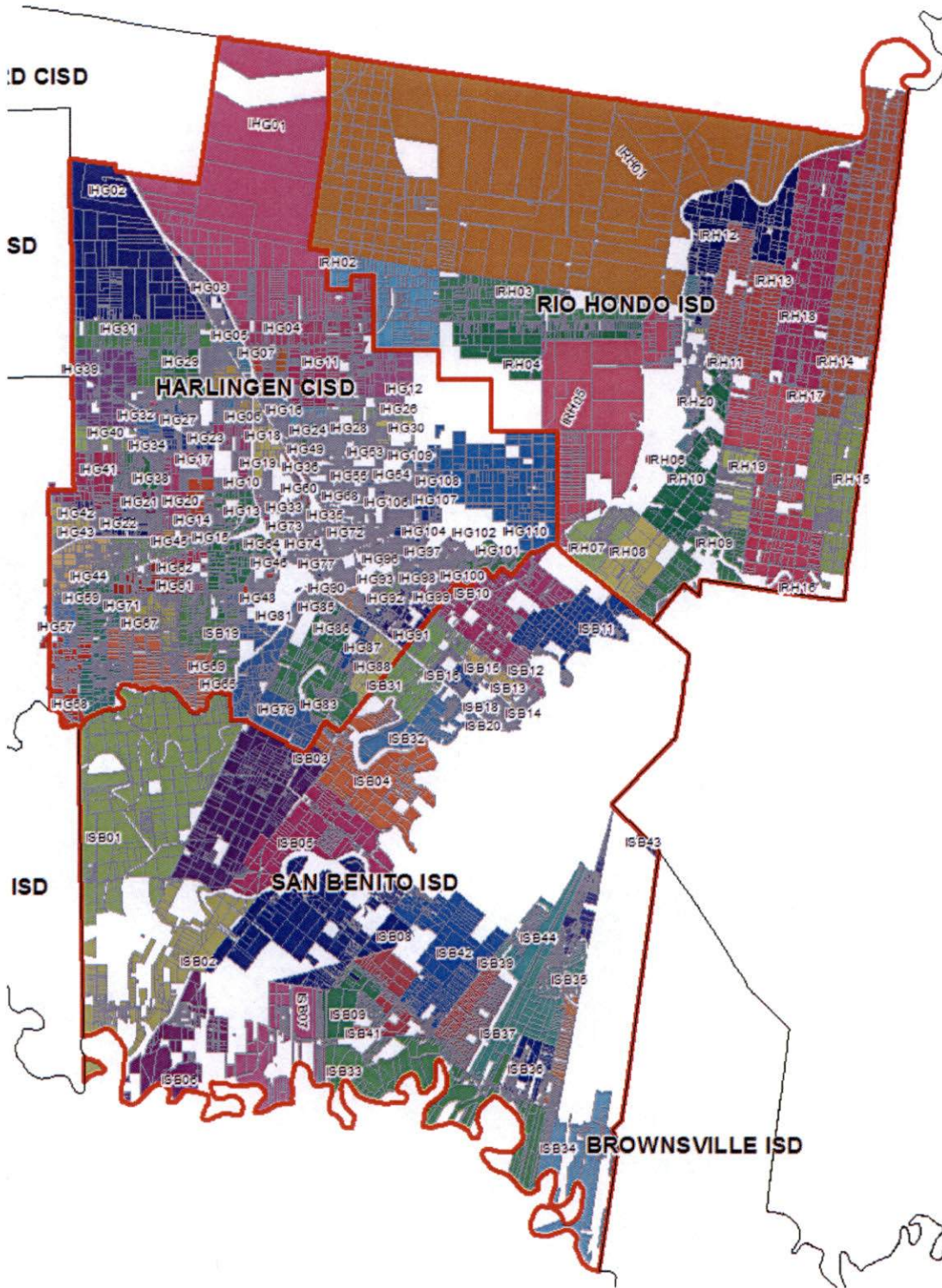
Analyze preliminary and final values

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 Reappraisal Plan Assignment Group Summary

San Benito I.S.D.		Los Fresnos I.S.D.			
Assignment	Count	Assignment	Count	Assignment	Count
ISB18	22	ILO01	307	ILO49	310
ISB19	106	ILO02	279	ILO50	272
ISB20	1	ILO03	261	ILO51	301
ISB31	153	ILO04	271	ILO52	29
ISB32	44	ILO05	276	ILO53	28
ISB33	147	ILO06	260	ILO54	71
ISB34	163	ILO07	307	ILO55	20
ISB35	210	ILO08	309	ILO56	11
ISB36	196	ILO09	290	ILO57	12
ISB37	173	ILO10	298	ILO58	155
ISB38	276	ILO11	304	ILO59	296
ISB39	243	ILO12	305	ILO60	146
ISB40	263	ILO13	236	ILO61	191
ISB41	229	ILO14	232	ILO62	13
ISB42	263	ILO15	292	ILO63	53
ISB43	276	ILO16	293	ILO64	240
ISB44	248	ILO17	270	ILO65	6
ISB45	317	ILO18	283	ILO66	158
ISB46	297	ILO19	312	ILO67	166
ISB47	301	ILO20	311	ILO68	54
ISB48	313	ILO21	296	ILO69	55
ISB49	299	ILO22	307	ILO70	249
ISB50	277	ILO23	261	ILO71	227
ISB51	301	ILO24	306	ILO72	385
ISB52	267	ILO25	268	ILO73	332
ISB53	296	ILO26	275	ILO74	210
ISB54	291	ILO27	289	ILO75	211
ISB55	211	ILO28	316	ILO76	216
ISB56	313	ILO29	311	ILO77	190
ISB57	281	ILO30	302	ILO78	300
ISB58	264	ILO31	287	ILO79	278
ISB59	296	ILO32	308	ILO80	262
ISB60	298	ILO33	266	ILO81	289
ISB61	314	ILO34	298	ILO82	304
ISB62	303	ILO35	298	ILO83	301
ISB63	305	ILO36	293	ILO84	316
ISB64	316	ILO37	282	ILO85	300
ISB65	246	ILO38	289	ILO86	323
Total: 9,119		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: 33,166

**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
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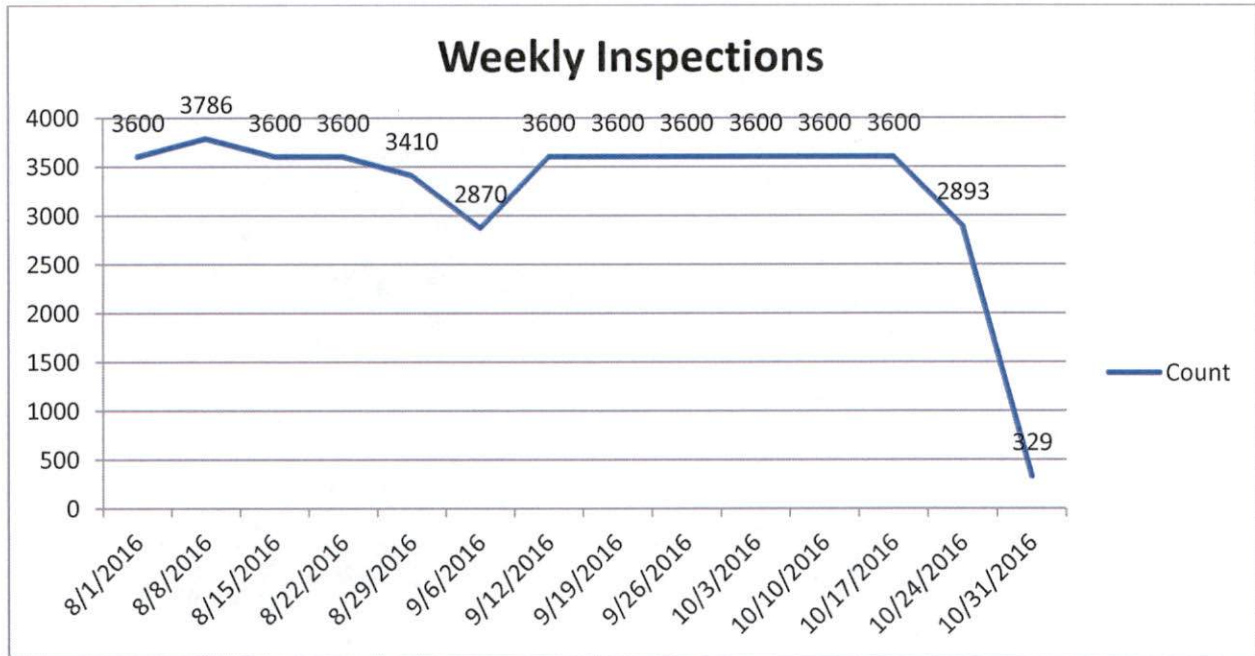
CAMERON APPRAISAL DISTRICT 2017 RE-APPRAISAL PLAN PREFIX LISTING SAN BENITO I.S.D.

