

STATE OF TEXAS

COUNTY OF CAMERON

SCANNED

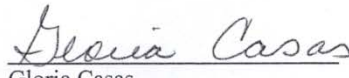
RESOLUTION ADOPTING  
REAPPRAISAL PLAN FOR 2019 - 2020


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 adopts the reappraisal plan attached hereto.

THIS RESOLUTION IS ADOPTED on this 20<sup>th</sup> day of August, 2018.

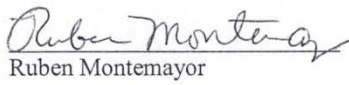
  
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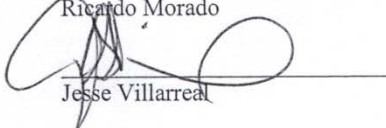
  
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# **Cameron Appraisal District Reappraisal Plan**

Appraisal Years 2019 and 2020

August 20, 2018

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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 10<sup>th</sup> 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 2019/2020 year, Cameron Appraisal District Real Estate Department plans to reappraise Point Isabel I.S.D. and part of Brownsville ISD. Assignments included are as follows:

### 2019 Reappraisal Plan – Point Isabel I.S.D.

IPI01	IPI02	IPI03	IPI04	IPI05	IPI06	IPI07	IPI08	IPI09	IPI10
IPI11	IPI12	IPI13	IPI14	IPI15	IPI16	IPI17	IPI18	IPI19	IPI20
IPI21	IPI22	IPI23	IPI24	IPI25	IPI26	IPI27	IPI28	IPI29	IPI30
IPI31	IPI32	IPI33	IPI34	IPI35	IPI36	IPI37	IPI38	IPI39	IPI40
IPI41	IPI42	IPI43	IPI44	IPI45	IPI46	IPI47			

### 2019 Reappraisal Plan – Part of Brownsville I.S.D.

BR0100A	BR0100B	BR0200A	BR0200B	BR0300A	BR0300B	BR0300C	BR0300D	BR0400A	BR0400B
BR0400C	BR0400D	BR0500A	BR0500B	BR0600A	BR0600B	BR0700A	BR0800A	BR0800B	BR0800C
BR0800D	BR0900A	BR0900B	BR0900C	BR0900D	BR0900E	BR0900F	BR0900G	BR0900H	BR0900I
BR0900J	BR0900K	BR0900L	BR0900M	BR0900N	BR0900O	BR0900P	BR0900Q	BR0900R	BR0900S
BR0900T	BR0900U	BR1000A	BR1000B	BR1000C	BR1000D	BR1000E	BR1000F	BR1000G	BR1000H
BR1000I	BR1000J	BR1000K	BR1000L	BR1000M	BR1000N				

### 2020 Reappraisal Plan – Part of Brownsville I.S.D.

BR1101A	BR1101B	BR1101C	BR1101D	BR1101E	BR1101F	BR1101G	BR1101H	BR1101I	BR1101J
BR1101K	BR1101L	BR1101M	BR1101N	BR1101O	BR1101P	BR1101Q	BR1101R	BR1101S	BR1101T
BR1101U	BR1101V	BR1101W	BR1102A	BR1102B	BR1102C	BR1102D	BR1201A	BR1201B	BR1202A
BR1202B	BR1202C	BR1202D	BR1202E	BR1202F	BR1202G	BR1203A	BR1203B	BR1301A	BR1301B
BR1301C	BR1301D	BR1301E	BR1302A	BR1302B	BR1302C	BR1302D	BR1302E	BR1303A	BR1303B
BR1303C	BR1303D	BR1303E	BR1304A	BR1304B	BR1304C	BR1304D	BR1305A	BR1305B	BR1305C
BR1305D	BR1305E	BR1305F	BR1305G	BR1305H	BR1306A	BR1306B	BR1306C	BR1306D	BR1306E
BR1306F	BR1306G	BR1306H	BR1306I	BR1306J	BR1306K	BR1307A	BR1401A	BR1401B	BR1401C
BR1402A	BR1402B	BR1402C	BR1402D	BR1402E	BR1402F	BR1403A	BR1403B	BR1403C	BR1403D
BR1403E									



The Cameron Appraisal District Business Personal Property Department will re-appraise all L1, L2, L2F and S category accounts within the School District of Harlingen, Los Fresnos, Brownsville and Point Isabel for the 2019/2020 year. Reappraisal will also consist of M1 category within the School District of San Benito, Rio Hondo, La Feria, Los Fresnos and Point Isabel.

Harlingen- All L1, L2, L2F and S Category within the School District - 2019

Los Fresnos- All L1, L2, L2F and S Category within the School District - 2019

Brownsville- All L1, L2, L2F and S Category within the School District - 2020

Point Isabel- All L1, L2, L2F and S Category within the School District - 2020

San Benito - All M1 Category accounts within the School District - 2019

Rio Hondo- All M1 Category accounts within the School District – 2019

La Feria - All M1 Category accounts within the School District - 2020

Los Fresnos - All M1 Category accounts within the School District - 2020

Point Isabel - All M1 Category accounts within the School District - 2020

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

The Reappraisal 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 2019/2020 are detailed in the 2019/2020 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 2019 and 2020. 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 15<sup>th</sup>). 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 2019/2020 are detailed in the 2019/2020 appraisal district budget, as adopted by the board of directors. This reappraisal plan is adjusted to reflect the available staffing in appraisal year 2019 and the anticipated staffing for appraisal year 2020. 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 2019 and 2020. 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.

## 2019 CALENDAR OF KEY EVENTS

<b>2019 Appraisal Year</b>		
Event	Beginning Date	Ending Date
Create 2019 Year Layer in CAMA System	8/1/2018	8/1/2018
Field Operations – IPI and part of Brownsville ISD	8/1/2018	10/31/2018
Discovery Process – Building Permits, Rechecks, Reappraisal	8/1/2018	4/15//2019
Field Operations-Business Personal Property IHG and ILO	8/1/2018	2/13/2019
Adopt Biennial Reappraisal Plan Covering 2019 and 2020	8/20/2018	8/20/2018
Adopt 2019 Appraisal District Budget	9/15/2018	9/15/2018
TDLR Education Courses RPA track as Necessary	10/2/2018	1/31/2019
Field Operations-Business Personal Property M1 Category ISB and IRH	12/1/2018	4/1/2019
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2019	1/1/2019
Process Exemptions and Special Use Applications	1/1/2019	To Applicable Deadlines
Personal Property Renditions Mailed	1/1/2019	1/7/2019
Preliminary Property Value Study Released	1/31/2019	1/31/2019
Full Valuation Effort – Model Specification / Calibration included	2/15/2019	3/30/2019
PVS Protest Deadline if Necessary	3/12/2019	3/12/2019
Valuation Review / Error Reports Cleanup	3/15/2019	3/30/2019
Send 25.19 Appraisal Notices	4/1/2019	4/15/2019
Certified Estimates of Value Due to School Districts	4/30/2019	4/30/2019
Create Future Year Layer for GIS 2019 Plats and Deeds	5/1/2019	5/1/2019
Turn Over Records to ARB	5/1/2019	5/15/2019
Informal Hearings Scheduled - Depending on Volume	5/7/2019	7/2/2019
Formal Hearings Scheduled - Depending on Volume	5/15/2019	7/15/2019
Primary Protest Deadline	5/15/2019	5/15/2019
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2019	6/30/2019
Mineral Import from Vendor	7/15/2019	7/15/2019
Certification of the Appraisal Roll	7/25/2019	7/25/2019
Regularly Scheduled Meetings:		
Monthly ARB Full Board Meetings as Necessary	Third Thursday	
Monthly Board of Directors Meetings	Third Monday	

## 2020 CALENDAR OF KEY EVENTS

<b>2020 Appraisal Year</b>		
Event	Beginning Date	Ending Date
Create 2020 Year Layer in CAMA System	8/1/2019	8/1/2019
Field Operations - Brownsville ISD	8/1/2019	9/25/2019
Discovery Process – Building Permits, Rechecks	8/1/2019	4/15/20
Field Operations-Business Personal Property IBR and IPI	8/1/2019	2/12/2020
Adopt 2020 Appraisal District Budget	9/15/2019	9/15/2019
TDLR Education Courses RPA track as Necessary	10/1/2019	1/31/2020
Field Operations-Business Personal Property M1 Category ILA, ILO, IPI	12/1/2019	4/1/2020
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2020	1/1/2020
Process Exemptions and Special Use Applications	1/1/2020	To Applicable Deadlines
Personal Property Renditions Mailed	1/1/2020	1/7/2020
Preliminary Property Value Study Released	1/31/2020	1/31/2020
Release of Methods and Assistance Program (MAP) Audit Findings	1/31/2020	1/31/2020
Full Valuation Effort – Model Specification / Calibration included	2/15/2020	3/30/2020
PVS Protest Deadline if Necessary	3/12/2020	3/12/2020
Valuation Review / Error Reports Cleanup	3/15/2020	3/30/2020
Send 25.19 Appraisal Notices	4/1/2020	4/15/2020
Certified Estimates of Value Due to School Districts	4/30/2020	4/30/2020
Create Future Year Layer for GIS 2020 Plats and Deeds	5/1/2020	5/1/2020
Turn Over Records to ARB	5/1/2020	5/15/2020
Informal Hearings Scheduled - Depending on Volume	5/7/2020	7/2/2020
Formal Hearings Scheduled - Depending on Volume	5/15/2020	7/15/2020
Primary Protest Deadline	5/15/2020	5/15/2020
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2020	6/30/2020
Mineral Import from Vendor	7/15/2020	7/15/2020
Certification of the Appraisal Roll	7/25/2020	7/25/2020
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 2019 and 2020 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 of time that the property is likely to be held or lots sold out of inventory. Since there is no legal requirement that developers or builders render their inventory, a preliminary estimate of inventory value may be difficult to estimate. In these cases, inventory discounts will be applied as a result of an appeal.

## COMMERCIAL AND MULTIFAMILY REAL PROPERTY

### COST APPROACH

The cost approach to value will be applied using the comparative unit, or square foot method of

cost estimating. The following is the basic model that the district utilizes when employing the cost approach:

$$MV = RCNLD + LV$$

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

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

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

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

### SALES COMPARISON APPROACH

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

Sales of similarly improved properties will provide a basis for the test of depreciation schedules

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

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

### INCOME APPROACH

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

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

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

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

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 April to 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:

