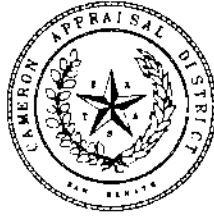


CAMERON APPRAISAL DISTRICT

Richard Molina - Chief Appraiser
P.O. Box 1010, 2021 Amistad Dr.
San Benito, Texas 78586
www.cameroncad.org
(956) 399-9322
(956) 541-3365
(956) 428-8020
Fax: (956) 399-6969



MEMBERS OF THE BOARD
Vicente Mendez, **Chairman**
David Garza, **Vice-Chairman**
David Argabright, **Secretary**
Gloria Casas
Alta Monroe
Ricardo Morado
Laura Perez-Reyes
Jesse Villarreal
Gilbert Weaver
Tony Yzaguirre, Jr.

DATE: October 13, 2020
TO: All Entities
FROM: Richard Molina, RPA
Chief Appraiser
RE: Reappraisal Plan for 2021-2022

Section 6.05(i) of the Texas Property Tax Code states that a copy of the approved Reappraisal Plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district.

Enclosed, please find your copy of the 2021-2022 Cameron Appraisal District Reappraisal Plan, as adopted by the Board of Directors on August 17, 2020. If you have any questions, please do not hesitate to contact me at (956) 399-9322.

Ms. Minerva Pena, President
Brownsville ISD
1900 E. Price Rd
Brownsville, TX 78520

Mr. Eladio Jaimez, President
Harlingen CISD
407 N. 77 Sunshine Strip
Harlingen, TX 78550

Mr. Juan Briones, President
La Feria ISD
PO Box 1159
La Feria, TX 78559

Mr. Leonel Garza, President
Los Fresnos CISD
PO Box 309
Los Fresnos, TX 78566

Mrs. Marina Quilantan-Rivera, President
Lyford CISD
PO Box 220
Lyford, TX 78569

Mr. Jimmy L. Vela, President
Point Isabel ISD
101 Port Rd
Port Isabel, TX 78578

Miss Claudia Villalobos, President
Rio Hondo ISD
215 W. Colorado St.
Rio Hondo, TX 78583

Mr. Orlando Lopez, President
San Benito ISD
240 N. Crockett
San Benito, TX 78586

Mr. Adolfo Hinojosa, President
Santa Maria ISD
PO Box 448
Santa Maria, TX 78592

Ms. Santos Castaneda, President
Santa Rosa ISD
PO Box 368
Santa Rosa, TX 78593

Mr. Doug Buchanan, President
South Texas ISD
100 Med High Drive
Mercedes, TX 78570

Mr. Trey Mendez, Mayor
City of Brownsville
1001 E. Elizabeth
Brownsville, TX 78520

The Hon. Chris Boswell, Mayor
City of Harlingen
P.O. Box 2207
Harlingen, TX 78551

Mr. Benjamin "Ben" Gomez, Mayor
City of San Benito
485 N. Sam Houston
San Benito, TX 78586

The Hon. Juan Jose "JJ" Zamora, Mayor
City of Port Isabel
305 E. Maxan
Port Isabel, TX 78578

Mr. Patrick McNulty, Mayor
City of South Padre Island
4501 Padre Blvd.
South Padre Island, TX 78597

Mr. Polo Narvaez, Sr.
Mayor, City of Los Fresnos
200 N. Brazil
Los Fresnos, TX 78566

Ms. Olga H. Maldonado, Mayor
City of La Feria
115 E. Commercial
La Feria, TX 78559

The Hon. Gustavo "Gus" Olivares, Mayor
City of Rio Hondo
PO Box 389
Rio Hondo, TX 78583

The Hon. Susie Houston, Mayor
Town of Laguna Vista
122 Fernandez
Laguna Vista, TX 78578

The Hon. Andres Contreras, Mayor
City of Santa Rosa
PO Box 326
Santa Rosa, TX 78593

Mr. James Chambers
Mayor, Town of Indian Lake
62 S. Aztec Cove Dr.
Los Fresnos, TX 78566

Mr. George Rivera
Mayor, City of Palm Valley
1313 N. Stuart Place Rd.
Harlingen, TX 78552

Mr. Marco Sanchez, Mayor
City of Combes
Box 280
Combes, TX 78535

Mr. R. David Kusch
Mayor, City of Primera
22893 Stuart Place Place Rd.
Primera, TX 78552

Mr. Gary Paris, Mayor
Town of Bayview
102 S. San Roman
Los Fresnos TX 78566

The Hon. Cyndie Rathbun
Mayor, Town of Rancho Viejo
3301 Carmen Avenue
Rancho Viejo, TX 78575

Mr. Ernesto Gamez, President
Cameron County Drainage Dist #1
3510 Old Port Isabel Rd
Brownsville, TX 78526

Mr. Ronnie Garcia, President
SBCC Drainage District #3
P.O. Box 937
San Benito, TX 78586