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87-8340	87-8341	87-8342	87-8860	87-8880	87-8890	87-8900	87-9000	87-9400	87-9700
88-0010	88-0011	88-0012	88-0013	88-0020	88-0030	88-0390	88-1560	88-1920	88-2310
88-2311	88-2312	88-2313	88-2340	88-2500	88-2501	88-2800	88-2900	88-3100	88-3190
88-3370	88-3372	88-3373	88-3390	88-3925	88-4000	88-4030	88-4100	88-4101	88-4102
88-4103	88-4104	88-4125	88-4140	88-4160	88-4180	88-4190	88-4200	88-4210	88-4250
88-4275	88-4485	88-4495	88-4500	88-5000	88-5229	88-5230	88-5231	88-5235	88-5248
88-5254	88-5255	88-5259	88-5260	88-5264	88-5265	88-5266	88-5268	88-5270	88-5271
88-5272	88-5273	88-5277	88-5278	88-5283	88-5286	88-5291	88-5292	88-5295	88-5297
88-5300	88-5301	88-5305	88-5317	88-5321	88-5323	88-5325	88-5327	88-5328	88-5329
88-5330	88-5331	88-5332	88-5333	88-5334	88-5336	88-5337	88-5339	88-5680	88-5690
88-6500	88-7205	88-7210	88-7325	88-7360	88-7810	88-8520	88-8840	88-9000	88-9001
88-9100	88-9200	88-9500	88-9501	88-9510	88-9555	88-9600	88-9700	88-9780	88-9781
90-0500	90-1810	90-1950	90-2100	90-2130	90-2135	90-2150	90-2151	90-2380	90-2400
90-2700	90-2900	90-2903	90-3000	90-3020	90-3200	90-3640	90-4260	90-4261	90-4810
90-5400	90-5420	90-5421	90-5422	90-5423	90-5424	90-5425	90-5426	90-5800	90-6010
90-6020	90-6100	90-6300	90-6630	90-6680	90-6681	90-6682	90-6683	90-6685	90-6686
90-6687	90-6688	90-6689	90-6690	90-6691	90-6692	90-6693	90-6694	90-6695	90-6696
90-6700	90-6701	90-6702	90-6900	90-6910	90-6920	90-7220	90-8000	90-8200	90-8300
90-8400	90-8401	90-8810	90-9000	90-9001	90-9002	90-9004	90-9005	90-9006	90-9007
90-9009	90-9012	90-9013	90-9016	90-9030	90-9040	90-9250	90-9255	90-9500	90-9610
90-9620	90-9630	90-9640	90-9650	90-9660	90-9680	90-9690	90-9700	91-5800	

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

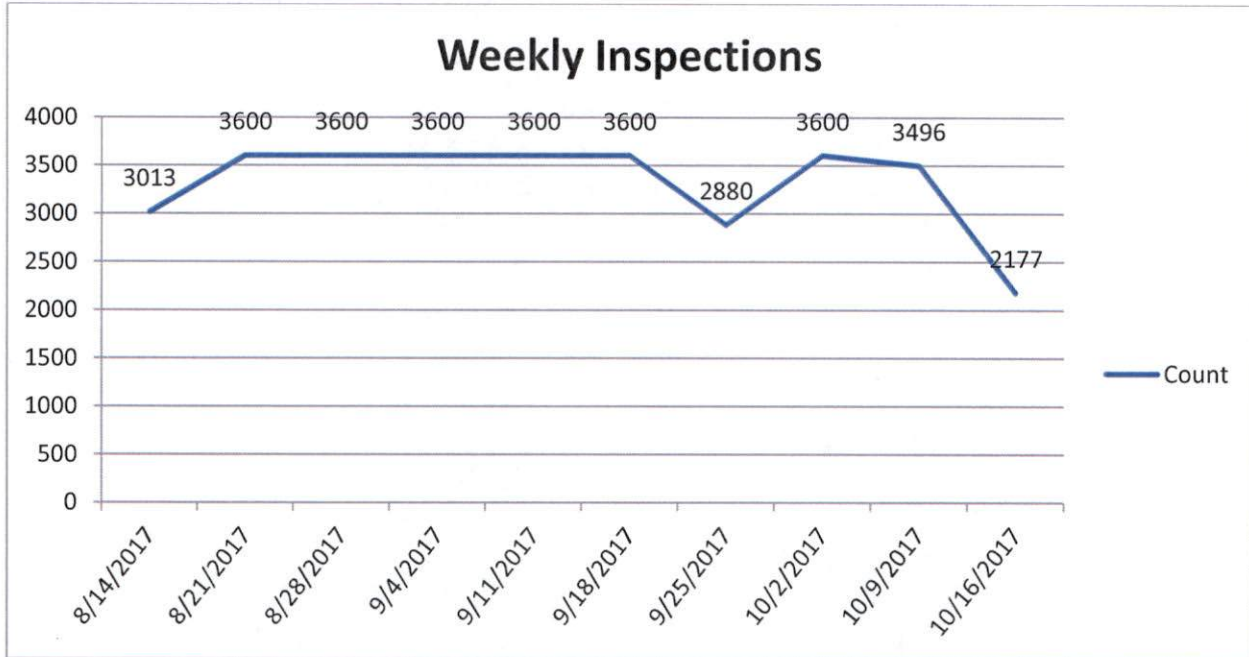
Cameron Appraisal District – 2017 Reappraisal Plan Proposed Inspections Timeline

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: 33,166



Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 8/14/2017 to 8/18/2017	
Assignment	Count
ISB18	22
ISB19	106
ISB20	1
ISB31	153
ISB32	44
ISB33	147
ISB34	163
ISB35	210
ISB36	196
ISB37	173
ISB38	276
ISB39	243
ISB40	263
ISB41	229
ISB42	263
ISB43	276
ISB44	248
	3,013

Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 8/21/2017 to 8/25/2017		Week of 8/28/2017 to 9/1/2017	
Assignment	Count	Assignment	Count
ISB45	200	ISB45	117
ISB46	200	ISB46	97
ISB47	200	ISB47	101
ISB48	200	ISB48	113
ISB49	200	ISB49	99
ISB50	200	ISB50	77
ISB51	200	ISB51	101
ISB52	200	ISB52	67
ISB53	200	ISB53	96
ISB54	200	ISB54	91
ISB55	200	ISB55	11
ISB56	200	ISB56	113
ISB57	200	ISB57	81
ISB58	200	ISB58	64
ISB59	200	ISB59	96
ISB60	200	ISB60	98
ISB61	200	ISB61	114
ISB62	200	ISB62	103
	3,600	ISB63	83
		ISB64	103
		ISB65	99
		ILO01	87
		ILO02	101
		ILO03	123
		ILO04	99
		ILO05	133
		ILO06	104
		ILO07	109
		ILO08	189
		ILO09	87
		ILO10	119
		ILO11	136
		ILO12	104
		ILO13	102
		ILO14	86
		ILO15	97
			3,600

Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 9/4/2017 to 9/8/2017		Week of 9/11/2017 to 9/15/2017	
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 9/18/2017 to 9/22/2017		Week of 9/25/2017 to 9/29/2017	
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		
ILO46	89		
ILO47	67		
ILO48	85		
ILO49	93		
ILO50	89		
ILO51	133		
	3,600		2,880

Cameron Appraisal District – 2018 Reappraisal Plan Proposed Inspections Timeline

Week of 10/2/2017 to 10/6/2017		Week of 10/9/2017 to 10/13/2017	
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 10/16/2017 to 10/20/2017	
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