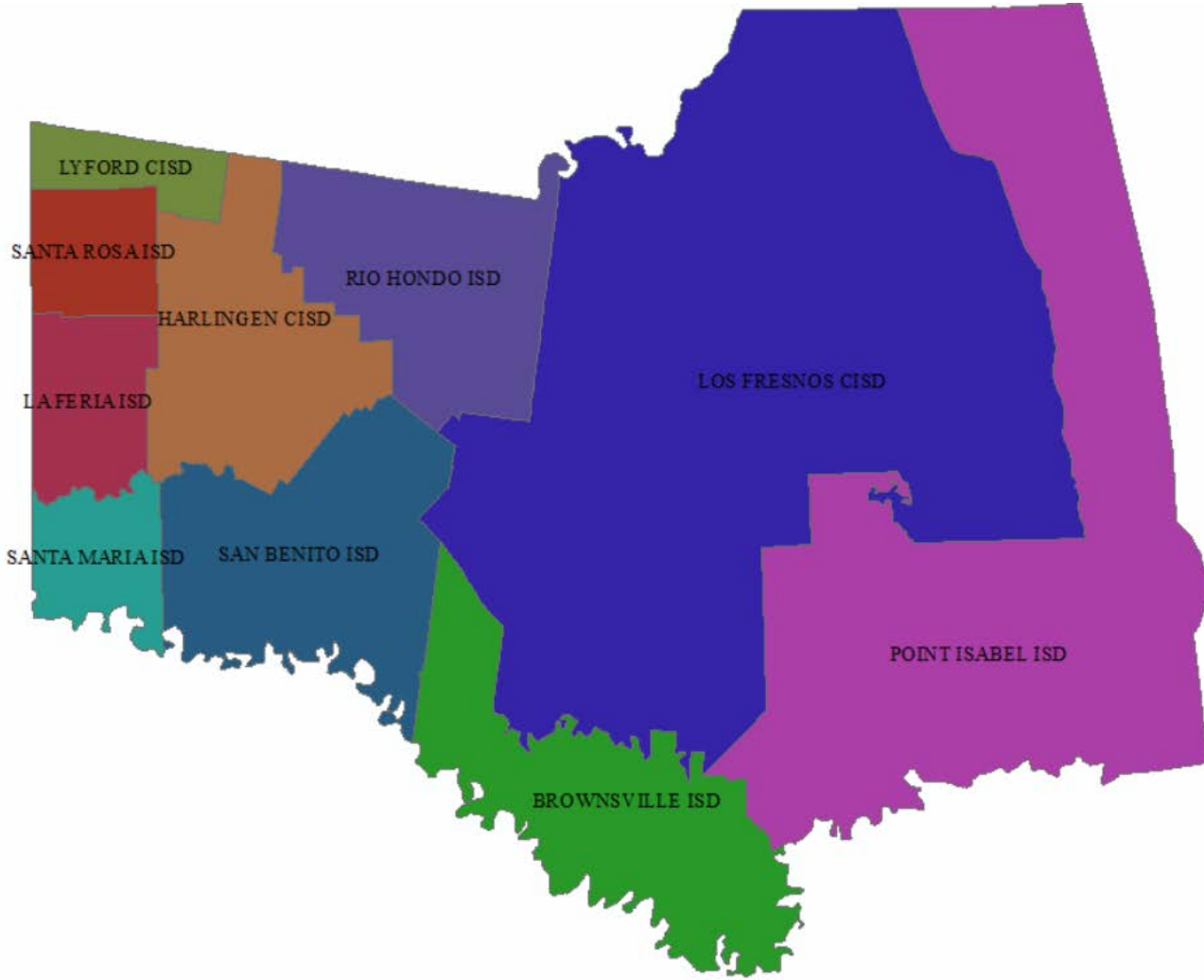
1. Property sales information
2. Property sales adjustment grids

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

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CAMERON APPRAISAL DISTRICT ANNUAL EVENT  
CALENDAR

## 2019 Cameron Appraisal District Annual Event Calendar

	<b>Event</b>	<b>Dept./Staff</b>	<b>Comments:</b>
8/1/2018 thru 8/30/2018	Continue collecting and identifying permits for 1st and 2nd quarter	Data Dept.	
8/12/2018	Create 2019 layer in CAMA system	GIS	
8/1/2018 thru 4/1/2019	Field Operations/Discovery Process	Real/Personal	
9/15/2018	Adopt 2019 Appraisal District Budget	Board of Directors	
9/14/2018	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2018 thru 1/31/2019	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2019	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
1/15/2019	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/1/2019	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2019	Date rendition period begins, continues through April 1 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/31/2019	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2019	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2019	Preliminary property value study released		
2/1/2019	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
3/15/2019 thru 3/30/2019	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01



	<b>Event</b>	<b>Dept./Staff</b>	<b>Comments:</b>
3/31/2019	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
4/1/2019	Last day(or as soon as practicable thereafter) for chief appraisers to mail notices of appraised value for single-family residence homestead properties	ITT	Sec. 25.19(a)
4/1/2019	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(a)
4/1/2019	Sent first batch of appraisal notices	ITT	Sec. 25.19(a)
4/30/2019	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(e)
4/30/2019	Certified estimates of value due to school districts	Chief Appraiser	
5/1/2019 thru 5/15/2019	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22(a)
	Create future year layer for GIS 2020 plats and deeds	ITT	
5/1/2019 thru 5/15/2019	Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation	Administration	Sec. 41.41, 41.70 Amend
5/1/2019	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(b) Amend
5/7/2019 thru 7/2/2019	Informal hearings scheduled-depending on volume.	ARB Coordinator	
5/15/2019	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 Amend

	<b>Event</b>	<b>Dept./Staff</b>	<b>Comments:</b>
5/15/2019	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. 41.44 Amend HB 2228
5/15/2019	Formal hearings scheduled-depending on volume	ARB Coordinator	
5/20/2019	Send subsequent batches of appraisal notices as necessary.	ITT	
5/31/2019	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	Exemptions	Sec. 11.421
6/14/2019	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. 6.066(a) and (i)
7/15/2019	Mineral import from vendor	Personal Property	
7/20/2019	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. 41.12(a)- (c)
7/25/2019	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2019	Last day for property owners to apply for Sept. 1 inventory appraisal for the next year	Personal Property	Sec. 23.12(f)

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

### **2020 Cameron Appraisal District Annual Event Calendar**

	<b>Event</b>	<b>Dept./Staff</b>	<b>Comments:</b>
8/1/2019 thru 8/30/2019	Continue collecting and identifying permits for 1st and 2nd quarter	Data Dept.	
8/12/2019	Create 2020 layer in CAMA system	GIS	
8/1/2019 thru 4/15/2020	Field Operations/Discovery Process	Real/Personal	
9/15/2019	Adopt 2020 Appraisal District Budget	Board of Directors	
9/14/2019	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2019 thru 1/31/2020	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2020	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
1/1/2020	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2020	Date rendition period begins, continue through April 1 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/15/2020	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/31/2020	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2020	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2020	Preliminary property value study released		
2/1/2020	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
3/15/2020 thru	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01

3/30/2020			
3/31/2020	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

	<b>Event</b>	<b>Dept/Staff</b>	<b>Comments:</b>
4/1/2020	Last day(or as soon as practicable thereafter) for chief appraisers to mail notices of appraised value for single-family residence homestead properties	ITT	Sec. 25.19(a)
4/1/2020	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(a)
4/1/2020	Send first batch of appraisal notices	ITT	Sec. 25.19(a)
4/30/2020	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(e)
4/30/2020	Certified estimates of value due to school districts	Chief Appraiser	
5/1/2020 thru 5/15/2020	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22(a)
	Create future year layer for GIS 2020 plats and deeds	ITT	
5/1/2020 thru 5/15/2020	Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation	Administration	Sec. 41.41, 41.70 Amend
5/1/2020	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(b) Amend
5/7/2020 thru 7/2/2020	Informal hearings scheduled-depending on volume.	ARB Coordinator	

	<b>Event</b>	<b>Dept./Staff</b>	<b>Comments:</b>
5/15/2020	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 Amend
5/15/2020	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. 41.44 Amend HB 2228
5/15/2020	Formal hearings scheduled-depending on volume	ARB Coordinator	
5/20/2020	Send subsequent batches of appraisal notices as necessary.	ITT	
5/31/2020	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	Exemptions	Sec. 11.421
6/14/2020	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. 6.06(a) and (i)
7/15/2020	Mineral import from vendor	Personal Property	
7/20/2020	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. 41.12(a)-(c)
7/25/2020	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2020	Last day for property owners to apply for Sept. 1 inventory appraisal for the next year	Personal Property	Sec. 23.12(f)

	<b>Event</b>	<b>Dept./Staff</b>	<b>Comments:</b>
	<b>Regular scheduled meetings:</b>		
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 2019/2020 Reappraisal Plan Timeline

## **Cameron Appraisal District 2019/2020 Reappraisal Plan Timeline**

### **July thru August**

Collect and identify building permits issued 1<sup>st</sup> and 2<sup>nd</sup> 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**

Reappraisal of Real and Personal Property  
Field inspect accounts with 1<sup>st</sup> and 2<sup>nd</sup> quarter building permits (within the Reappraisal area)  
Field inspect recheck accounts (within the Reappraisal area)  
Field inspect and verify sale accounts (within the Reappraisal area)  
Field inspect properties with less than 100% complete on main area that are not flagged for field inspection (within the Reappraisal 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**

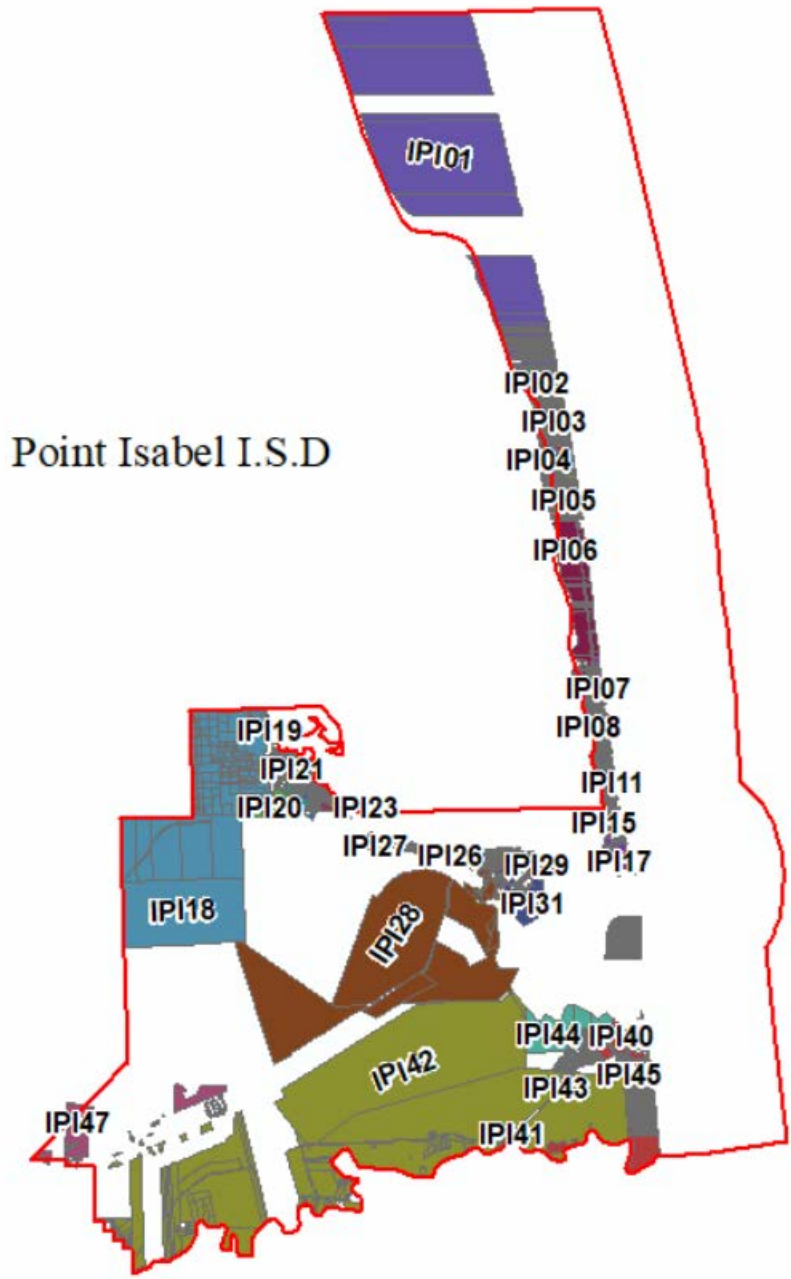
Collect and identify accounts with building permits issued 3<sup>rd</sup> and 4<sup>th</sup> quarter  
Identify recheck accounts  
Identify sale accounts  
Identify properties with less than 100% complete on main area that are not flagged for field inspection  
Print and Prepare field work with maps  
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