Manuel Flores, Chairman
Cameron County Drainage Dist #4
P.O. Box 889
Los Fresnos, TX 78566

Ms. Adela G. Garza, Chair
Texas Southmost College District
80 Fort Brown
Brownsville, TX 78520

Mr. Richard Lindeman, President
Valley Mud #2
P.O. Box 939
Olmito TX 78575

Mr. John Reed, Chairman
Brownsville Navigation District
1000 Foust Rd.
Brownsville, TX 78521

Mr. Scott Friedman, Chairman
Laguna Madre Water District
105 Port Road
Port Isabel, TX 78578

Mr. Oscar Tapia, President
c/o Grace Salinas
C.C. Emergency Services District #1
964 E. Harrison, 2nd Floor
Brownsville, TX 78520

The Hon. Eddie Trevino, Jr.
Judge of Cameron County
1100 E. Monroe
Brownsville, TX 78520

Mr. John McCarty, President
Cameron County Drainage Dist #5
P.O. Box 148
Harlingen, TX 78551

Mr. Wesley Reed, President
Paseo De La Resaca Mud #1
2600 Old Alice Rd., Suite D
Brownsville, TX 78521

Mr. Arnold I. Benson, President
Paseo De La Resaca Mud #2
2600 Old Alice Rd., Suite D
Brownsville, TX 78521

Mr. Joe Baldwin, President
Paseo De La Resaca Mud #3
2600 Old Alice Rd., Suite D
Brownsville, TX 78521

Mr. Jaime Gonzalez, Mayor
City of Los Indios
P.O. Box 369
Los Indios, TX 78567

Mr. Alan Johnson, Chairman
Port of Harlingen
24633 E. Port Rd.
Harlingen, TX 78550

STATE OF TEXAS

COUNTY OF CAMERON

RESOLUTION ADOPTING
REAPPRAISAL PLAN FOR 2021 - 2022

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 17th day of August, 2020.

DocuSigned by:
David Argabright
8E73D89E5C374D8...

David Argabright

DocuSigned by:
David Garza
8E7A8C8E...

David A. Garza

DocuSigned by:
Alta Monroe
895E835EB36428...

Alta Monroe

Laura Perez-Reyes

Gilbert Weaver

DocuSigned by:
Gloria Casas
8D134E037F124AC...

Gloria Casas

DocuSigned by:
Vicente Mendez
8E7A8C8E...

Vicente Mendez

Ricardo Morado

DocuSigned by:
Jesse Villarreal
8F0E8A90B2E41A1...

Jesse Villarreal



Cameron Appraisal District Reappraisal Plan

Appraisal Years 2021 and 2022

August 17, 2020

Contents

TAX CODE REQUIREMENT.....	5
REVALUATION DECISION (REAPPRAISAL CYCLE).....	7
REAPPRAISAL YEAR ACTIVITIES.....	8
PERFORMANCE ANALYSIS	9
ANALYSIS OF AVAILABLE RESOURCES.....	10
PLANNING AND ORGANIZATION	10
2021 CALENDAR OF KEY EVENTS.....	11
2022 CALENDAR OF KEY EVENTS	12
MASS APPRAISAL SYSTEM.....	13
REAL PROPERTY VALUATION	13
PERSONAL PROPERTY VALUATION.....	13
NOTICING PROCESS.....	14
HEARING PROCESS	14
DATA COLLECTION REQUIREMENTS	14
DEFINING MARKET AREAS.....	14
NEW CONSTRUCTION /DEMOLITION	15
REMODELING	15
RE-INSPECTION OF PROBLEMATIC MARKET AREAS	15
RE-INSPECTION OF THE UNIVERSE OF PROPERTIES	15
FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS	15
PILOT STUDY.....	16
VALUATION BY APPRAISAL YEAR.....	16
RESIDENTIAL REAL PROPERTY.....	16
COST APPROACH.....	16
SALES COMPARISON APPROACH.....	17
INCOME APPROACH	18
INVENTORY RESIDENTIAL PROPERTY.....	18
COMMERCIAL AND MULTIFAMILY REAL PROPERTY.....	18
COST APPROACH.....	18
SALES COMPARISON APPROACH.....	19
INCOME APPROACH	20