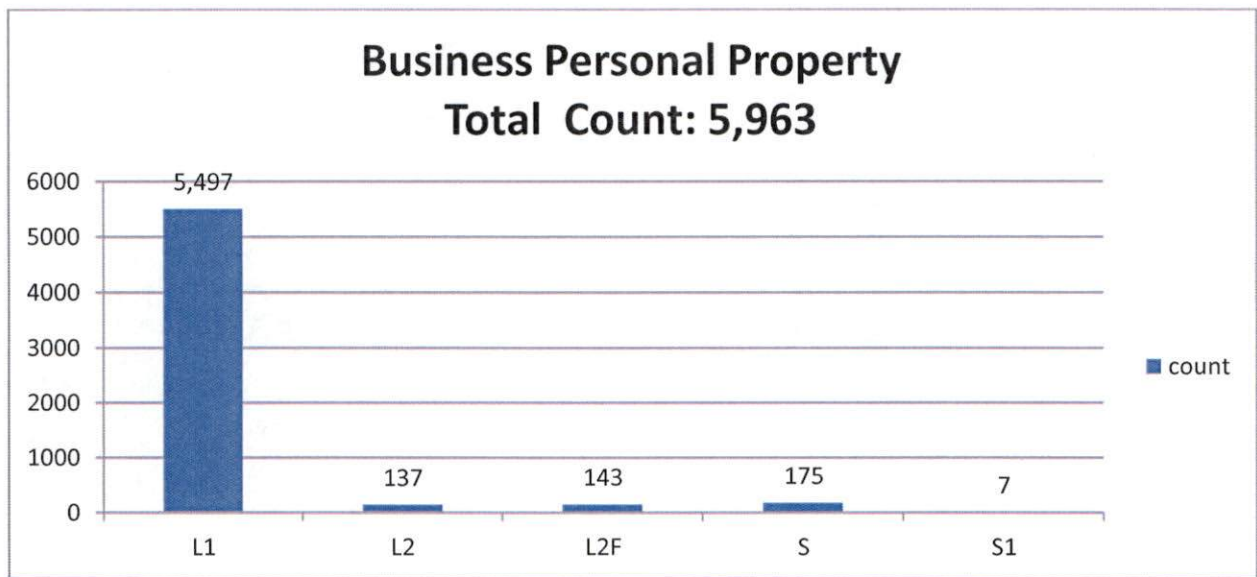
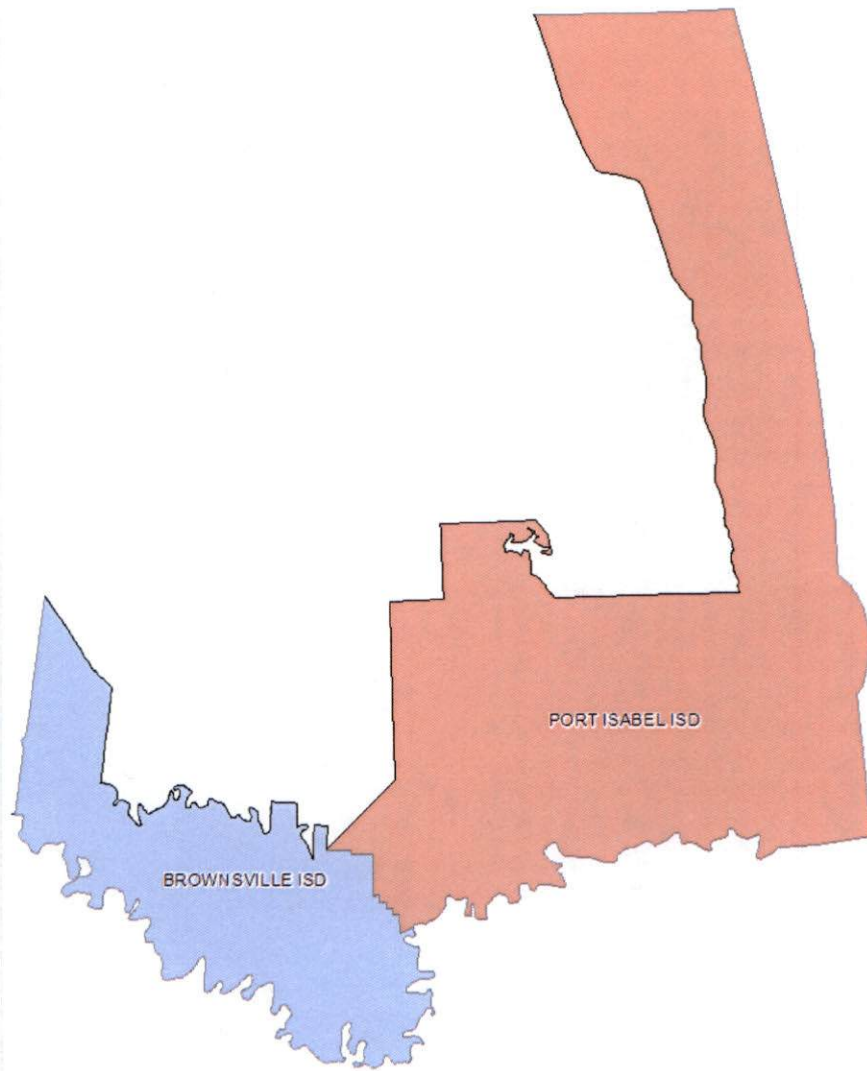
CAMERON APPRAISAL DISTRICT 2018 RE-APPRAISAL PLAN
NUMBER OF PARCELS BY STATE CODE

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	18701
B	MULTIFAMILY RESIDENCE	294
C1	VACANT LOTS AND LAND TRACTS	9369
D1	QUALIFIED OPEN-SPACE LAND	2208
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	9
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	1749
F1	COMMERCIAL REAL PROPERTY	807
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	19
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	3
J5	RAILROAD	5
Total		33,166

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
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404742	404751	404758	404780	404785	404794	404795	404834	404844	404857

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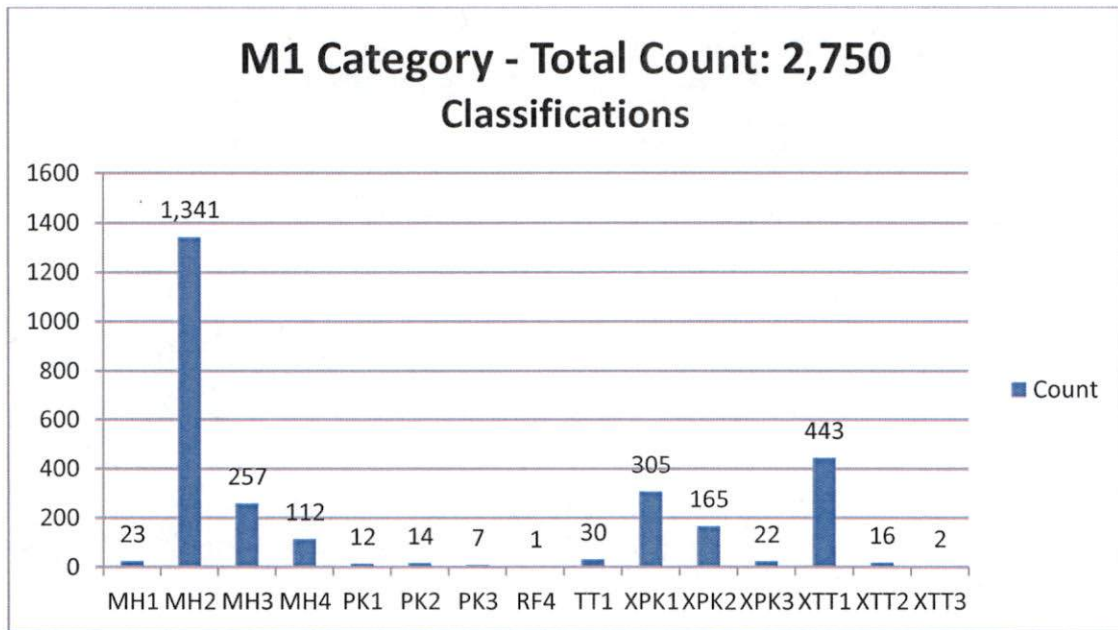
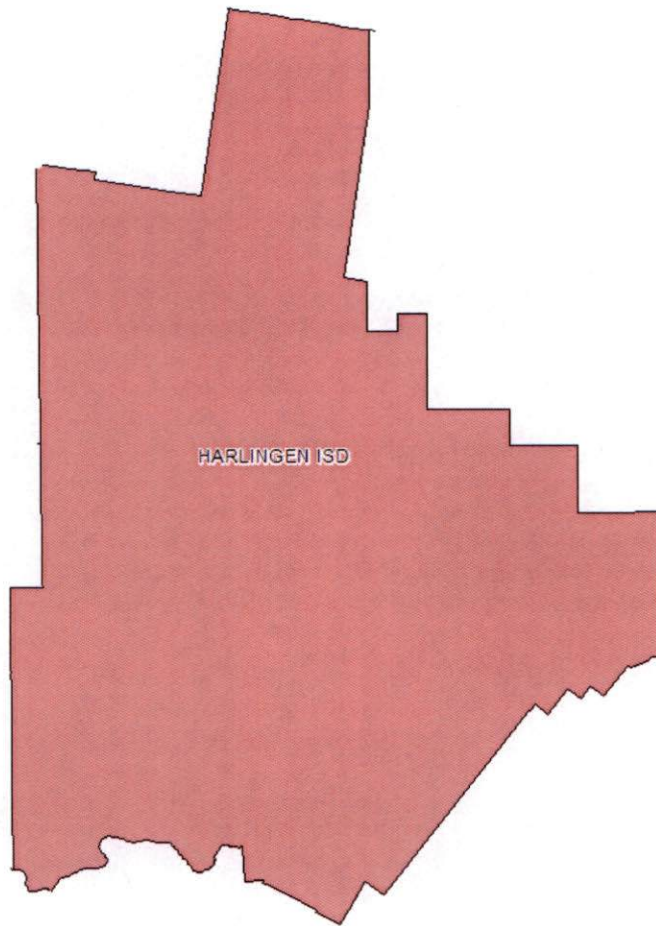
Cameron appraisal district – 2017 Re-appraisal plan
 Business Personal Property Account listing
 Point Isabel I.S.D.