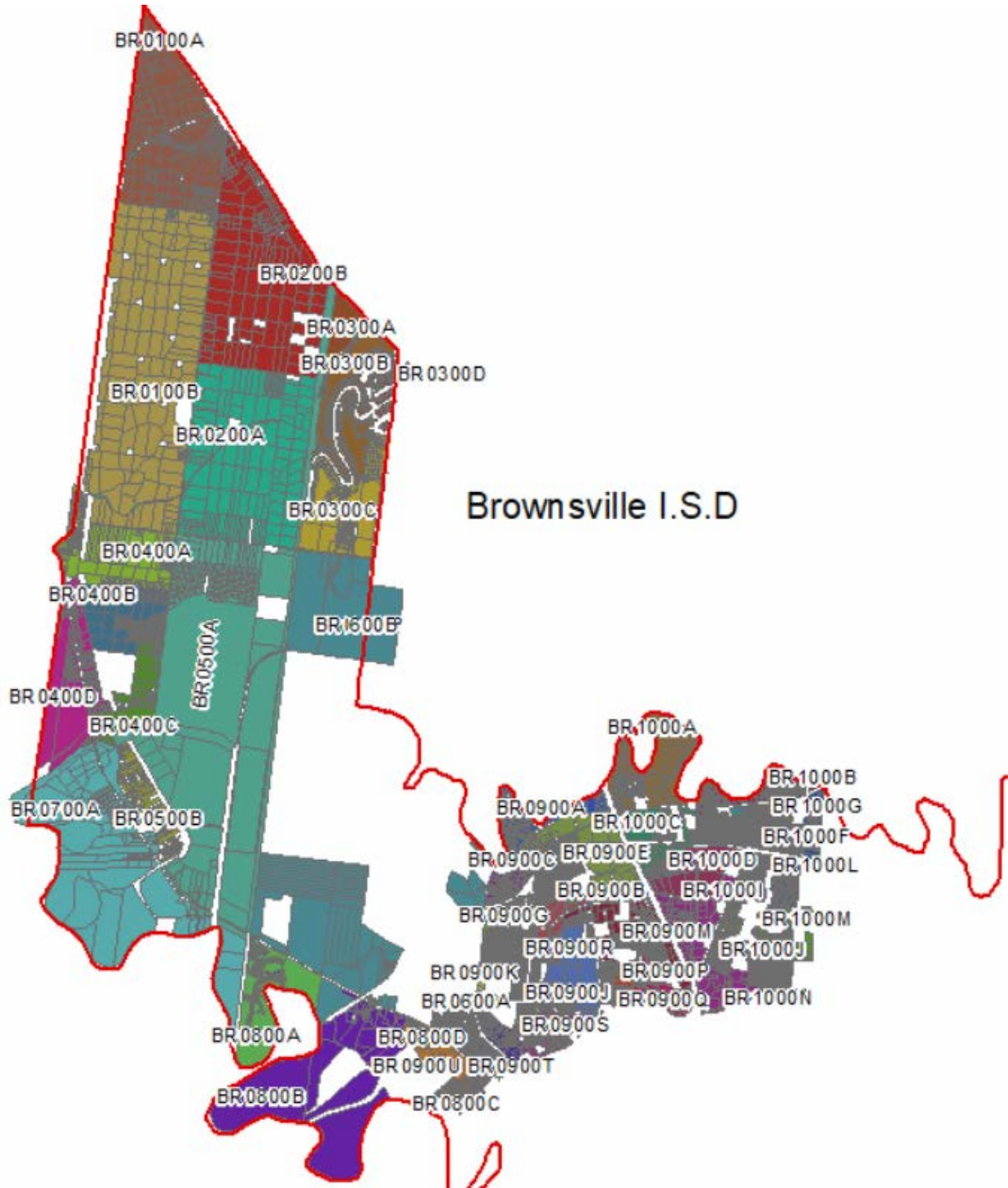
**Cameron Appraisal District  
2019/2020 Reappraisal Plan  
Point Isabel ISD and part of Brownsville ISD  
Number of Parcels and Assignments Groups**

**2019 Reappraisal Plan**  
Point Isabel I.S.D.  
Assignment Group Map



Point Isabel I.S.D Parcels: 11,482

**2019 Reappraisal Plan**  
Part of Brownsville ISD  
Assignment Group Map



Brownsville I.S.D Parcels: 14,608

## 2019 Reappraisal Plan Assignment Group Summary

Point Isabel I.S.D		Brownsville I.S.D	
Assignment	Count	Assignment	Count
IPI01	212	BR0100A	186
IPI02	276	BR0100B	187
IPI03	268	BR0200A	190
IPI04	358	BR0200B	164
IPI05	310	BR0300A	270
IPI06	198	BR0300B	272
IPI07	285	BR0300C	260
IPI08	258	BR0300D	100
IPI09	270	BR0400A	230
IPI10	291	BR0400B	283
IPI11	121	BR0400C	328
IPI12	304	BR0400D	248
IPI13	276	BR0500A	305
IPI14	285	BR0500B	247
IPI15	209	BR0600A	297
IPI16	235	BR0600B	123
IPI17	70	BR0700A	199
IPI18	193	BR0800A	264
IPI19	342	BR0800B	213
IPI20	290	BR0800C	252
IPI21	339	BR0800D	277
IPI22	250	BR0900A	282
IPI23	305	BR0900B	311
IPI24	204	BR0900C	319
IPI25	146	BR0900D	333
IPI26	305	BR0900E	302
IPI27	418	BR0900F	304
IPI28	34	BR0900G	236
IPI29	340	BR0900H	345
IPI30	346	BR0900I	307
IPI31	349	BR0900J	265
IPI32	262	BR0900K	271
IPI33	363	BR0900L	206
IPI34	184	BR0900M	238
IPI35	186	BR0900N	285
IPI36	190	BR0900O	312
IPI37	256	BR0900P	121
IPI38	229	BR0900Q	206
IPI39	238	BR0900R	304
IPI40	60	BR0900S	288
IPI41	114	BR0900T	267
IPI42	238	BR0900U	285
IPI43	285	BR1000A	267
IPI44	202	BR1000B	286
IPI45	250	BR1000C	292
IPI46	256	BR1000D	285
IPI47	82	BR1000E	297
<b>Total</b>	<b>11,482</b>	BR1000F	281
		BR1000G	288
		BR1000H	246
		BR1000I	287
		BR1000J	274
		BR1000K	286
		BR1000L	281
		BR1000M	275
		BR1000N	281
		<b>Total</b>	<b>14,608</b>

Total Parcels: 32,246

*(Includes 6,156 additional Point Isabel I.S.D. Condo Units)*



**2020 Reappraisal Plan**  
Part of Brownsville I.S.D.  
Assignment Group Map

TOTAL PARCELS: 22,486



## 2020 Reappraisal Plan Assignment Group Summary

Brownsville I.S.D.		Brownsville I.S.D.	
Assignment	Count	Assignment	Count
BR1101A	276	BR1302B	254
BR1101B	297	BR1302C	280
BR1101C	262	BR1302D	241
BR1101D	298	BR1302E	202
BR1101E	288	BR1303A	214
BR1101F	259	BR1303B	268
BR1101G	273	BR1303C	283
BR1101H	268	BR1303D	253
BR1101I	289	BR1303E	278
BR1101J	172	BR1304A	278
BR1101K	173	BR1304B	242
BR1101L	236	BR1304C	225
BR1101M	206	BR1304D	190
BR1101N	272	BR1305A	246
BR1101O	260	BR1305B	277
BR1101P	281	BR1305C	254
BR1101Q	270	BR1305D	259
BR1101R	276	BR1305E	265
BR1101S	228	BR1305F	240
BR1101T	261	BR1305G	207
BR1101U	297	BR1305H	127
BR1101V	297	BR1306A	198
BR1101W	294	BR1306B	245
BR1102A	251	BR1306C	246
BR1102B	251	BR1306D	244
BR1102C	266	BR1306E	251
BR1102D	242	BR1306F	246
BR1201A	198	BR1306G	238
BR1201B	219	BR1306H	248
BR1202A	229	BR1306I	228
BR1202B	276	BR1306J	222
BR1202C	272	BR1306K	222
BR1202D	262	BR1307A	143
BR1202E	255	BR1401A	211
BR1202F	245	BR1401B	231
BR1202G	140	BR1401C	192
BR1203A	272	BR1402A	203
BR1203B	210	BR1402B	285
BR1301A	226	BR1402C	276
BR1301B	247	BR1402D	266
BR1301C	278	BR1402E	263
BR1301D	271	BR1402F	289
BR1301E	263	BR1403A	265
BR1302A	241	BR1403B	293
		BR1403C	293
		BR1403D	233
		BR1403E	225

TOTAL PARCELS: 22,486

**CAMERON APPRAISAL DISTRICT  
2019/2020 REAPPRAISAL PLAN  
SUBDIVISION PREFIX LIST**

## 2019 REAPPRAISAL PLAN PREFIX LISTING - POINT ISABEL I.S.D.

13-0000	31-0000	31-0100	31-0200	31-0300	31-0400	31-2500	31-2800	31-5000	31-5100
31-2500	31-2800	31-5000	31-5100	31-6000	31-6100	31-6200	31-8000	31-9000	47-0000
31-6200	31-8000	31-9000	47-0000	47-0001	47-0010	47-0020	47-0030	47-0040	47-0041
47-0020	47-0030	47-0040	47-0041	47-0042	47-0060	47-0500	47-2000	47-2001	47-2010
47-0500	47-2000	47-2001	47-2010	47-2200	47-2801	47-2802	47-2900	47-2901	47-3300
47-2802	47-2900	47-2901	47-3300	47-3500	47-3510	47-3511	47-3850	47-4199	47-4200
47-3511	47-3850	47-4199	47-4200	47-4201	47-4202	47-4203	47-4210	47-4211	47-4212
47-4203	47-4210	47-4211	47-4212	47-4213	47-4220	47-4300	47-4400	47-4800	47-4900
47-4300	47-4400	47-4800	47-4900	47-5000	47-5500	47-5501	47-5502	47-5510	47-6000
47-5501	47-5502	47-5510	47-6000	47-6580	47-6600	47-6700	47-6701	47-6720	47-6740
47-6700	47-6701	47-6720	47-6740	47-7000	47-7001	47-8250	47-8800	47-8900	47-8920
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94-8420	96-6000	96-8000	96-8005	96-8010					