UTILITIES, RAILROADS, AND PIPELINES.....	21
MINERAL INTERESTS	22
SPECIAL VALUATION PROPERTIES	22
BUSINESS AND INDUSTRIAL TANGIBLE PERSONAL PROPERTY.....	22
COST APPROACH.....	23
SALES COMPARISON APPROACH.....	23
INCOME APPROACH	24
BUSINESS PERSONAL PROPERTY INVENTORY	24
THE MASS APPRAISAL REPORT.....	24
VALUE DEFENSE	24
CAMERON COUNTY SCHOOL DISTRICTS.....	26
CAMERON APPRAISAL DISTRICT ANNUAL EVENT CALENDAR	28
CAMERON APPRAISAL DISTRICT 2021/2022 REAPPRAISAL PLAN TIMELINE	36
REAL ESTATE	39
2021/2022 REAPPRAISAL PLAN BY NUMBER OF PARCELS AND ASSIGNMENTS	40
CAMERON APPRAISAL DISTRICT 2021/2022 REAPPRAISAL PLAN LISTING BY SUBDIVISION PREFIX	51
CAMERON APPRAISAL DISTRICT 2021 REAPPRAISAL PLAN PROPOSED INSPECTION TIMELINE REPORT.....	63
CAMERON APPRAISAL DISTRICT 2022 REAPPRAISAL PLAN PROPOSED INSPECTION TIMELINE REPORT.....	66
PERSONAL PROPERTY	69
Cameron Appraisal District 2021 Reappraisal Plan Business Personal Property.....	70
Cameron Appraisal District 2021 Reappraisal Plan M1 Category	80
Cameron Appraisal District 2021 Reappraisal Plan Proposed Inspection Timeline Report Business Personal Property.....	87
Cameron Appraisal District 2021 Reappraisal Plan Proposed Inspection Timeline Mobile Home Parks-M1 Category	89

Cameron Appraisal District 2022 Reappraisal Plan Business Personal Property..... 91

CAMERON APPRAISAL DISTRICT 2022 REAPPRAISAL PLAN PROPOSED
INSPECTION TIMELINE BUSINESS PERSONAL PROPERTY 109

CAMERON APPRAISAL DISTRICT 2022 REAPPRAISAL PLAN PROPOSED
INSPECTION TIMELINE M1 CATEGORY 111

Thos. Y. Pickett & Company Report..... 113

EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

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

The Written Plan

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

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

Plan for Periodic Reappraisal

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

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

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

Pursuant to Section 1.111(c) 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(c) 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 2021/2022 year, Cameron Appraisal District Real Estate Department plans to reappraise Santa Maria, La Feria, Santa Rosa, Lyford, Rio Hondo, Harlingen, and Los Fresnos ISD's.

Assignments included are as follows:

2021 Reappraisal Plan – Santa Maria I.S.D., La Feria I.S.D., Santa Rosa I.S.D., Lyford I.S.D., and Rio Hondo I.S.D.

2021 Reappraisal Plan – SANTA MARIA I.S.D (1822) Parcels

2021 Reappraisal Plan – LA FERIA I.S.D. (8334) Parcels

2021 Reappraisal Plan—SANTA ROSA I.S.D. (2894) Parcels

2021 Reappraisal Plan—LYFORD I.S.D. (334) Parcels

2021 Reappraisal Plan—RIO HONDO I.S.D. (6188) Parcels

2022 Reappraisal Plan—HARLINGEN I.S.D. (35846) Parcels

2022 Reappraisal Plan—LOS FRESNOS I.S.D. (29398) Parcels

The Cameron Appraisal District Business Personal Property Department will re-appraise all L1, L2, L2F and S category accounts within the School District of La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa, Harlingen and Los Fresnos for the 2021/2022 year. Reappraisal will also consist of M1 category within the School District of Brownsville, San Benito and Rio Hondo for the year 2021/2022 year.

La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa - All L1, L2, L2F and S Category within the School District - 2021

Harlingen and Los Fresnos - All L1, L2, L2F and S Category within the School District - 2022

Brownsville - All M1 Category accounts within the School District - 2021

Rio Hondo and San Benito - All M1 Category accounts within the School District – 2022

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 2021/2022 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 2021 and 2022. Production standards for field activities are calculated and incorporated in the planning and scheduling process in order to reach goals / mandates set by both district management and the Tax Code.

4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems and the district’s software vendor. All computer forms and IS procedures are reviewed and revised as required.
5. Data Collection Requirements – field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each appraisal year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.
6. Pilot study by appraisal year – new and/or revised mass appraisal models / schedules are tested each appraisal year. Ratio studies, by market area, are conducted using proposed values each appraisal year. Proposed values in each category are tested for accuracy and reliability using standardized testing procedures and ratio study statistics.
7. Valuation by appraisal year – using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies.
8. The Mass Appraisal Report – each appraisal year the required Mass Appraisal Report will be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 – 8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 9 of *USPAP*.
9. Value defense – evidence to be used by the appraisal district to meet its burden of proof for market value and appraisal equity in both informal and formal hearings is specified and tested as applicable.

PERFORMANCE ANALYSIS

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

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for appraisal year 2021/2022 are detailed in the 2021/2022 appraisal district budget, as adopted by the board of directors. This reappraisal plan is adjusted to reflect the available staffing in appraisal year 2021 and the anticipated staffing for appraisal year 2022. 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 2021 and 2022. 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.