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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
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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
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218757	218767	218780	218826	218875	218952	218957	218977	219029	219092
219143	219194	219275	219326	219368	219371	219372	219373	219374	219382
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220580	220597	220698	220699	220705	220723	220742	220768	220840	220885
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221424	221456	221460	221462	221473	221499	221543	221546	221564	221588
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231545	231770	231773	231775	231866	231939	231970	231983	232110	232291
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363438	363439	363451	363453	363482	363485	363541	363543	363545	363548
363573	363577	363619	364175	364442	365059	365169	366384	366859	366957
367490	367492	367499	367533	367564	367565	367568	367569	367639	367643
367658	367662	367674	367675	367676	367680	367683	367685	367732	367749
367758	367856	367885	367940	368042	370328	371436	371478	371479	372740
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379768	379771	379883	379987	381016	381077	381784	381904	381905	381907
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393734	394015	394017	394276	395790	395795	395799	395801	395803	395814
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395971	396008	396009	396010	396011	396013	396014	396015	396021	396057
396058	396060	396061	396063	396064	396065	396068	396069	396070	396072
396073	396076	396078	396079	396081	396100	396102	396105	396111	396120
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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18507	18518	18525	18527	18540	18595	18602	18606	18616	18623
18635	18641	18645	18648	18656	18659	18673	18674	18675	18676
18690	18692	18693	18698	18712	18719	18724	18729	18733	18750
18758	18771	18795	18799	18819	18821	18827	18839	18840	18843
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19009	19020	19025	19027	19039	19083	19094	19151	19153	19160
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19344	19347	19350	19356	19374	19377	19391	19393	19401	19421
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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
20628	20642	20683	20708	20735	20745	20769	20775	20784	20794
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

21239	21246	21256	21257	21258	21261	21268	21270	21271	21285
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21498	21547	21553	21556	21557	21558	21559	21565	21593	21598
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22189	22231	22238	22239	22241	22245	22269	22272	22290	22293
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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

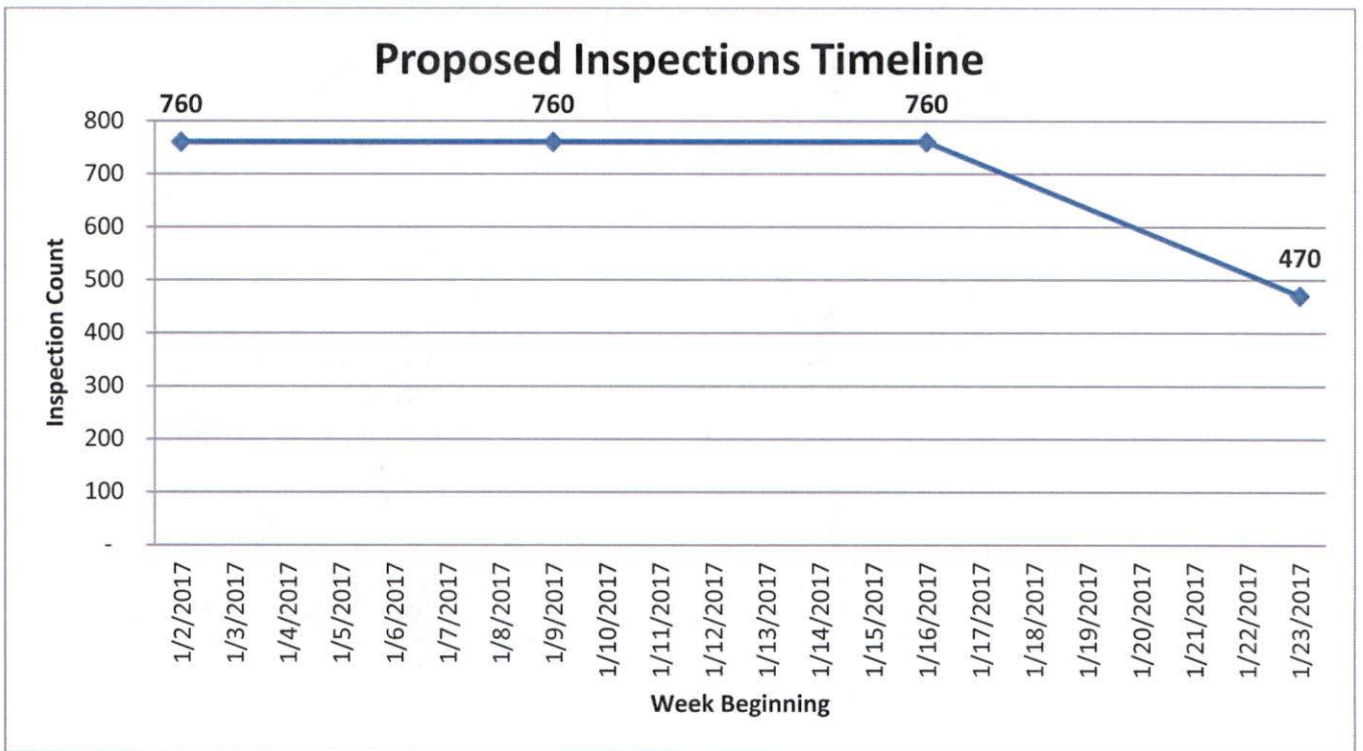
Week from	Week to	Count
8/1/2016	8/5/2016	495
8/8/2016	8/12/2016	385
8/15/2016	8/19/2016	770
8/22/2016	8/26/2016	770
8/29/2016	9/2/2016	495
9/5/2016	9/9/2016	660
9/12/2016	9/16/2016	660
9/19/2016	9/23/2016	1045
9/26/2016	9/30/2016	683
		5,963



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

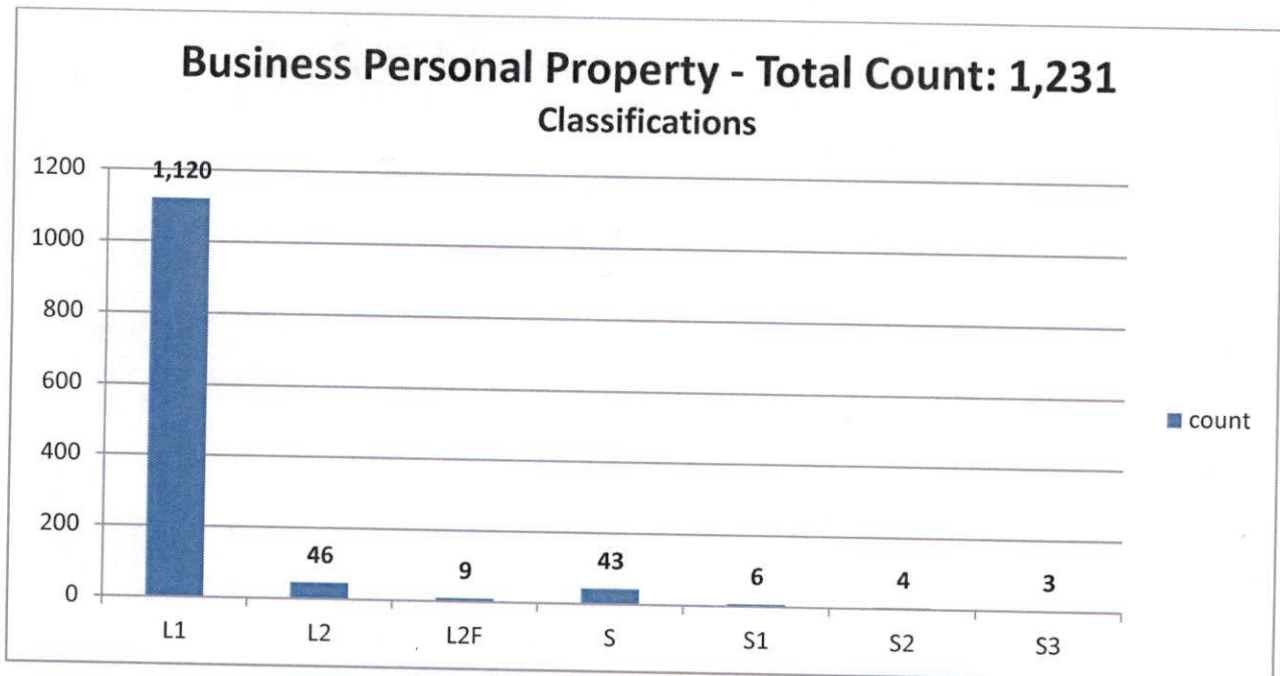
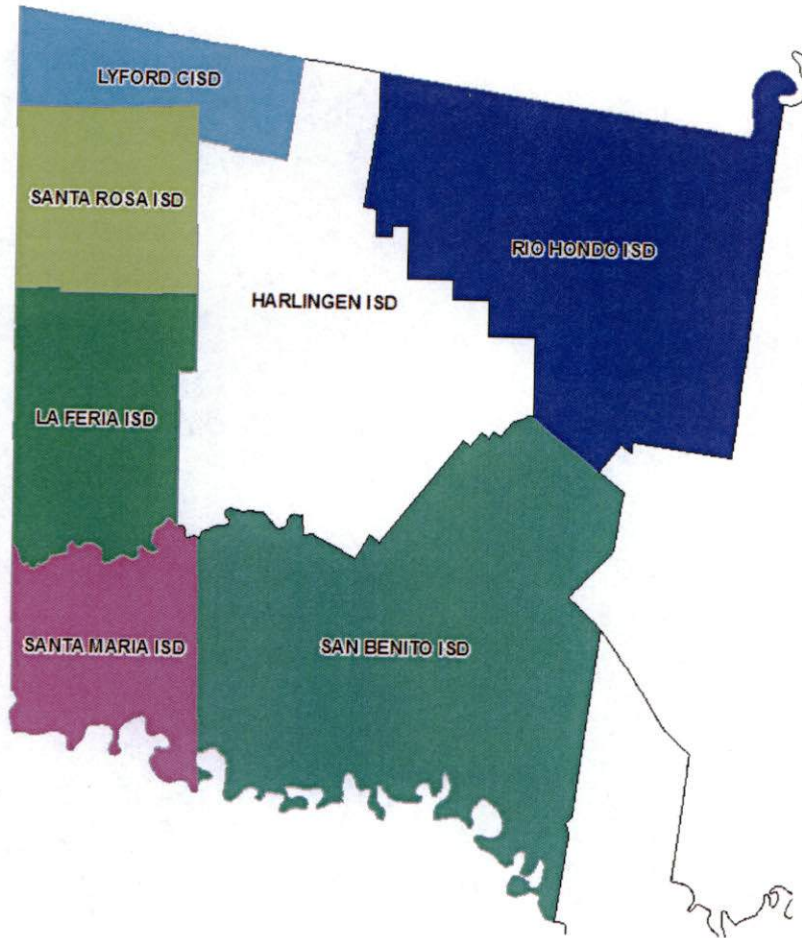
Cameron appraisal district
 2017 Re-appraisal plan – M1 Category
 Proposed inspections timeline