## 2019 REAPPRAISAL PLAN PREFIX LISTING - PART OF BROWNSVILLE ISD

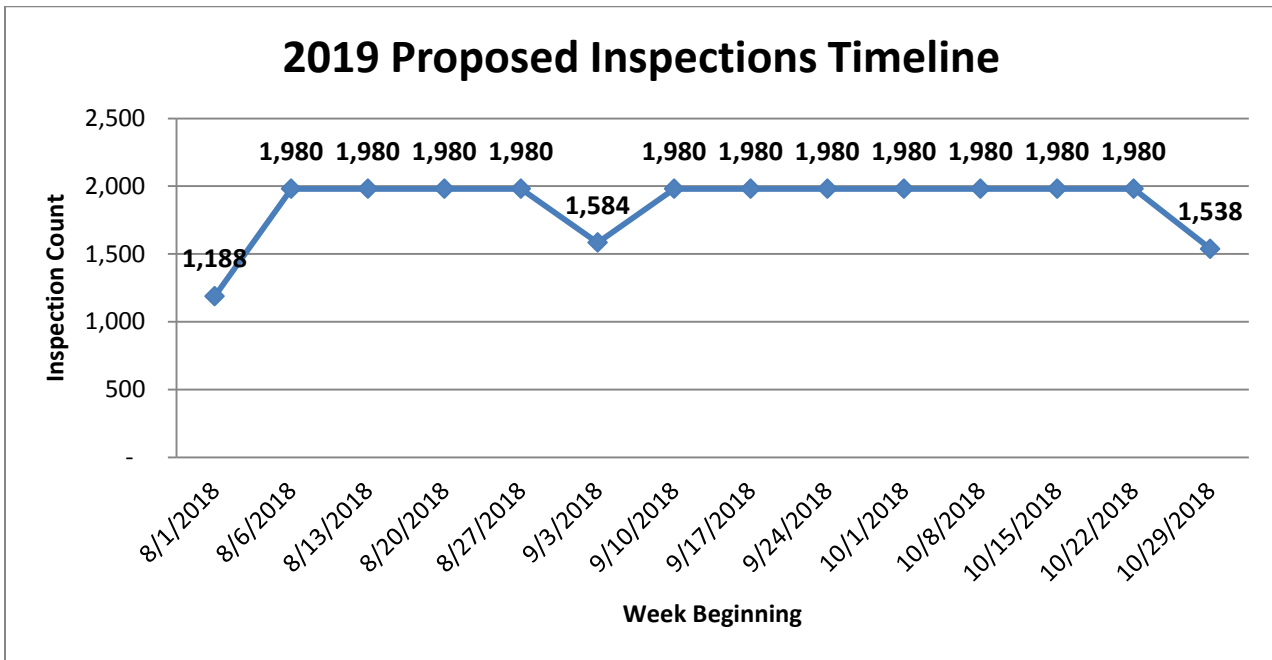
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**CAMERON APPRAISAL DISTRICT  
2019/2020 REAPPRAISAL PLAN  
PROPOSED INSPECTION TIMELINES**



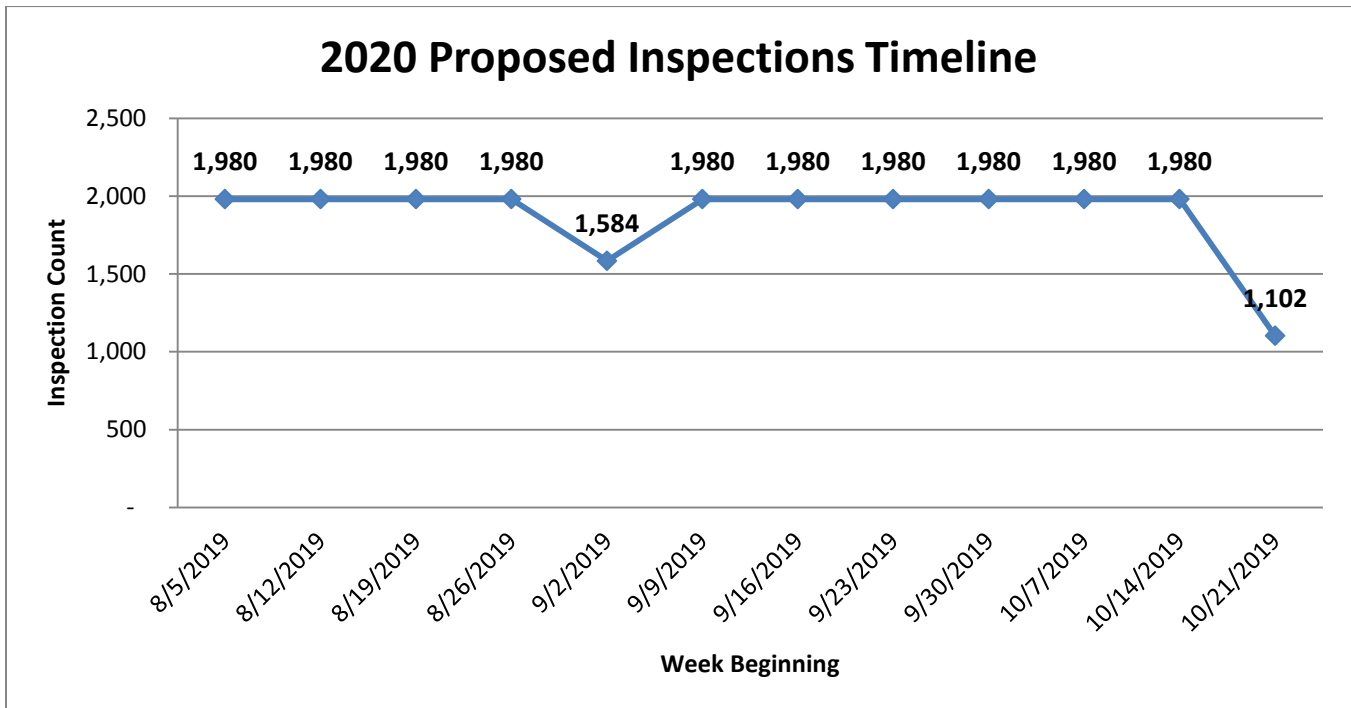
Cameron Appraisal District  
 2019 Reappraisal Plan  
 Proposed Inspections Timeline  
 Point Isabel I.S.D. / Part of Brownsville I.S.D.



	<b>COUNT</b>
Point Isabel I.S.D	11,482
(Additional Condo Units)	6,156
Part of Brownsville I.S.D:	14,608
<b>TOTAL</b>	<b>32,246</b>

Cameron Appraisal District  
 2020 Reappraisal Plan  
 Proposed Inspections Timeline  
 Part of Brownsville I.S.D.

Total Count: 22,486



**CAMERON APPRAISAL DISTRICT  
2019/2020 REAPPRAISAL PLAN  
CATEGORY BREAKDOWN**

CAMERON APPRAISAL DISTRICT  
2019 REAPPRAISAL PLAN  
CATEGORY BREAKDOWN

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	23,307
B	MULTIFAMILY RESIDENCE	665
C1	VACANT LOTS AND LAND TRACTS	6,034
D1	QUALIFIED OPEN-SPACE LAND	539
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	7
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	599
F1	COMMERCIAL REAL PROPERTY	1,083
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	4
J2	GAS DISTRIBUTION SYSTEM	1
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	3
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	2
J5	RAILROAD	2
	Total:	<b>32,246</b>

Includes 6,156 additional Point Isabel I.S.D. condo units.

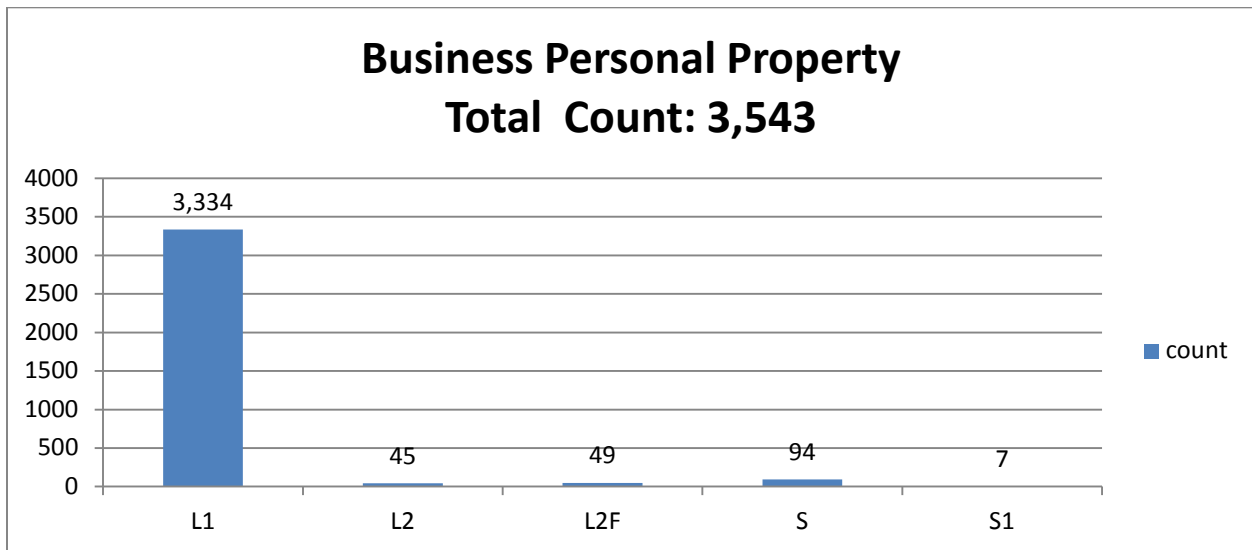
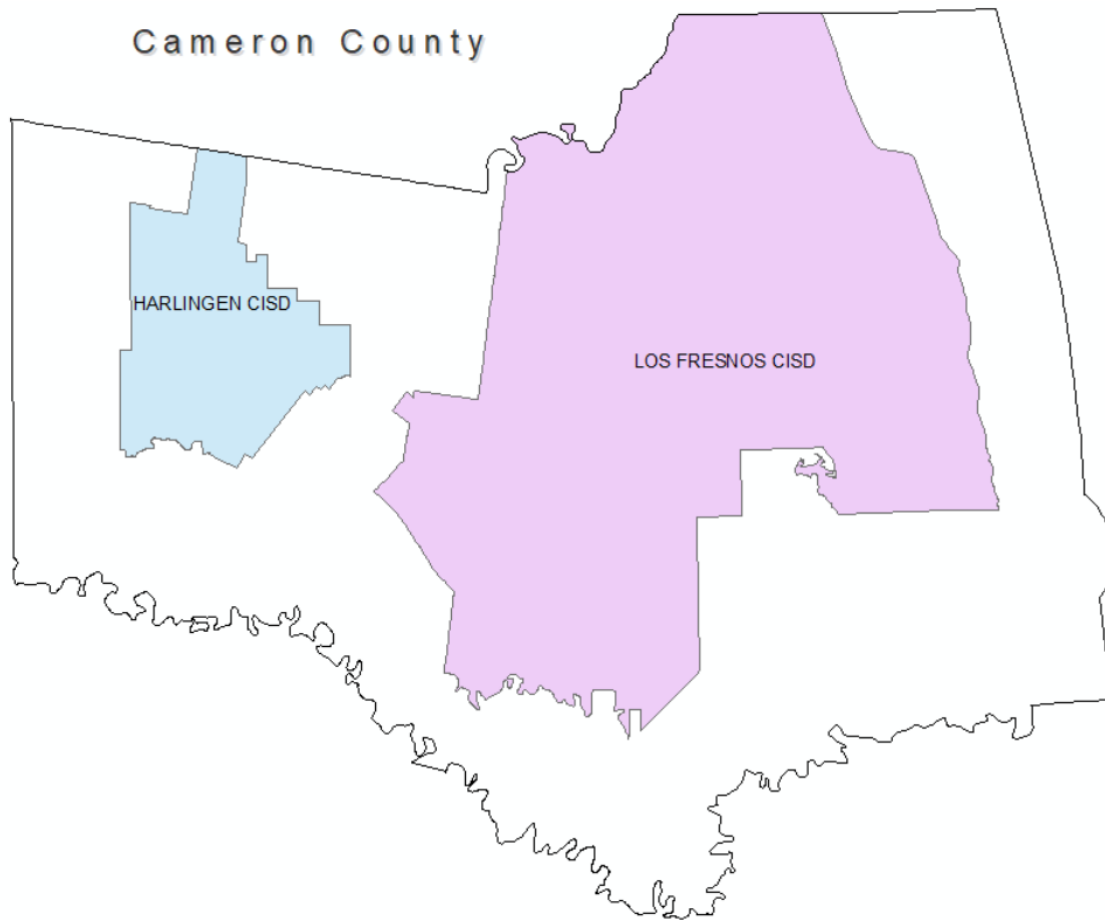
CAMERON APPRAISAL DISTRICT  
2020 REAPPRAISAL PLAN  
CATEGORY BREAKDOWN