2021 CALENDAR OF KEY EVENTS

2021 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2021 Year Layer in CAMA System	8/1/2020	8/1/2020
Field Operations – ISM, ILA, ISR, ILY and IRH.	8/1/2020	10/31/2020
Discovery Process – Building Permits, Rechecks, Reappraisal	8/1/2020	4/15//2021
Field Operations-Business Personal Property ILA,ILY, IRH, ISB, ISM, ISR ISD	8/1/2020	2/13/2021
Adopt Biennial Reappraisal Plan Covering 2021 and 2022	8/20/2021	8/20/2021
Adopt 2021 Appraisal District Budget	9/15/2020	9/15/2020
TDLR Education Courses RPA track as Necessary	10/2/2020	1/31/2021
Field Operations-Business Personal Property M1 Category IBR ISD	12/1/2020	01/31/2021
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2021	1/1/2021
Process Exemptions and Special Use Applications	1/1/2019	To Applicable Deadlines
Personal Property Renditions Mailed	1/1/2021	1/7/2021
Preliminary Property Value Study Released	1/31/2021	1/31/2021
Full Valuation Effort – Model Specification / Calibration included	2/15/2021	3/30/2021
PVS Protest Deadline if Necessary	3/12/2021	3/12/2021
Valuation Review / Error Reports Cleanup	3/15/2021	3/30/2021
Send 25.19 Appraisal Notices	4/1/2021	4/15/2021
Certified Estimates of Value Due to School Districts	4/30/2021	4/30/2021
Create Future Year Layer for GIS 2021 Plats and Deeds	5/1/2021	5/1/2021
Turn Over Records to ARB	5/1/2021	5/15/2021
Informal Hearings Scheduled - Depending on Volume	5/7/2021	7/2/2021
Formal Hearings Scheduled - Depending on Volume	5/15/2021	7/15/2021
Primary Protest Deadline	5/15/2021	5/15/2021
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2021	6/30/2021
Mineral Import from Vendor	7/15/2021	7/15/2021
Certification of the Appraisal Roll	7/25/2021	7/25/2021
Regularly Scheduled Meetings:		
Monthly ARB Full Board Meetings as Necessary	Third Thursday	
Monthly Board of Directors Meetings	Third Monday	

2022 CALENDAR OF KEY EVENTS

2022 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2022 Year Layer in CAMA System	8/1/2021	8/1/2021
Field Operations IHG AND ILO.	8/1/2021	9/25/2021
Discovery Process – Building Permits, Rechecks	8/1/2021	4/15/22
Field Operations-Business Personal Property IHG and ILO	8/1/2021	2/12/2022
Adopt 2022 Appraisal District Budget	9/15/2021	9/15/2021
TDLR Education Courses RPA track as Necessary	10/1/2021	1/31/2022
Field Operations-Business Personal Property M1 Category ISB and IRH	12/1/2021	1/31/2022
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2022	1/1/2022
Process Exemptions and Special Use Applications	1/1/2020	To Applicable Deadlines
Personal Property Renditions Mailed	1/1/2022	1/7/2022
Preliminary Property Value Study Released	1/31/2022	1/31/2022
Release of Methods and Assistance Program (MAP) Audit Findings	1/31/2022	1/31/2022
Full Valuation Effort – Model Specification / Calibration included	2/15/2022	3/30/2022
PVS Protest Deadline if Necessary	3/12/2022	3/12/2022
Valuation Review / Error Reports Cleanup	3/15/2022	3/30/2022
Send 25.19 Appraisal Notices	4/1/2022	4/15/2022
Certified Estimates of Value Due to School Districts	4/30/2022	4/30/2022
Create Future Year Layer for GIS 2022 Plats and Deeds	5/1/2022	5/1/2022
Turn Over Records to ARB	5/1/2022	5/15/2022
Informal Hearings Scheduled - Depending on Volume	5/7/2022	7/2/2022
Formal Hearings Scheduled - Depending on Volume	5/15/2022	7/15/2022
Primary Protest Deadline	5/15/2022	5/15/2022
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2022	6/30/2022
Mineral Import from Vendor	7/15/2022	7/15/2022
Certification of the Appraisal Roll	7/25/2022	7/25/2022
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 2021 and 2022 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:

$$\text{MV} = \text{RCNLD} + \text{LV}$$

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



CAMERON APPRAISAL DISTRICT ANNUAL EVENT
CALENDAR

2021 Cameron Appraisal District Annual Event Calendar

	Event	Dept./Staff	Comments:
8/1/2020 thru 8/30/2020	Continue collecting and identifying permits for 1st and 2nd quarter	Data Dept.	
8/12/2020	Create 2021 layer in CAMA system	GIS	
8/1/2020 thru 4/1/2021	Field Operations/Discovery Process	Real/Personal	
9/15/2020	Adopt 2021 Appraisal District Budget	Board of Directors	
9/14/2020	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2020 thru 1/31/2021	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2021	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
1/15/2021	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/1/2021	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2021	Date rendition period begins, continues through April 15 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/31/2021	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2021	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2021	Preliminary property value study released		
2/1/2021	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
3/15/2021 thru 3/30/2021	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01