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
215233	215254	215259	215283	215469	215540	215888	216071	216077	216200
216309	216338	216353	216497	216771	216893	217146	217586	217701	217702
217784	217799	217970	218239	218524	218719	218727	218729	218730	218731
218737	218738	218760	218770	218844	218852	219077	219178	219330	219331
219360	219446	219537	219681	219702	219764	219840	219855	219997	220110
220239	220284	220287	220337	220354	220413	220472	220611	220738	220993
221278	221290	221403	221696	221734	221858	221940	222021	222204	222273
222369	222403	222925	223019	223207	223220	223324	223346	223380	231348
231664	231834	231849	231854	232850	234237	234578	236742	238917	244427
244429	244438	244439	244446	244720	244722	244734	248682	354461	354469
354482	354496	354665	355901	358398	361497	361735	361938	361975	362099
362102	362107	362145	362391	363795	367984	369214	369226	369228	369230
369235	371041	371325	371338	371471	372021	372796	372883	373015	373290
373309	373338	373341	373390	376701	377451	379377	379437	379461	379467
379468	379513	379539	379542	380040	380042	380196	382787	385256	385515
385522	385683	385739	385740	385743	385791	385793	385794	385870	386358
386386	386408	386441	386491	391039	391041	391042	391043	391044	391046
391078	391079	391082	391570	391571	391579	391588	391590	391612	391726
391961	391968	392139	393498	393581	393613	394277	394742	394765	394767
394768	394772	394779	394781	394783	394784	394785	394786	394798	394799
394876	394877	394878	394879	394881	394882	394883	394884	394886	394889
394890	394891	394893	395729	395796	396101	396309	396315	399230	399255
400765	400770	400772	400774	400799	400803	400805	400806	400807	400808
400810	400812	400815	400817	400819	400821	400825	400869	400870	400948
400950	401008	401017	401018	401019	401024	401025	401026	401122	401347
401702	401703	401710	401946	402393	402872	402873	402874	404602	404879
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
217226	217229	217424	217480	217747	217812	218979	219449	219695	219799
219808	220175	220179	220528	220586	220957	221031	221032	221033	221034
221958	222644	223294	223337	223902	223903	223910	231446	231795	235152
236743	236833	242412	245283	245284	245291	245292	245334	248765	353868
354434	354436	354448	354449	356036	358397	362992	369197	369206	369208
369231	371242	374491	374492	374498	374505	374519	379727	379729	379876
382593	382789	384984	385981	387049	387782	388222	390549	391050	391052
391053	391054	391055	391067	391069	391070	391564	391565	391566	391567
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
390983	391728	391729	394720	399238	399268	400524	400809	400857	400858
400861	401009								

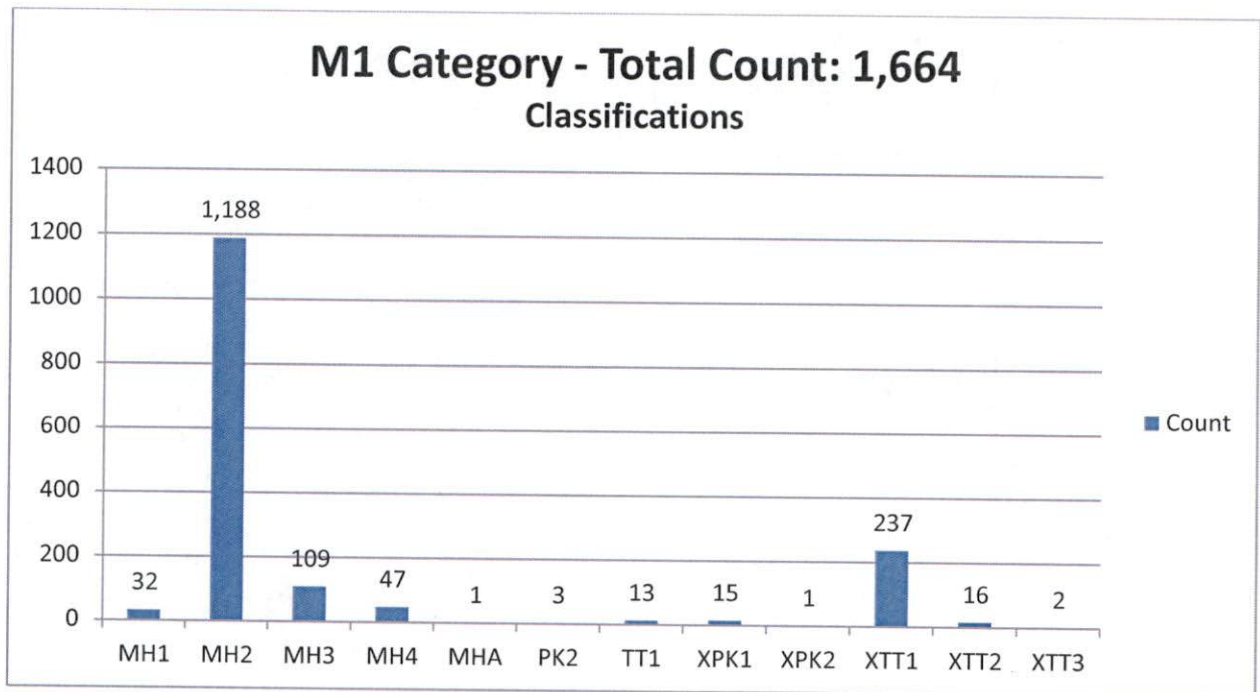
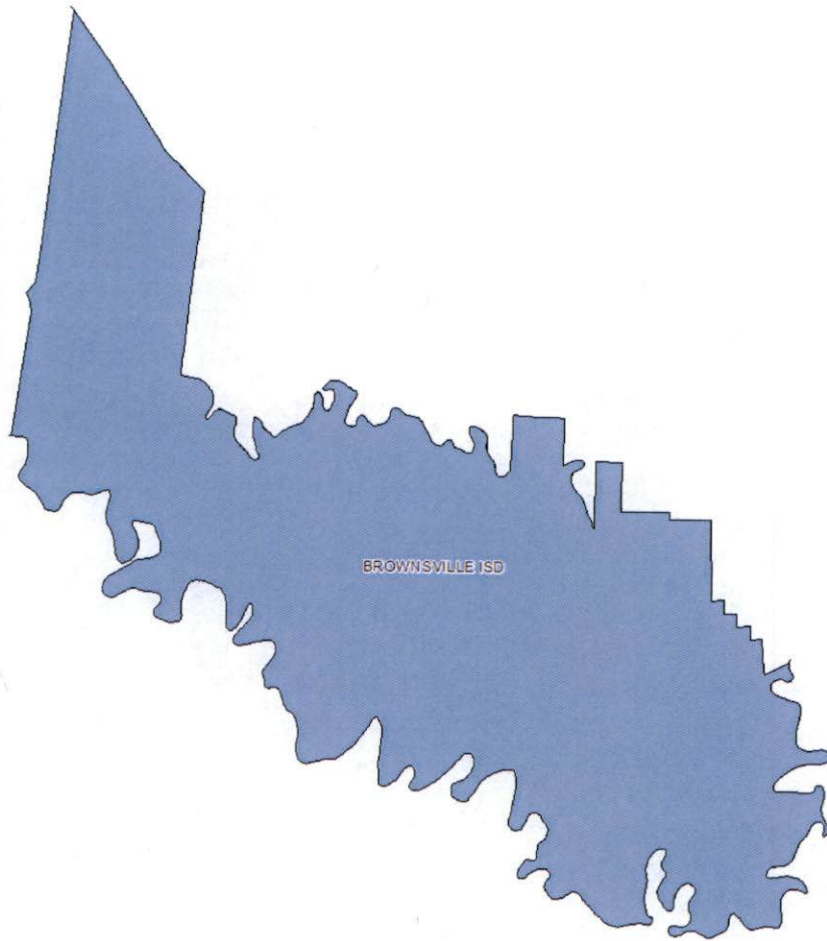
CAMERON APPRAISAL DISTRICT - 2018 REAPPRAISAL PLAN
 BUSINESS PERSONAL PROPERTY - PROPERTY LISTING