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	17,600
B	MULTIFAMILY RESIDENCE	800
C1	VACANT LOTS AND LAND TRACTS	2,076
D1	QUALIFIED OPEN-SPACE LAND	103
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	6
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	56
F1	COMMERCIAL REAL PROPERTY	1,801
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	23
J2	GAS DISTRIBUTION SYSTEM	3
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	2
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	4
J5	RAILROAD	12
Total:		<b>22,486</b>

# PERSONAL PROPERTY

Cameron Appraisal District  
2019 Reappraisal Plan  
Business Personal Property  
Harlingen and Los Fresnos ISD

**Cameron Appraisal District 2019 Reappraisal Plan Business Personal Property  
Harlingen and Los Fresnos ISD**





Cameron Appraisal District – 2019 Reappraisal plan  
 Business Personal Property Account listing  
**Harlingen CISD**

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Cameron Appraisal District – 2019 Reappraisal plan  
 Business Personal Property Account listing  
**Los Fresnos ISD**

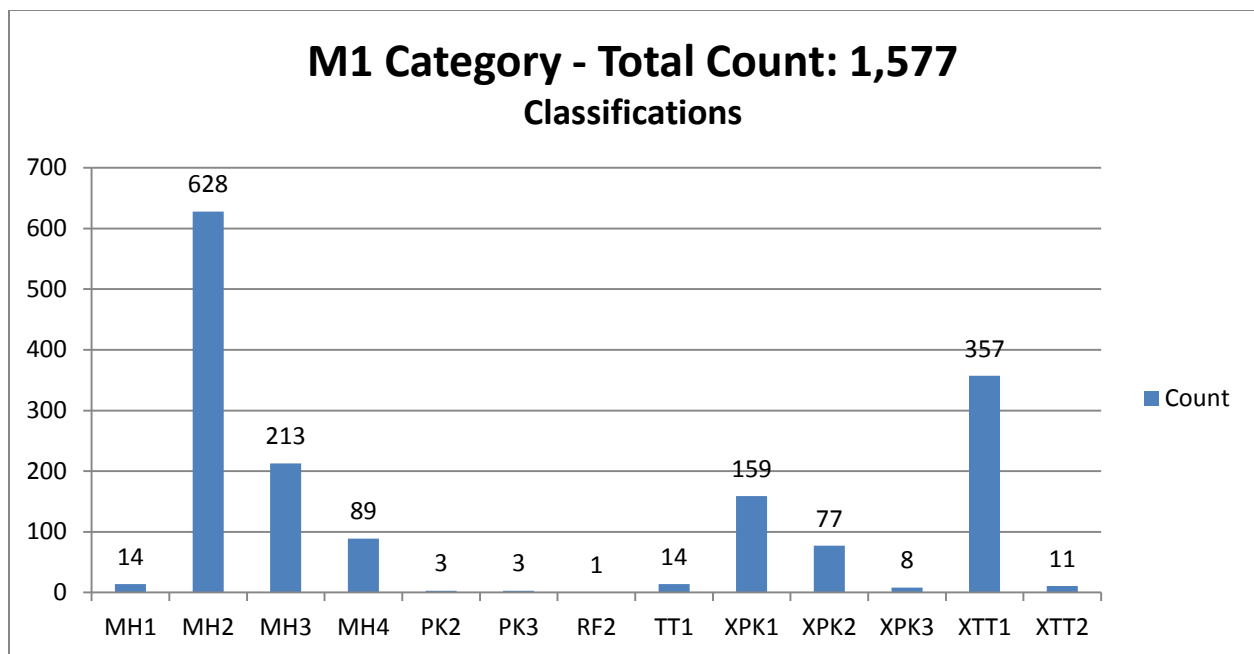
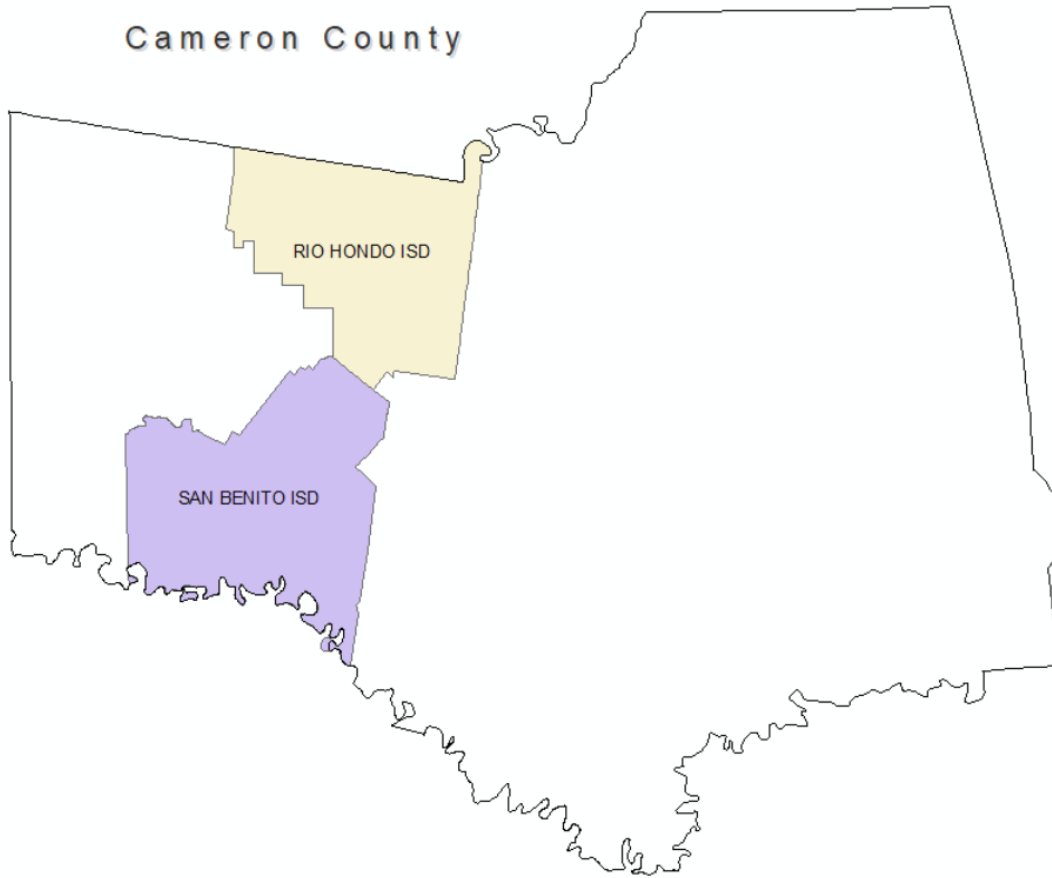
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Cameron Appraisal District  
2019 Reappraisal Plan  
M1 Category  
San Benito and Rio Hondo ISD

## Cameron Appraisal District - 2019- Reappraisal Plan M1 Category San Benito and Rio Hondo ISD



Cameron Appraisal District  
 2019 Reappraisal Plan  
 Mobile home parks - M1 category  
 San Benito and Rio Hondo ISD

Park Code	Description	Count
MH6005	ALEXANDER MHP - RIO HONDO	12
MH6020	RIVER RANCH RESORT - RIO HONDO	97
MH6025	TWIN PALMS MHP - RIO HONDO	64
MH7000	ANGLER'S NEST RV PARK	18
MH7010	CIRCLE M TR PARK - SAN BENITO	26
MH7015	BARRIENTOS MHP - SAN BENITO	14
MH7020	DE LOS SANTOS MHP - SAN BENITO	26
MH7025	EL CAMINO REAL MHP - SAN BENITO	10
MH70254	EL CAMINO REAL 4TH - SAN BENITO	11
MH70255	EL CAMINO REAL 5TH - SAN BENITO	4
MH70256	EL CAMINO REAL MESQ - SAN BENITO	16
MH70257	EL CAMINO REAL PALM - SAN BENITO	19
MH7030	EL RANCHITO RV PARK - SAN BENITO	32
MH7035	THE TROPICS MHP - SAN BENITO	120
MH7038	FIRST COLONY MHP - SAN BENITO	53
MH7040	FUN N SUN MHP - SAN BENITO	632
MH7045	GARDEN MHP - SAN BENITO	49
MH7050	GREEN ACRES MHP - SAN BENITO	9
MH7055	LOS REYES MHP - SAN BENITO	159
MH7060	MONTERREY MOTEL RV - SAN BENITO	3
MH7075	PAN AM MHP & RV - SAN BENITO	35
MH7080	RESACA BEND RV PARK - SAN BENITO	34
MH7085	RESACA CITY RV MHP - SAN BENITO	48
MH7090	VALLEY RV PARK - SAN BENITO	5
MH7095	TROPICAL TRAILS MHP - SAN BENITO	39
MH7100	WILLIAMS ROAD MHP - SAN BENITO	42
		<b>1,577</b>

Cameron Appraisal District - 2019 Reappraisal plan  
M1 Category Account Listing  
**San Benito and Rio Hondo ISD**

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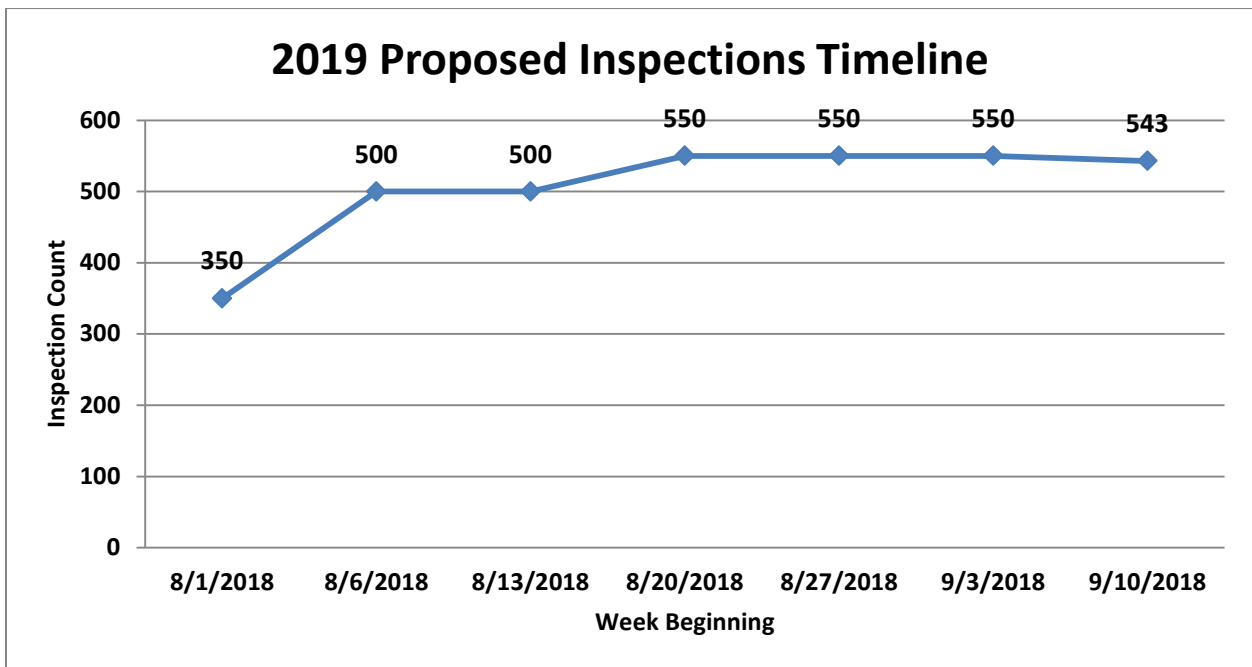
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Cameron Appraisal District  
2019 Reappraisal Plan  
Proposed Inspection Timeline  
Harlingen and Los Fresnos ISD