	Event	Dept./Staff	Comments:
3/31/2021	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
4/1/2021	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)
4/1/2021	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)
4/1/2021	Sent first batch of appraisal notices	ITT	Sec. 25.19(a)
4/30/2021	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)
4/30/2021	Certified estimates of value due to school districts	Chief Appraiser	
5/1/2021 thru 5/15/2021	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22(a)
	Create future year layer for GIS 2020 plats and deeds	ITT	
5/1/2021 thru 5/15/2021	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
5/1/2021	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
5/7/2021 thru 7/2/2021	Informal hearings scheduled-depending on volume.	ARB Coordinator	
5/15/2021	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

	Event	Dept./Staff	Comments:
5/15/2021	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
5/15/2021	Formal hearings scheduled-depending on volume	ARB Coordinator	
5/20/2021	Send subsequent batches of appraisal notices as necessary.	ITT	
5/31/2021	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
6/14/2021	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)
7/15/2021	Mineral import from vendor	Personal Property	
7/20/2021	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)
7/25/2021	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2021	Last day for property owners to apply for Sept. 1 inventory appraisal for the next year	Personal Property	Sec. 23.12(f)

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

2022 Cameron Appraisal District Annual Event Calendar

	Event	Dept./Staff	Comments:
8/1/2021 thru 8/30/2021	Continue collecting and identifying permits for 1st and 2nd quarter	Data Dept.	
8/12/2021	Create 2022 layer in CAMA system	GIS	
8/1/2021 thru 4/15/2022	Field Operations/Discovery Process	Real/Personal	
9/15/2021	Adopt 2022 Appraisal District Budget	Board of Directors	
9/14/2021	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2021 thru 1/31/2022	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2022	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
1/1/2022	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2022	Date rendition period begins, continue through April 15 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/15/2022	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/31/2022	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2022	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2022	Preliminary property value study released		
2/1/2022	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
3/15/2022 thru 3/30/2022	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01
3/31/2022	Last day for qualified community housing development organizations to file listings of property acquired or sold during the past year with the chief appraiser.		Sec. 11.182
	Event	Dept./Staff	Comments:

4/1/2022	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)
4/1/2022	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)
4/1/2022	Send first batch of appraisal notices	ITT	Sec. 25.19(a)
4/30/2022	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)
4/30/2022	Certified estimates of value due to school districts	Chief Appraiser	
5/1/2022 thru 5/15/2022	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22(a)
	Create future year layer for GIS 2022 plats and deeds	ITT	
5/1/2022 thru 5/15/2022	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
5/1/2022	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
5/7/2022 thru 7/2/2022	Informal hearings scheduled-depending on volume.	ARB Coordinator	

	Event	Dept./Staff	Comments:
--	-------	-------------	-----------

5/15/2022	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
5/15/2022	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
5/15/2022	Formal hearings scheduled-depending on volume	ARB Coordinator	
5/20/2022	Send subsequent batches of appraisal notices as necessary.	IT	
5/31/2022	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
6/14/2022	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)
7/15/2022	Mineral import from vendor	Personal Property	
7/20/2022	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)
7/25/2022	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2022	Last day for property owners to apply for Sept. 1 inventory appraisal for the next year	Personal Property	Sec. 23.12(f)

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

Cameron Appraisal District 2021/2022 Reappraisal Plan Timeline

Cameron Appraisal District 2021/2022 Reappraisal Plan Timeline

July thru August

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

August thru January

Reappraisal of Real and Personal Property
Field inspect accounts with 1st and 2nd 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 3rd and 4th quarter
Identify recheck accounts
Identify sale accounts
Identify properties with less than 100% complete on main area that are not flagged for field inspection
Print and Prepare field work with maps
Route field work by School District, Assignment, and Geo number
Field inspect 3rd and 4th quarter building permits
Field inspect recheck accounts
Field inspect and verify sale accounts
Field inspect properties with less than 100% complete on main area that are not flagged for field inspection
Work on new subdivisions / Condos
Personal Property mail out tenant listings for M1 category
Route field work for M1 category by park code
Continue to work on split accounts
Collect sales, Income, and Cost data
Data Entry

Quality Control

Review and analyze cost tables / Compare new construction cost from all residential property

Review problem areas (Discovered from conference hearings and current sales)