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
217895	217932	218172	218187	218240	218269	218375	218376	218401	218408
218409	218506	218523	218566	218614	218631	218656	218684	218718	218743
218772	218775	218786	218814	218870	218879	218881	219053	219068	219094
219095	219138	219163	219251	219293	219303	219414	219434	219435	219452
219487	219489	219500	219523	219528	219529	219533	219567	219573	219601
219638	219838	219866	219885	219903	219963	220064	220065	220093	220160
220189	220196	220254	220255	220282	220285	220311	220350	220365	220397
220403	220523	220540	220644	220648	220701	220743	220780	220795	220798
220801	220815	220832	220866	220894	220919	221015	221058	221067	221109
221136	221138	221139	221194	221204	221216	221244	221282	221333	221338
221357	221358	221361	221362	221363	221365	221367	221368	221379	221409
221479	221520	221568	221572	221607	221660	221689	221701	221702	221726
221805	221810	221811	221840	221862	221883	221897	221919	221926	221944
221980	221996	222002	222010	222013	222023	222105	222124	222212	222269
222363	222389	222409	222460	222461	222463	222472	222512	222557	222599
222640	222673	222676	222725	222770	222802	222822	222934	222944	222990
223002	223023	223043	223060	223073	223122	223127	223169	223215	223318
223321	223322	223323	223340	223343	223345	223457	231323	231327	231340
231538	231856	231930	231933	231964	231966	231969	232066	232071	232209
235713	236818	236828	242369	242373	242374	242375	242395	242403	243149
243208	243213	243315	243374	243380	243387	243397	243442	243488	243800
244010	244641	245229	245417	248696	248902	353628	353631	353671	353673
353801	353964	353969	353971	353972	354440	354458	354749	354752	354836
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
367546	367595	367768	367772	367787	367828	367843	367855	367865	367869
367871	367874	367889	367964	367968	369229	369354	369355	369369	369420
369423	371196	371417	372916	372918	372930	372942	372952	372954	372955
373319	373399	373403	373428	373431	373433	373440	373445	373450	373451

373452	373453	373457	373462	373497	373499	373505	373583	373584	373589
373815	373915	373938	373952	373957	374135	374174	374311	374483	374490
376038	376839	377467	378979	379505	379506	379509	379511	379514	379518
379521	379522	379523	379532	379534	379536	379538	379545	379552	379565
379583	379618	379676	379695	379701	379721	379722	379739	379753	379755
379756	379757	379830	379870	379881	380181	380182	380185	380187	380188
380948	381075	381886	382048	382123	382651	384238	384300	384400	384402
384451	384464	384466	384470	384492	384493	384507	384508	384510	384562
384564	384565	384567	384629	384864	384877	384893	384895	385464	385528
385534	385535	385539	385540	385573	385734	385857	385866	386197	386361
386464	386489	386923	387462	387736	387737	387903	388220	388374	389096
389233	389486	389488	389490	389492	389595	389702	389705	389707	389921
389925	389926	390069	390071	390073	390074	390075	390084	390085	390094
390097	390114	390183	390184	390200	390203	390246	390247	390255	390261
390262	390264	390265	390268	390276	390286	390287	390310	390322	390323
390324	390325	390326	390327	390329	390330	390331	390366	390367	390372
390375	390376	390520	390522	390547	390699	390700	391584	391593	391644
391645	391646	391647	391648	391650	391680	391735	391739	391740	391741
391742	391744	391745	391746	391747	392168	392597	393529	393658	393746
393802	394246	394293	394415	394416	394418	394457	394458	394459	394463
394464	394465	394466	394471	394483	394486	394488	394489	394493	394495
394496	394497	394506	394507	394509	394511	394512	394513	394514	394515
394519	394520	394521	394523	394525	394527	394529	394530	394722	394723
394725	394726	394727	394733	394735	394738	394887	395580	396055	396056
396203	396204	396678	396807	398741	398980	399047	399188	399236	399240
399368	400470	400485	400500	400501	400502	400504	400505	400506	400507
400508	400509	400510	400511	400512	400513	400520	400548	400550	400551
400555	400557	400559	400561	400562	400563	400564	400566	400571	400572
400573	400575	400602	400603	400605	400609	400611	400612	400613	400615
400616	400618	400619	400621	400623	400624	400626	400710	400712	400714
400715	400718	400723	400724	400725	400726	400727	400728	400729	400730
400732	400733	400734	400735	400736	400737	400738	400740	400743	400744
400745	400746	400747	400751	400752	400753	400761	400763	400768	400775
400779	400788	400789	400791	400792	400793	400794	400795	400796	400798
400843	400844	400845	400846	400864	400865	400867	401203	401557	401559
401560	401562	401564	401565	401709	402440	402937	403055	403056	403057
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
12018	12019	12027	12028	12030	12045	12053	12057	12059	12061
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
12396	12399	12402	12404	12439	12455	12467	12474	12496	12500
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
13041	13046	13065	13071	13146	13151	13157	13166	13190	13196
13245	13252	13269	13273	13284	13288	13302	13318	13328	13337
13341	13342	13364	13371	13373	13384	13386	13387	13392	13393
13401	13409	13460	13518	13532	13537	13544	13917	13927	13929
13931	13944	13946	13948	13950	13955	13959	13962	13967	13973
13976	13981	13986	13988	13994	14007	14012	14015	14016	14018
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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14339	14340	14344	14350	14351	14366	14504	14510	14515	14525
14533	14534	14541	14561	14571	14579	14623	14650	14660	14662
14678	14685	14693	14700	14730	14758	14775	14803	14813	14856
14873	14883	14889	14913	14928	14949	14953	14956	14976	14977
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
16400	16442	16472	16545	16819	16898	16902	17090	17122	17132
17262	18034	235085	235093	235111	235241	235258	235262	235263	235317
235319	235320	235323	235326	235330	235339	235340	235346	235347	235348
235349	235381	235397	235399	235514	235522	235524	235542	235544	235553
235574	235611	235633	235638	235662	235663	235669	235706	235714	235727