CAMERON APPRAISAL DISTRICT  
 2019 REAPPRAISAL PLAN - BUSINESS PERSONAL PROPERTY  
 PROPOSED INSPECTIONS TIMELINE

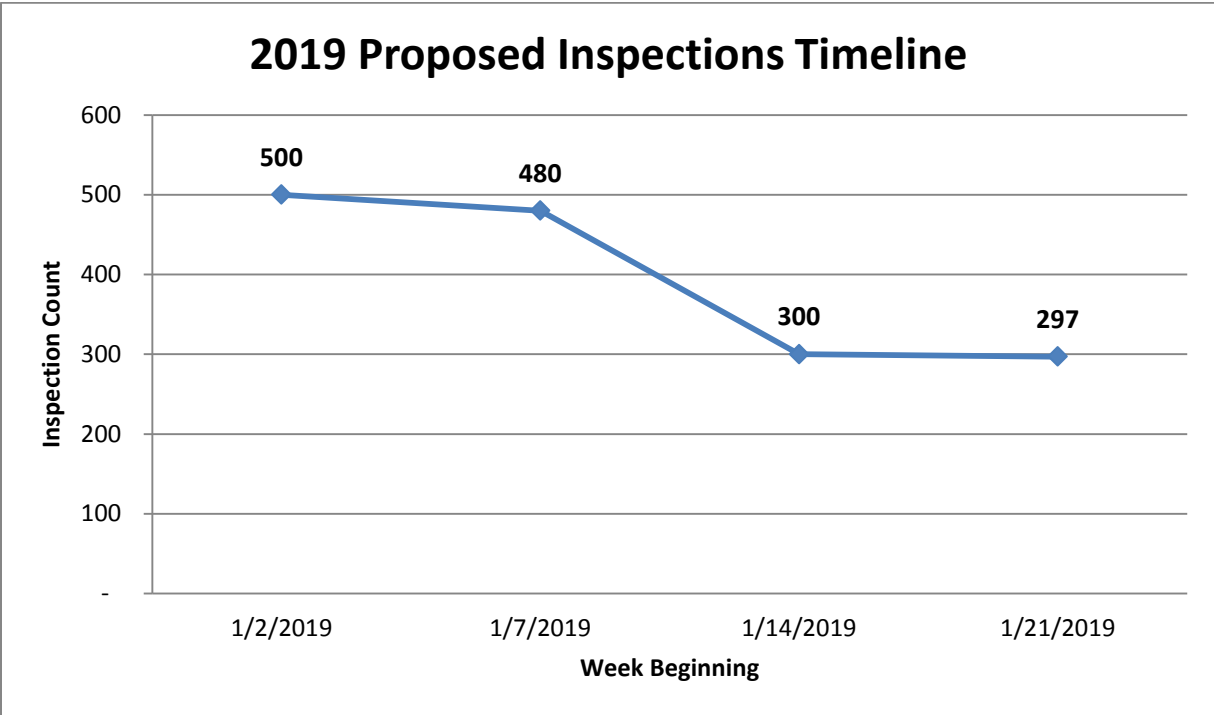
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Cameron Appraisal District  
2019 Reappraisal Plan  
Proposed Inspection Timeline  
Mobile Home Parks - M1 Category  
San Benito and Rio Hondo ISD

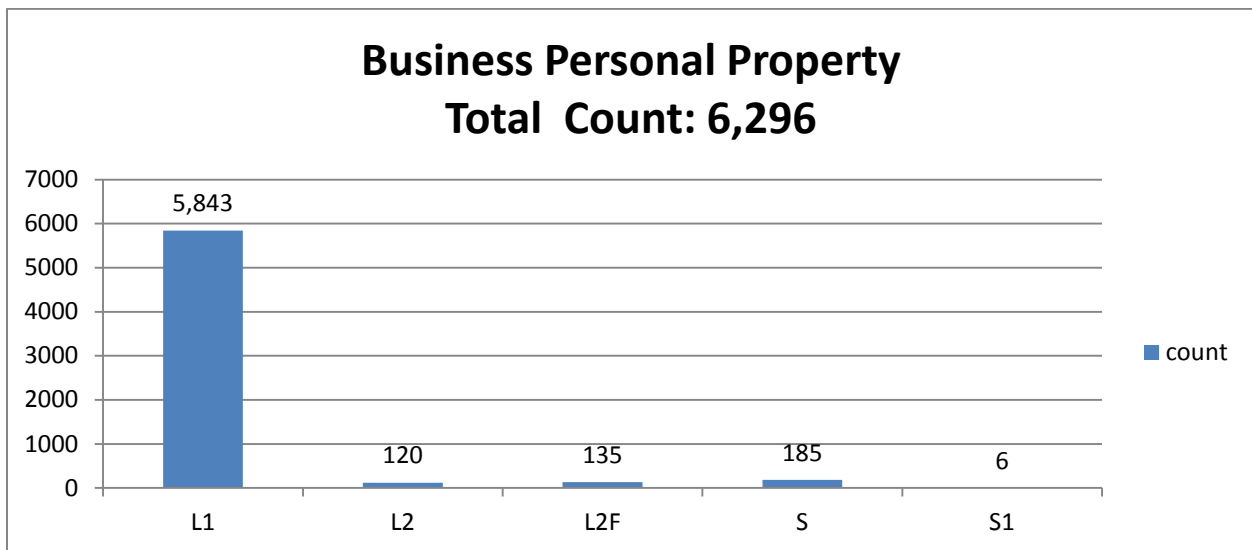
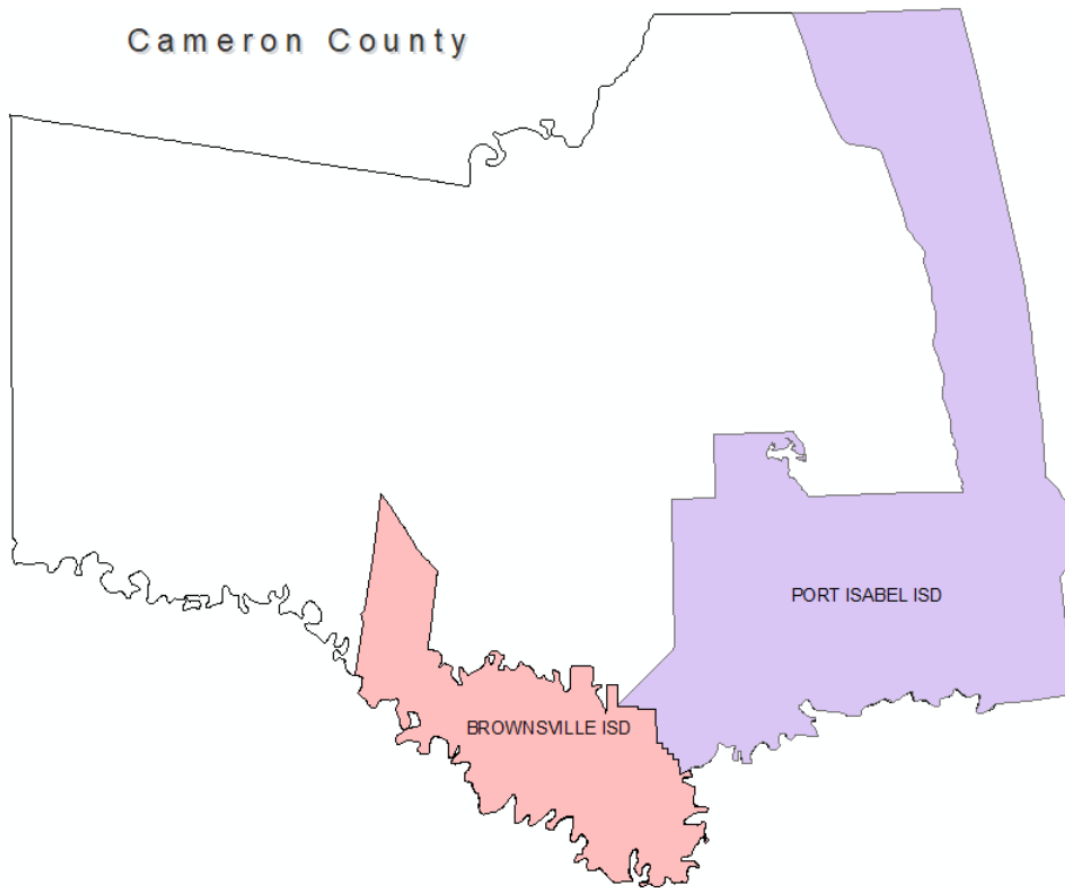
Cameron Appraisal District  
 2019 Reappraisal plan – M1 Category  
 Proposed inspections timeline San Benito and Rio Hondo ISD

Week from	Week to	Count
1/2/2019	1/4/2019	500
1/7/2019	1/11/2019	480
1/14/2019	1/18/2019	300
1/21/2019	1/25/2019	297
		<b>1,577</b>



Cameron Appraisal District  
2020 Reappraisal Plan  
Business Personal Property  
Brownsville and Point Isabel I.S.D.

**Cameron Appraisal District - 2020 Reappraisal Plan  
Business Personal Property  
Brownsville and Point Isabel I.S.D.**



CAMERON APPRAISAL DISTRICT - 2020 REAPPRAISAL PLAN  
 BUSINESS PERSONAL PROPERTY - PROPERTY LISTING  
**Brownsville ISD**