Perform sales analysis / Market shifts

Test results of neighborhood adjustments with sales ratios

Analyze preliminary and final values

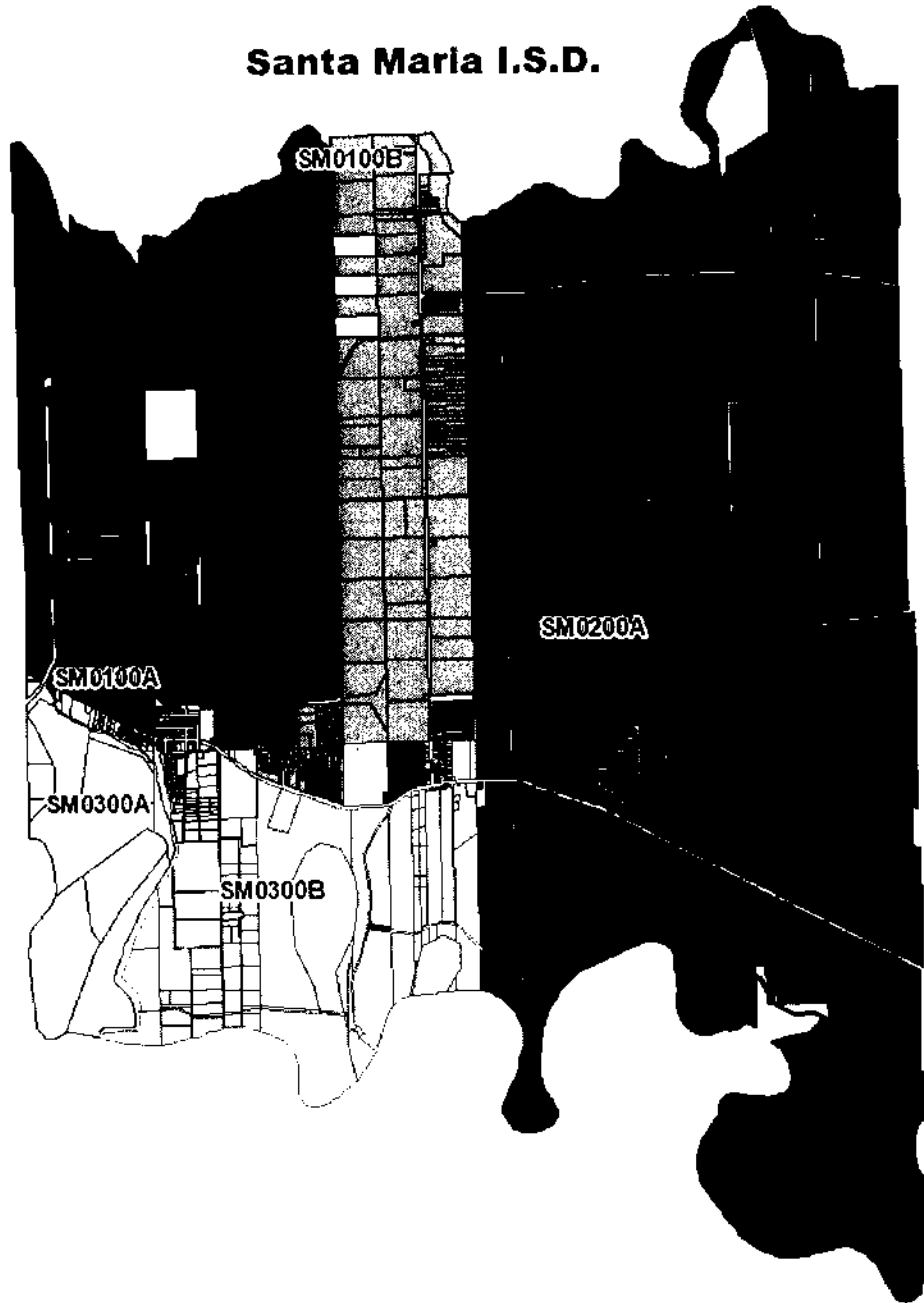
Audit final values

REAL ESTATE

Cameron Appraisal District
2021/2022 Reappraisal Plan
ISM, ILA, ISR, ILY, IRH, IHG and ILO.
Number of Parcels and Assignments Groups