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
236412	236416	236419	236573	236847	238999	246251	246252	246295	246307
246314	246320	246335	246341	246378	246379	246381	246397	246399	246528
246538	246540	246546	246570	246575	246582	246648	246651	246673	353899
354005	354028	356479	356480	356487	356496	356501	356511	356519	356527
356531	356532	356535	356537	356550	356553	356557	356560	356592	356611
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364658	364659	364660	364661	364662	364665	364666	364669	364673	364682
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364716	364737	364741	364742	364764	364765	364783	364784	364785	364787
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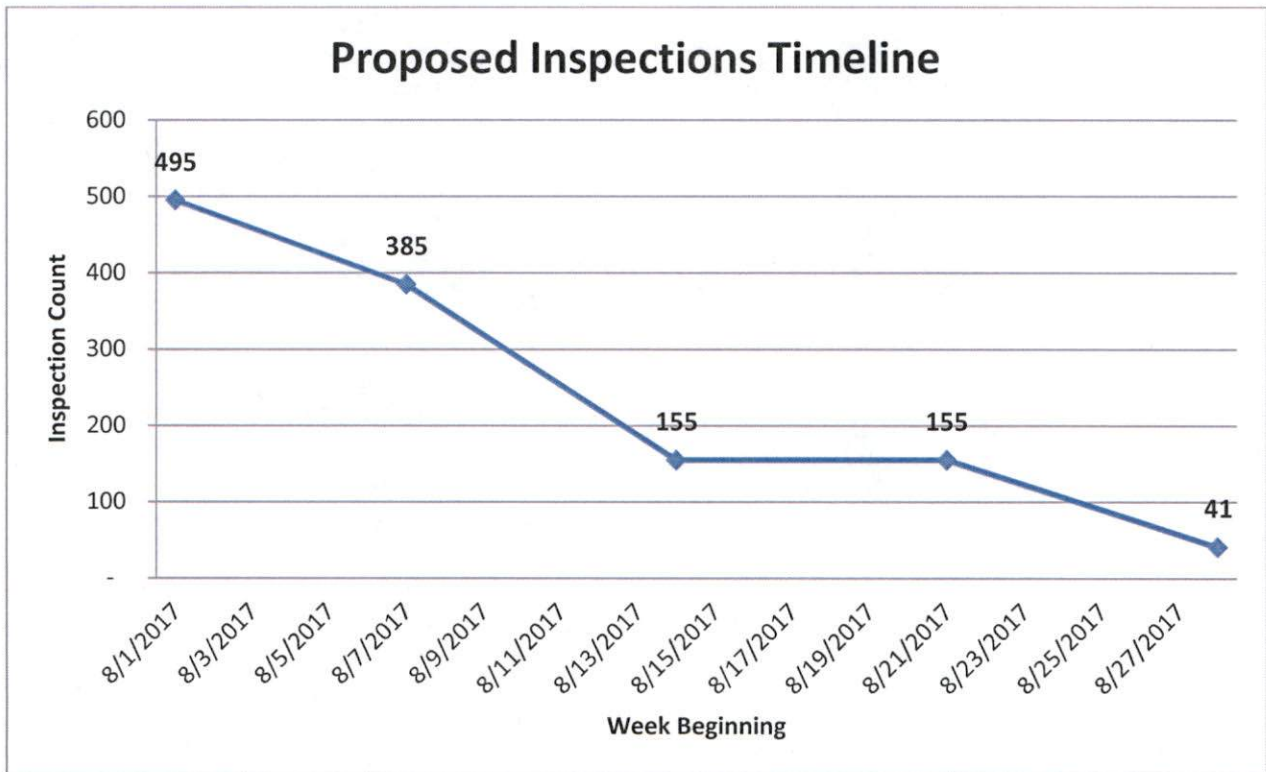
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387179	387191	387193	387194	387197	387200	387211	387212	387213	387214
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387248	387249	387250	387255	387259	387265	387268	387269	387270	387272
387273	387285	387290	387292	387299	387301	387303	387304	387305	387309
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392384	392386	392390	392391	392392	392393	392394	392398	392400	392405
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392494	392498	392505	392506	392507	392508	392510	392511	392512	392513
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398592	398596	398600	398602	398604	398605	398606	398607	398609	398610
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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

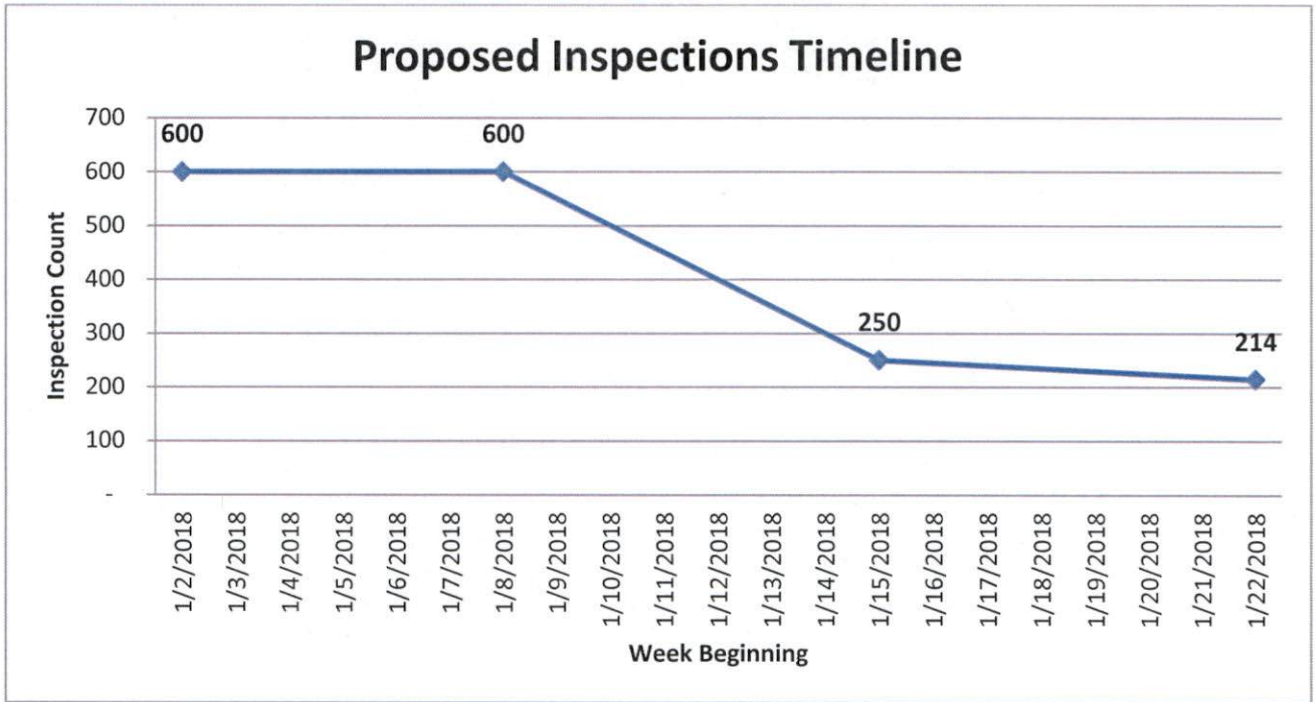
Week from	Week to	Count
8/1/2017	8/4/2017	495
8/7/2017	8/11/2017	385
8/14/2017	8/18/2017	155
8/21/2017	8/25/2017	155
8/28/2017	9/1/2017	41
		1,231



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

EVENT	DEC 2016	JAN 2017	FEB 2017	MAR 2017	APR 2017	MAY 2017	JUN 2017	JUL 2017	AUG 2017	SEP 2017	OCT 2017	NOV 2017	DEC 2017	JAN 2018	FEB 2018	MAR 2018	APR 2018	MAY 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
Thos. Y. Pickett & Company, Inc.*

APPRAISAL PROCEDURES AND REAPPRAISAL PLAN

UTILITY, RAILROAD AND PIPELINE PROPERTIES

Overview

Utility, railroad, and pipeline properties consists of operating property, excluding land, owned by utility, railroad and pipeline companies and related personal property and improvements. Thos. Y. Pickett & Co., Inc. ("Thos. Y. Pickett" or "Pickett") is contracted to reappraise this type of property annually for the appraisal district. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

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

The effective date of the appraisals is January 1 of the year for which this report is submitted.

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

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

Assumptions and Limiting Conditions

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

1. Title to the property is assumed to be good and marketable and the legal description correct.

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

Discovery Procedures and Data Collection

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

Valuation Approach and Analysis

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

Cost Approach

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

Income Approach

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

Market Approach

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

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

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

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

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

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

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

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

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

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

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

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

Review and Testing

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

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

Valuation Engineers
Tax Consultants
Ad Valorem Tax Service
Data Processing Service

THOS. Y.
PICKETT
& COMPANY, INC.

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

July 14, 2016

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

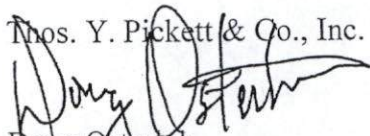
Dear Mr. Gomez:

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

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

Sincerely,

Thos. Y. Pickett & Co., Inc.



Doug Osterloh

Enclosures
DLO/pc

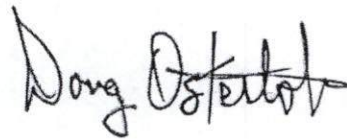
Certification

We certify that, to the best of our knowledge and belief:

- the statements of fact contained in this report are true and correct.
- the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are our personal, impartial, and unbiased professional analyses, opinions and conclusions.
- we have no present or prospective interest in the property that is the subject of this report, and we have no personal interest with respect to the parties involved.
- we have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- our compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- if appropriate, we have made a personal inspection of the properties that are the subject of this report.
- resumes of those who provided significant mass appraisal assistance to the persons signing this certification are attached in Appendix A.