213779	213783	213805	213809	213813	213821	213823	213825	213826	213827
213873	213882	213896	213908	213910	213914	213915	213917	213922	213924
213925	213926	213927	213932	213933	213963	213981	213997	213998	214001
214003	214011	214023	214036	214038	214055	214059	214064	214065	214068
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214219	214225	214234	214246	214257	214269	214270	214274	214280	214284
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373416	373459	373461	373469	373470	373502	373510	373514	373517	373523
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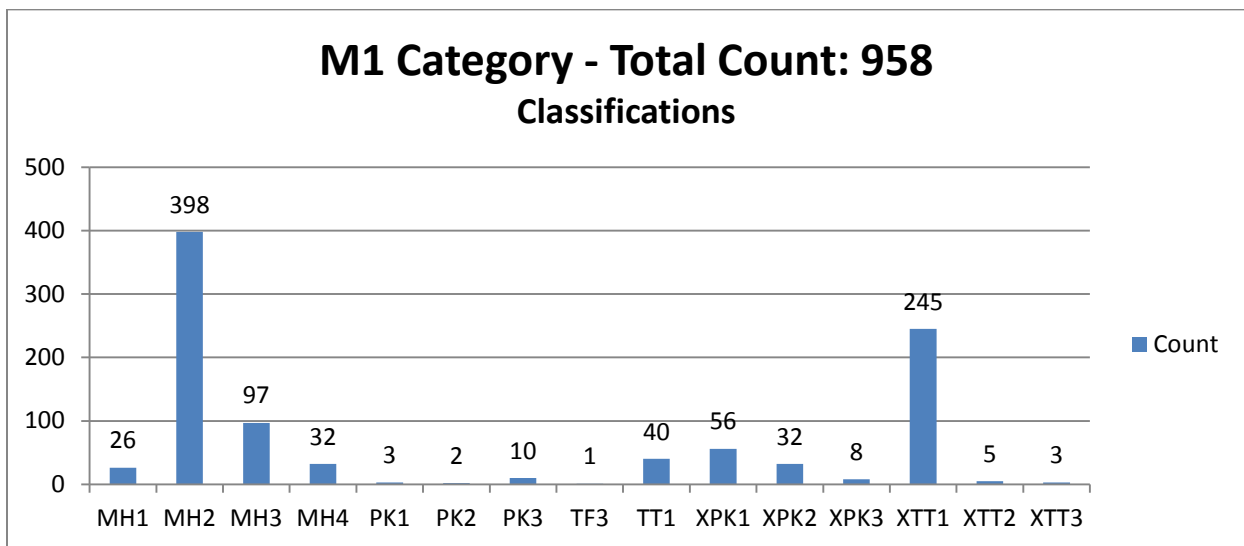
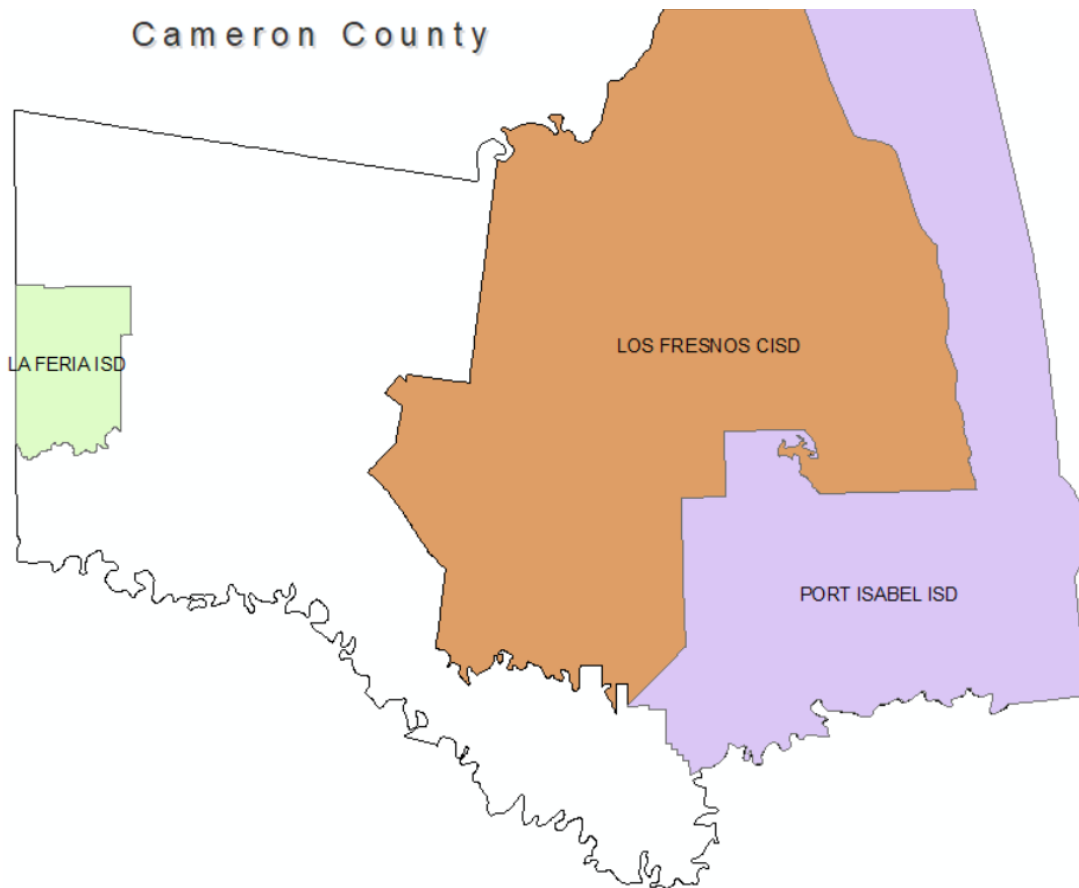
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CAMERON APPRAISAL DISTRICT - 2020 REAPPRAISAL PLAN  
 BUSINESS PERSONAL PROPERTY - PROPERTY LISTING  
**Point Isabel ISD**

213887	213979	214016	214160	214182	214218	214486	214550	214605	214606
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**Cameron Appraisal District - 2020 Reappraisal Plan  
M1 Category  
La Feria, Los Fresnos and Point Isabel I.S.D.**



CAMERON APPRAISAL DISTRICT  
2020 REAPPRAISAL PLAN  
MOBILE HOME PARKS  
**La Feria, Los Fresnos and Point Isabel I.S.D.**

Park Code	Description	Count
MH1017	BREEZEWOOD COVE PARK - LA FERIA	3
MH2010	ALL VALLEY MHP - LA FERIA	7
MH2015	CITRUS TRAILER PARK - LA FERIA	11
MH2025	ALL SEASONS RV PARK - LA FERIA	14
MH2030	TEX-MEX RV & MOBILE PARK	28
MH2035	KEN LA MHP - LA FERIA	66
MH2040	KENWOOD RV PARK - LA FERIA	72
MH2043	LA FERIA MOTEL & RV - LA FERIA	10
MH2045	LA FERIA RV PARK - LA FERIA	15
MH2050	LARIAT MHP - LA FERIA	35
MH2060	PLEASANT ACRES MHP - LA FERIA	18
MH2075	V.I.P. MHP - LA FERIA	70
MH2080	YELLOW ROSE MHP - LA FERIA	52
MH4010	ARROYO CITY RV&MHP - ARROYO CITY	1
MH4020	CHANNELVIEW RV MHP - ARROYO CITY	1
MH4025	CIRCLE L HIDEOUT RV - ARROYO CITY	11
MH4030	DIVING DOLPHINS RV - ARROYO CITY	29
MH4035	HOLIDAY OUT RV PARK - LOS FRESNOS	17
MH4045	PALMDALE RV RESORT - LOS FRESNOS	51
MH4050	DELLAS RV PARK - LOS FRESNOS	12
MH4055	SEAGULL MHP - BROWNSVILLE	30
MH4060	SEAWAY VILLAGE - ARROYO CITY	38
MH4075	TIP O TEX TR PK - OLMITO	1
MH5005	B & A RV PARK - PORT ISABEL	7
MH5007	BAYSIDE COURTS - PORT ISABEL	12
MH5020	DEL MAR MHP - PORT ISABEL	13
MH5041	LAZY DAY'S TRL PRK - PORT ISABEL	16
MH5042	LAGUNA SECA PARK - PORT ISABEL	27
MH5043	OCEAN RAY EST MHP - PORT ISABEL	12
MH5045	PT ISABEL PARK CNTR - PORT ISABEL	142
MH5050	SANDPIPER MHP - PORT ISABEL	43
MH5055	SEA GARDENS MHP - LAGUNA HEIGHTS	24
MH5060	TARPON INN MHP - PORT ISABEL	11
MH5065	PORT ISABEL MARINA & RV - PORT ISABEL	30
MH5080	WATKINS COURT - PORT ISABEL	3
MH6010	HUMMINGBIRD COVE RV - RIO HONDO	26
		<b>958</b>

CAMERON APPRAISAL DISTRICT - 2020 REAPPRAISAL PLAN  
M1 CATEGORY ACCOUNT LISTING  
LA FERIA, LOS FRESNOS AND POINT ISABEL I.S.D.

11138	11325	16397	16474	17012	17163	17251	17317	17318	17327
17328	17333	17337	17341	17343	17344	17346	17347	17350	17356
17360	17365	17367	17370	17372	17379	17380	17381	17383	17387
17388	17391	17392	17394	17414	17416	17417	17425	17441	17451
17453	17508	17543	17544	17546	17549	17640	17641	17681	17706
17709	17710	17718	17760	17786	17794	17837	17849	17874	17875
17883	17884	17893	17898	17900	17915	17921	17928	17950	17952
17955	17980	18006	18007	18045	22749	22752	22757	22778	22856
22858	22908	22912	22916	22925	22940	22941	22944	22945	22952
22957	23031	23053	23058	23068	23132	23162	23163	23168	23170
23177	23188	23324	23332	23336	23368	23370	23376	23390	23392
23394	23397	23415	23418	23429	23441	23493	23495	23504	23510
23511	23530	23531	23533	23536	23563	23568	23624	23638	23644
23656	23661	23663	23670	23672	23692	23694	23708	23730	233559
233621	233626	233644	234408	234412	234964	234972	234973	234977	235446
235450	235647	235651	235652	235818	235823	235834	235839	235841	235843
235845	235847	235857	236189	236190	236191	236192	236197	236198	236214
236216	236224	236227	236229	236233	236478	236487	236780	236817	236885
236895	236900	236901	236902	236903	236906	236932	236954	236955	236956
238949	245956	246241	246242	246244	246246	246504	246542	246547	246550
246551	246591	246607	246631	246635	246639	246640	246649	246655	246656
246660	246662	246665	246670	246690	246715	251092	251127	251177	357553
357554	357565	357569	357620	357623	357638	357644	357666	357668	357671
357672	357673	357675	357693	357696	357702	357705	357727	357728	357729
357737	357857	357862	357887	357905	359477	359578	363586	364562	364569
364575	364576	364578	364580	364582	364628	364641	364648	364649	364650
364651	364699	364700	364721	364722	364724	364866	364868	365001	365446
369707	369711	369713	369725	369741	369744	369749	369750	369752	369758
369759	369761	369762	369765	369767	369768	369772	369788	369791	369795
369809	369811	369820	369908	369918	370327	370330	370335	370504	370819
370825	370830	370845	370868	370869	370871	370875	370876	370877	374576
374577	374579	374589	374592	374606	374619	374620	374622	374623	374625
374847	374958	374997	375011	375020	375024	375029	375032	375039	375040
375051	375052	375054	375057	375060	375062	375066	375071	375072	375079
375092	375101	375144	375149	375158	375189	375190	375195	375197	375206
375259	375264	375266	375284	375291	375398	375399	375620	375623	375624
375652	375659	375666	375671	375676	375680	375682	375684	375689	375703
376304	376654	380918	380919	380921	380925	380940	380958	380964	380965
380966	380968	380969	380970	380971	381009	381011	381021	381024	381031
381033	381037	381038	381039	381041	381042	381043	381085	381130	381215
381216	381219	381229	381238	381278	381281	381287	381288	381289	381290
381307	381308	381309	381327	381333	381339	381346	381453	381460	381479

381481	381487	381528	381529	381551	381561	381563	381626	381631	381634
381638	381699	381703	381704	381712	381713	381717	381761	381762	381764
381766	381795	381800	381801	381804	381881	386179	386822	386825	386896
386897	386899	386900	386967	386968	386969	386970	386973	386988	386990
387013	387017	387019	387020	387041	387066	387070	387072	387076	387077
387151	387152	387155	387159	387188	387243	387245	387341	387359	387362
387381	387382	387563	387564	387571	387576	387577	387602	387627	387630
387632	387642	387654	387655	387665	387667	387670	387675	387678	387683
387685	387716	387717	387718	388689	389751	392326	392582	392761	392772
392781	392783	392802	392803	392853	392880	392882	392899	392917	392921
392928	392930	392935	392942	392943	392944	392947	392953	393123	393125
393132	393136	393139	393147	393148	393151	393155	393158	393190	393200
393231	393233	393239	393241	393246	393254	393255	393259	393261	393267
393275	393329	393332	393333	393336	393348	393357	393363	393370	393389
397369	398184	398185	398186	398262	398271	398276	398287	398294	398314
398331	398333	398338	398351	398353	398355	398356	398368	398377	398387
398391	398399	398401	398420	398425	398453	398474	398513	398519	398521
398536	398578	398580	398594	398595	398599	398601	398608	398736	400446
400675	402530	403292	403295	403296	403297	403298	403310	403312	403313
403314	403315	403316	403319	403325	403333	403347	403351	403353	403356
403357	403359	403361	403363	403364	403366	403367	403370	403372	403374
403376	403380	403383	403385	403386	403387	403388	403389	403390	403392
403393	403394	403400	403402	403403	403404	403405	403406	403407	403408
403409	403410	403411	403412	403415	403416	403417	403418	403421	403422
403424	403425	403433	403434	403436	403439	403445	403448	403450	403452
403454	403456	403460	403463	403464	403466	403468	403473	403479	403481
403485	403486	403487	403488	403489	403492	403494	403495	403496	403498
403499	403500	403501	403504	403505	403506	403507	403512	403513	403516
403517	403527	403534	403535	403538	403540	403542	403544	403545	403546
403547	403548	403554	403560	403561	403563	403565	403568	403570	403574
403584	403586	403587	403588	403589	403590	403593	403596	403604	403606
403609	403611	403614	403616	403617	403618	403619	403620	403628	403629
403631	403633	403638	403640	403644	403648	403668	403675	403685	403690
403696	403700	403942	403948	404227	405187	408856	408858	408860	408862
408864	408870	408871	408873	408874	408875	408876	408877	408878	408879
408880	408881	408882	408883	408884	408885	408886	408887	408889	408891
408896	408930	408931	408932	408934	408935	408936	408938	409010	409011
409012	409015	409016	409172	409174	409177	409179	409262	409263	409317
409321	409322	409325	409326	409327	409328	409330	409332	409338	409339
409342	409343	409345	409348	409360	409364	409367	409370	409377	409462
409466	409469	409471	409472	409473	409474	409475	409491	409492	409494
409495	409496	409498	412285	412961	412962	412964	412965	412968	412969
412970	412971	412972	412973	412976	412977	412978	412979	412980	412982
412983	412986	412993	412995	412999	413005	413206	413207	413448	413460
413462	413463	413464	413465	413479	413487	413809	413817	413819	413823
413824	413825	413838	413844	413847	414106	414119	414123	414127	414228