2021 Reappraisal Plan
(ISM, ILA, ISR, ILY and IRH)
Assignment Group Map

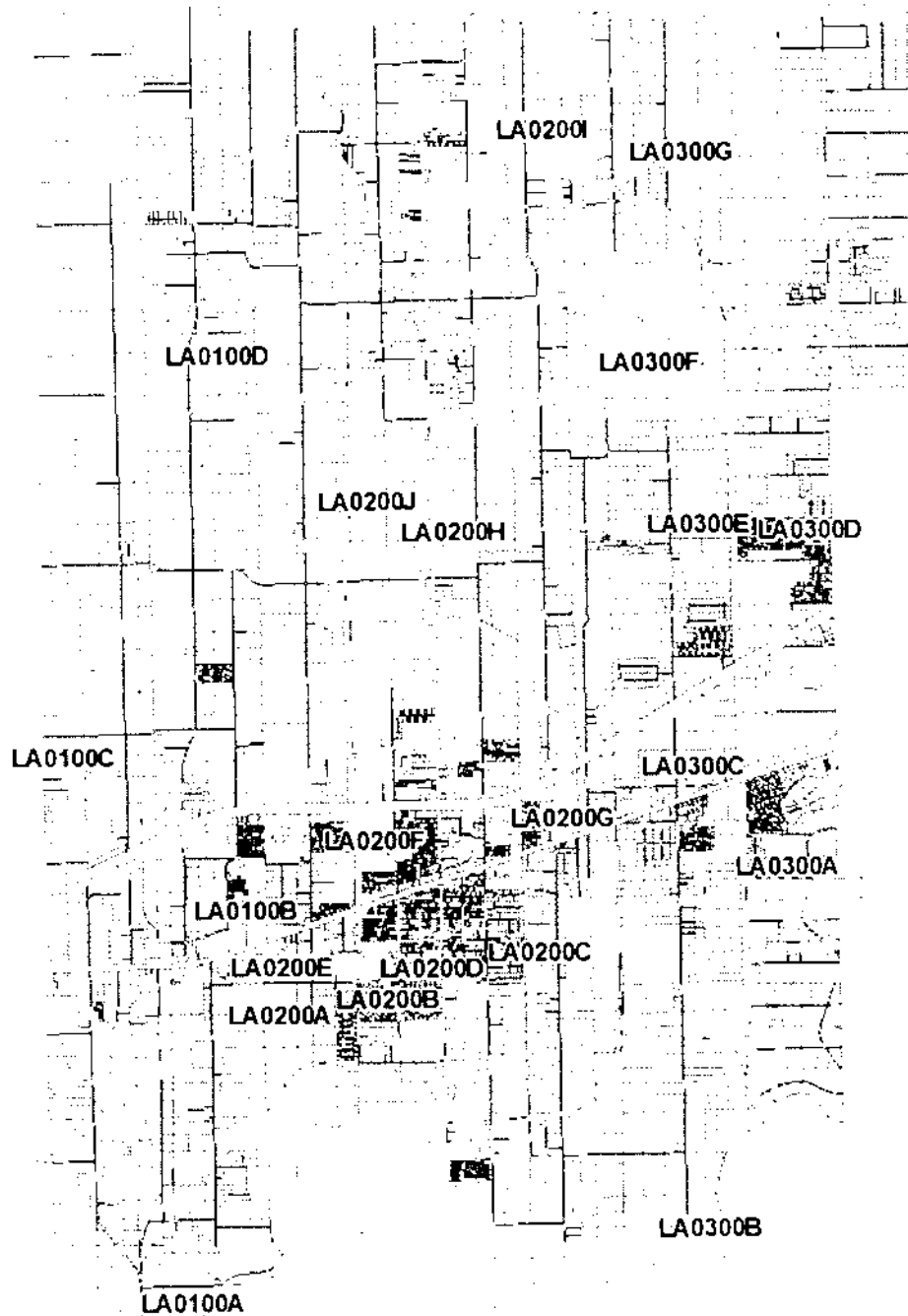
Santa Maria I.S.D.



TOTAL NUMBER OF PARCELS: 1,752

2021 Reappraisal Plan
(ISM, ILA, ISR, ILY and IRH)
Assignment Group Map

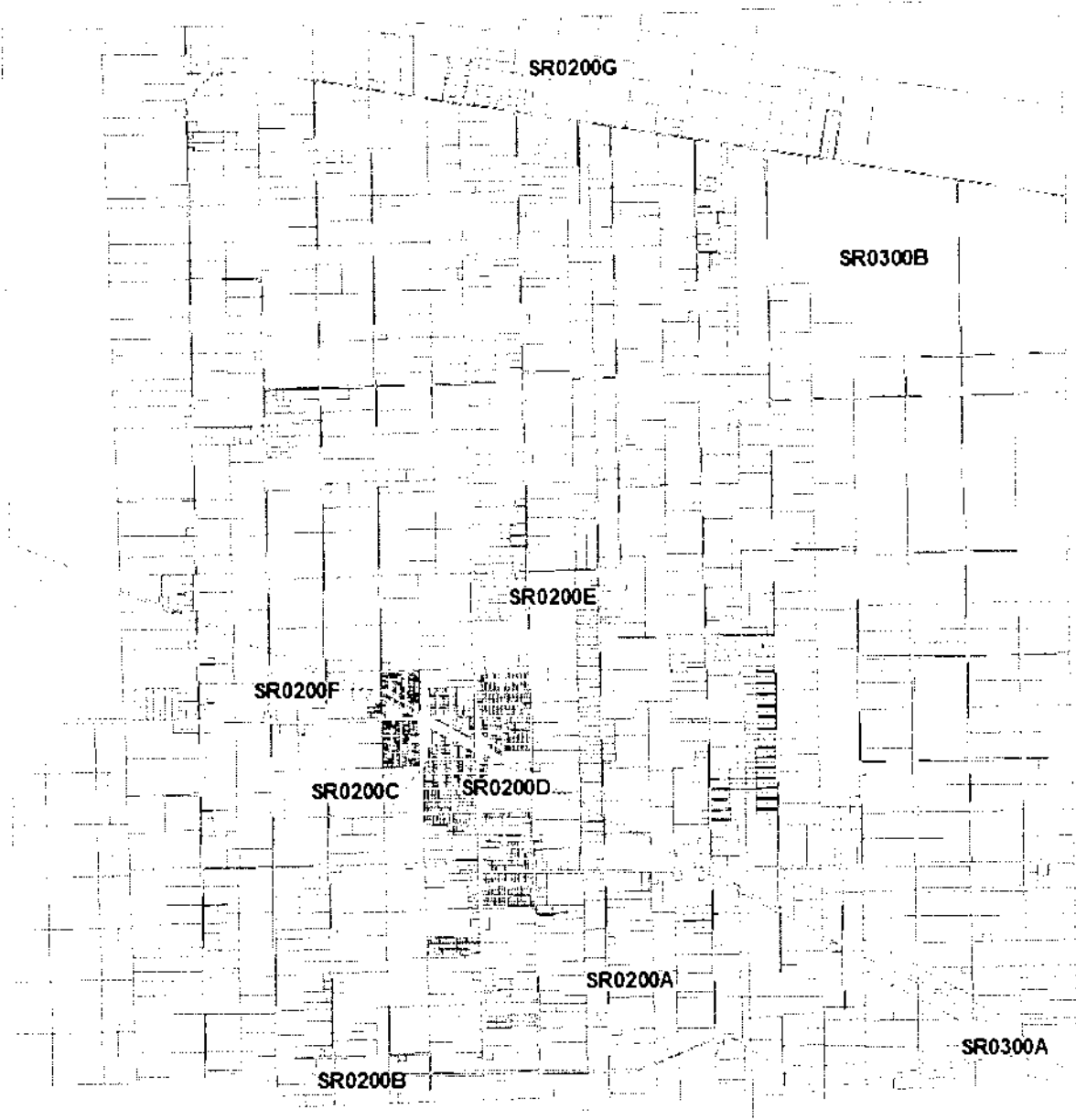
La Feria I.S.D.