July 14, 2016

Date: _____



Thos. Y. Pickett & Co., Inc.

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

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

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

Thos. Y. Pickett & Company, Inc.

APPRAISAL PROCEDURES AND REAPPRAISAL PLAN

UTILITY, RAILROAD AND PIPELINE PROPERTIES

Overview

Utility, railroad, and pipeline properties consists of operating property, excluding land, owned by utility, railroad and pipeline companies and related personal property and improvements. Thos. Y. Pickett & Co., Inc. ("Thos. Y. Pickett" or "Pickett") is contracted to reappraise this type of property annually for the appraisal district. The completed appraisals are all retrospective in nature. The purpose of the appraisals is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec. 1.04). "Market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

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

The effective date of the appraisals is January 1 of the year for which this report is submitted.

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

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

Assumptions and Limiting Conditions

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

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

Discovery Procedures and Data Collection

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

Valuation Approach and Analysis

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

Cost Approach

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

Income Approach

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

Market Approach

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

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

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

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

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

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

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

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

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

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

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

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

Review and Testing

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

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

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

ANTHONY E. (TONY) BELL

Vice President

EXPERIENCE

Thos. Y. Pickett & Company, Inc.	19 Years
Dallas County Appraisal Review Board (Auxiliary Member)	1 Year
A T & T	37 Years

QUALIFICATIONS

Mr. Bell is an accomplished Tax Manager with extensive experience in the valuation of the telecommunications industry including the valuation of manufacturing facilities, office equipment, buildings and the communications network. Since joining Thos. Y. Pickett & Co., Inc., his expertise has extended to complex industrial properties, such as, Electric Generation Plants, Gas Processing Plants and other oil field properties, as well as, the valuation of all other types of utility properties. He is skilled in determining strategies, developing presentations, and negotiating final values. He provided analysis on proposed tax legislative changes and recommended language supportive of a position. Mr. Bell manages the Thos. Y. Pickett & Co., Inc. Industrial & Utility Division, which performs appraisals in multiple states on large complex properties such as shipyards and mining operations, as well as, smaller properties such as oilfield equipment, saw mills and all utilities. Mr. Bell is also the Office Manager for the Dallas Office.

EDUCATION/LICENSES

B.S. Industrial Engineering-Newark College of Engineering
Significant course work towards M.S. Engineering Management
Twenty-four years attendance of Appraisal for Ad Valorem Taxation of Communications,
Energy and Transportation Properties-Wichita State University, Wichita, Kansas
Seminars on valuation of real and personal property in Texas
Registered Professional Appraiser-State of Texas-License #69124

PROFESSIONAL ASSOCIATIONS

Texas Association of Assessing Officers (TAAO)
Texas Department of Licensing & Regulation-Property Tax Professional
International Association of Assessing Officers (IAAO)

DANNY HENDRIX

Vice President
Senior Industrial Appraiser

EXPERIENCE

Thos. Y. Pickett & Company, Inc.	30 Years
B.J. Hughes, Inc. – Machinery Division	5 Years

QUALIFICATIONS

Mr. Hendrix has thirty-five (35) years of experience in appraising personal property, and representing various oilfield related service companies. He serves as a field appraiser for all types of oilfield related personal property and has coordinated industrial appraisal projects in Texas and in Wyoming. He worked on the Colorado Ratio Study for 1993-1996 in appraisals of personal properties, commercial, and industrial properties. Mr. Hendrix is responsible for all electric and telephone cooperative valuations, and all wind farm valuations performed in Texas by Thos. Y. Pickett & Company, Inc.

EDUCATION/LICENSES

Bachelor of Business Administration-University of Texas-Permian Basin-Odessa, TX
Registered Professional Appraiser-State of Texas-License #65564

PROFESSIONAL ASSOCIATION

Texas Department of Licensing & Regulation-Property Tax Professional
Texas Association of Assessing Officers (TAAO)
Texas Association of Appraisal Districts (TAAD)

DOUGLAS L. OSTERLOH

Chairman of the Board
Senior Appraiser

EXPERIENCE

Thos. Y. Pickett & Company, Inc.

35 Years

QUALIFICATIONS

Mr. Osterloh has extensive experience in unit appraisals of industrial, personal property, and utility properties including pipeline, electric, and gas distribution. He supervises appraisals of this type of property within the South Texas region, serves as manager of the Corpus Christi office.

In addition, he has thirty-one (31) years active experience in appraising complex industrial properties in the State of Mississippi, thirty (30) in the State of Wyoming, and over twenty-two (22) years experience in the appraisal of gaming equipment and casinos in Texas and Mississippi.

EDUCATION/LICENSES

Bachelor of Arts - Business Administration, Management
University of Texas, Arlington, Texas
Registered Professional Appraiser-State of Texas-License #17190
Various appraisal courses including the Wichita School on Unit Appraisals

PROFESSIONAL ASSOCIATIONS

Texas Association of Assessing Officers (TAAO)
Texas Department of Licensing & Regulation-Property Tax Professional
Texas Association of Appraisal Districts (TAAD)
Texas School Assessors Association
International Association of Assessing Officers (IAAO)
Mississippi Assessors and Collectors Association
Wyoming County Assessors' Associations

JAY REYNOLDS

Business Personal Property

EXPERIENCE

Thos. Y. Pickett & Company, Inc.	3 years
Nueces County Appraisal District	22 years

QUALIFICATIONS

Mr. Reynolds performs appraisals of business personal property. He has over twenty-five (25) years of appraisal experience in real property including complex income-producing properties such as retail, office, multi-family, mixed-use industrial properties and business personal property. Along with his registered professional appraiser's (RPA) designation which he has held since 1994, Jay also obtained his Certified Commercial Investment Member (CCIM) designation from the commercial division of the National Association of Realtors and the CCIM Institute in 2003. Mr. Reynolds served as Assistant Chief Appraiser from 2007 through October 2011 in Nueces County, where he started his career in 1989. Mr. Reynolds has held a Texas Real Estate Broker's license since early 2000.

EDUCATION/LICENSES

Associate Degree in Real Estate-Del Mar College in Corpus Christi, Texas
Bachelor Degree in Business Finance-Texas A&M University Corpus Christi, Texas
Registered Professional Appraiser-State of Texas TDLR #66548
Certified Commercial Investment Member-CCIM Institute Texas
Texas Real Estate Broker-Texas

PROFESSIONAL ASSOCIATIONS

Texas Department of Licensing and Regulations
CCIM Institute
Texas Association of Realtors – Licensed Broker

REVA GRYMES ARAMBULA

Personal Property/Utilities/Industrial Appraiser
Contract Administrator

EXPERIENCE

Thos. Y. Pickett & Company, Inc.

13 Years

QUALIFICATIONS

Ms. Arambula initially joined Thos. Y. Pickett as a Personal Property/Utilities/Industrial Contract Administrator and then took on the additional duties of an Industrial Appraiser. As a contract administrator, she was responsible for maintaining the personal property/utilities/industrial accounts which included handling address changes, agent changes & client request changes. She communicated with the appraisal districts on a regular basis and attended Appraisal Review Boards. As an industrial appraiser, she is responsible for the appraisal of oilfield related personal, industrial & special use properties.

EDUCATION/LICENSES

Registered Professional Appraiser-State of Texas-License #72326

PROFESSIONAL ASSOCIATIONS

Texas Department of Licensing & Regulation-Property Tax Professional
Texas Association of Assessing Officers (TAAO)

RICARDO O. GUZMAN

Mineral Appraiser

EXPERIENCE

Thos. Y. Pickett & Company, Inc. **5 Years**

City of Corpus Christi, **12 Years**

Assistant Director of Gas Operations
Assistant Director of Management and Budget
Director of Traffic Engineering

City of Kingsville **15 Years**

Director of Planning and Engineering
Public Works Director

QUALIFICATIONS

Mr. Guzman performs mineral appraisals. He has twenty eight (28) years experience in public administration with extensive experience in the production, transportation and distribution of oil and natural gas. This includes Facility Inspections, Construction, Service and Operations, Pressure and Measurement, Compressed Natural Gas, Cathodic Protection, Marketing and Finance with regard to the natural gas industry. In addition he has project management experience in evaluating and executing contracts for the procurement of equipment and construction of multimillion dollar capital improvement projects. He has experience appraising properties throughout the South Texas region.

EDUCATION/LICENSES

Bachelor of Science in Civil Engineering, Texas A & M University Kingsville, TX
Class III Appraiser, State of Texas, License # 74026

PROFESSIONAL ASSOCIATIONS

Texas Association of Assessing Officers (TAAO)

LANGUAGES

Fluent in English
Fluent in Spanish