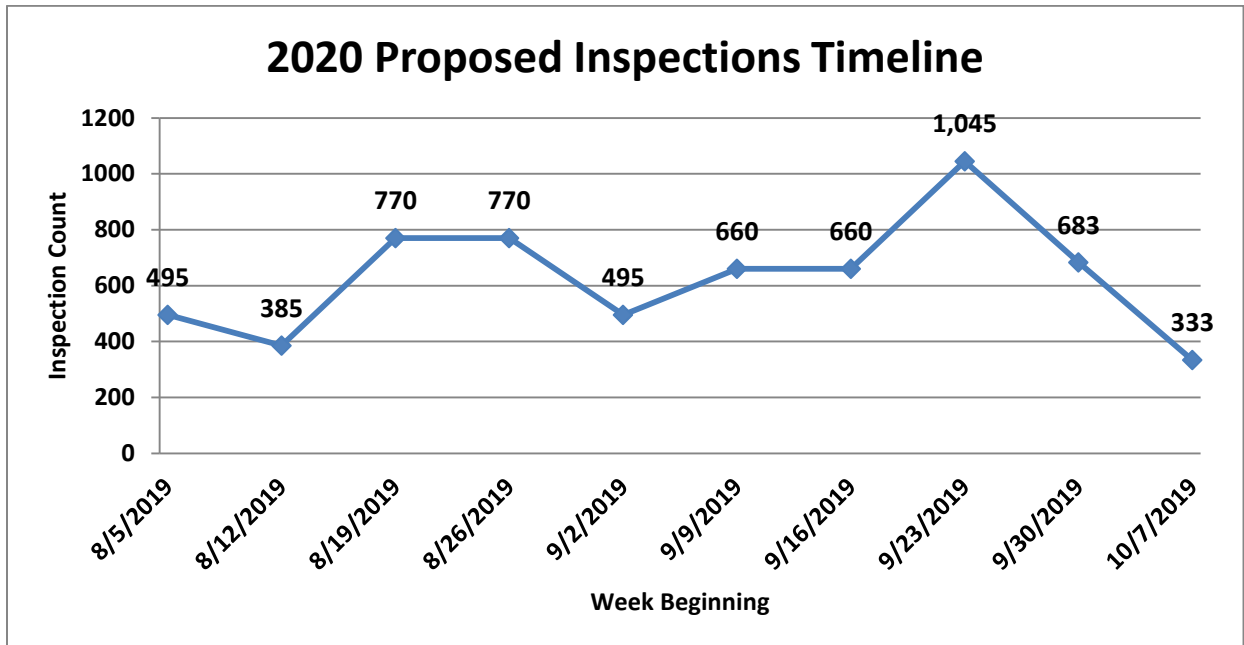


414230	414232	414234	414235	414416	414418	414448	414450	414452	414455
414456	414457	414458	414459	414460	414461	414490	414659	414662	414664
414665	414674	414676	414677	414679	414814	414820	414825	414830	414833
414836	414839	414843	414846	414950	414960	414969	414971	414973	414977
414984	414986	414989	415000	415001	415002	415030	415034	415035	415042
415045	415049	415053	415056	415058	415059	415060	415062	415065	415072
415073	415076	415078	415080	415082	415091	415092	415093	415097	415099
415100	415124	415127	415153	415194	415362	415510	415933		

**CAMERON APPRAISAL DISTRICT  
2020 REAPPRAISAL PLAN  
PROPOSED INSPECTION TIMELINE  
BUSINESS PERSONAL PROPERTY  
BROWNSVILLE AND POINT ISABEL I.S.D.**

Cameron Appraisal District  
 2020 Reappraisal plan - Business Personal Property  
 Proposed Inspections Timeline  
**Brownsville and Point Isabel I.S.D.**

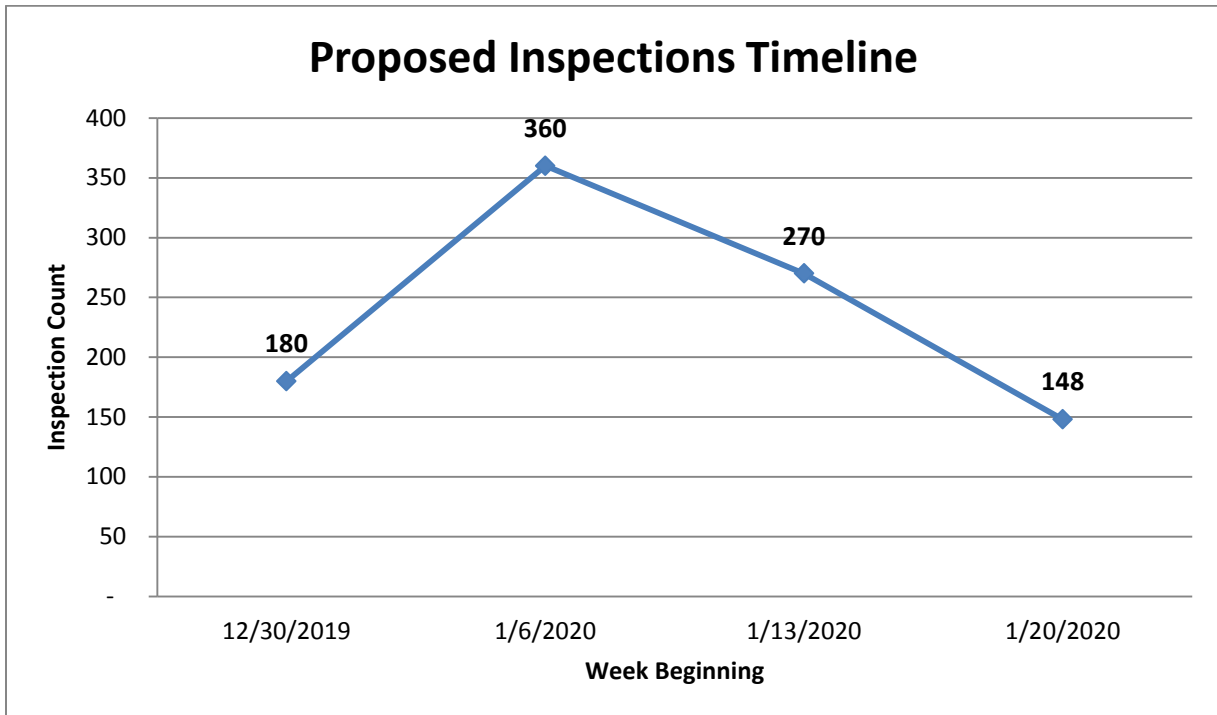
Week from	Week to	Count
8/5/2019	8/9/2019	495
8/12/2019	8/16/2019	385
8/19/2019	8/23/2019	770
8/26/2019	8/30/2019	770
9/2/2019	9/6/2019	495
9/9/2019	9/13/2019	660
9/16/2019	9/20/2019	660
9/23/2019	9/27/2019	1045
9/30/2019	10/4/2019	683
10/7/2019	10/11/2019	333
		<b>6,296</b>



**CAMERON APPRAISAL DISTRICT  
2020 REAPPRAISAL PLAN  
PROPOSED INSPECTION TIMELINE  
M1 CATEGORY  
LA FERIA, LOS FRESNOS AND POINT ISABEL I.S.D.**

CAMERON APPRAISAL DISTRICT  
 2020 REAPPRAISAL PLAN - M1 CATEGORY  
 PROPOSED INSPECTIONS TIMELINE  
 LA FERIA, LOS FRESNOS AND POINT ISABEL I.S.D.

Week from	Week to	Count
12/30/2019	1/3/2020	180
1/6/2020	1/10/2020	360
1/13/2020	1/17/2020	270
1/20/2020	1/24/2020	148
		<b>958</b>





July 31, 2018

Mr. Richard Molina  
Chief Appraiser  
Cameron Appraisal District  
PO Box 1010  
San Benito, TX 78586

Dear Mr. Molina:

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.

A handwritten signature in black ink that reads 'Doug Osterloh'. The signature is written in a cursive, slightly slanted style.

Doug Osterloh  
Chairman of the Board

Enclosures  
DLO/pc

**THOMAS V PICKETT**

5656 South Staples, Suite 327 • Corpus Christi, Texas 78411 • (361) 993-0963 • FAX (361) 993-8463

**Cameron Appraisal District**  
**Oil and Gas Reserves**  
**2019-20 Appraisal Procedures and Reappraisal Plan**

**July 31, 2018**

*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 2019 - 2020**

	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	
EVENT	2018	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2020	2020	2020	2020	2020	
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							(Extended as needed by any valid filings)												
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 2019 and 2020 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  
2019-20 Appraisal Procedures and Reappraisal Plan

July 31, 2018

*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(t) 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  
2019-20 Appraisal Procedures and Reappraisal Plan

July 31, 2018

*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.

**DANNY HENDRIX**

Vice President  
Senior Industrial Appraiser

**EXPERIENCE**

Thos. Y. Pickett & Company, Inc.	33 Years
B.J. Hughes, Inc. - Machinery Division	5 Years

**QUALIFICATIONS**

Mr. Hendrix has thirty-eight (38) 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-four (34) years active experience in appraising complex industrial properties in the State of Mississippi thirty-three (33) in the State of Wyoming, and over twenty-five (25) 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.	5 years
Nueces County Appraisal District	22 years

#### **QUALIFICATIONS**

Mr. Reynolds performs appraisals of business personal property. He has over twenty-seven (27) 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.

14 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**

Vice President  
Mineral Appraiser

**EXPERIENCE**

**Thos. Y. Pickett & Company, Inc.** **6 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  
Registered Professional Appraiser, State of Texas, License# 74026

**PROFESSIONAL ASSOCIATIONS**

Texas Association of Assessing Officers (TAAO)

**LANGUAGES**

Fluent in English  
Fluent in Spanish



## **ANTHONY E. (TONY) BELL**

Vice President

### **EXPERIENCE**

Thos. Y. Pickett & Company, Inc.	21 Years
DallasCountyAppraisalReviewBoard(AuxiliaryMember)	1 Year
AT&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)

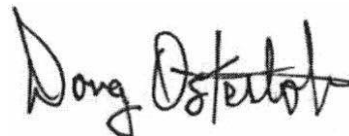
## Certification

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 pre-determined 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 31, 2018

Date \_\_\_\_\_



\_\_\_\_\_  
Thos. Y. Pickett & Co., Inc.