TOTAL NUMBER OF PARCELS: 8,138

2021 Reappraisal Plan
ISM, ILA, ISR, ILY and IRH
Assignment Group Map

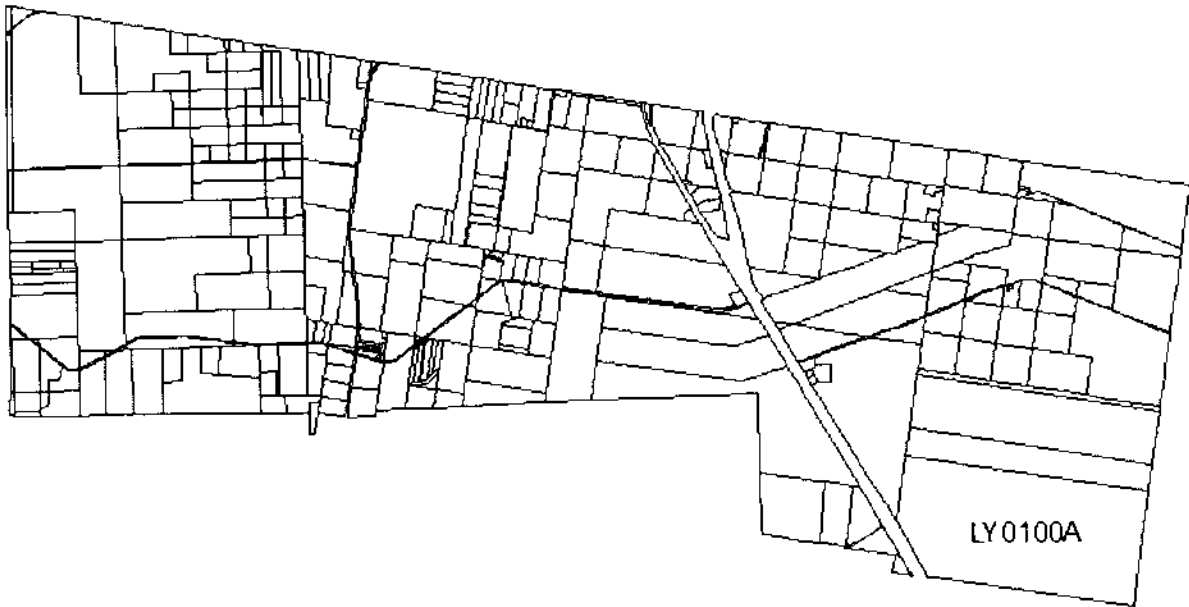
Santa Rosa I.S.D.



TOTAL NUMBER OF PARCELS: 2,788

2021 Reappraisal Plan
ISM, ILA, ISR, ILY and IRH
Assignment Group Map

Lyford I.S.D.



TOTAL NUMBER OF PARCELS: 307

2021 Reappraisal Plan
ISM, ILA, ISR, ILY and IRH
Assignment Group Map

Rio Hondo I.S.D.

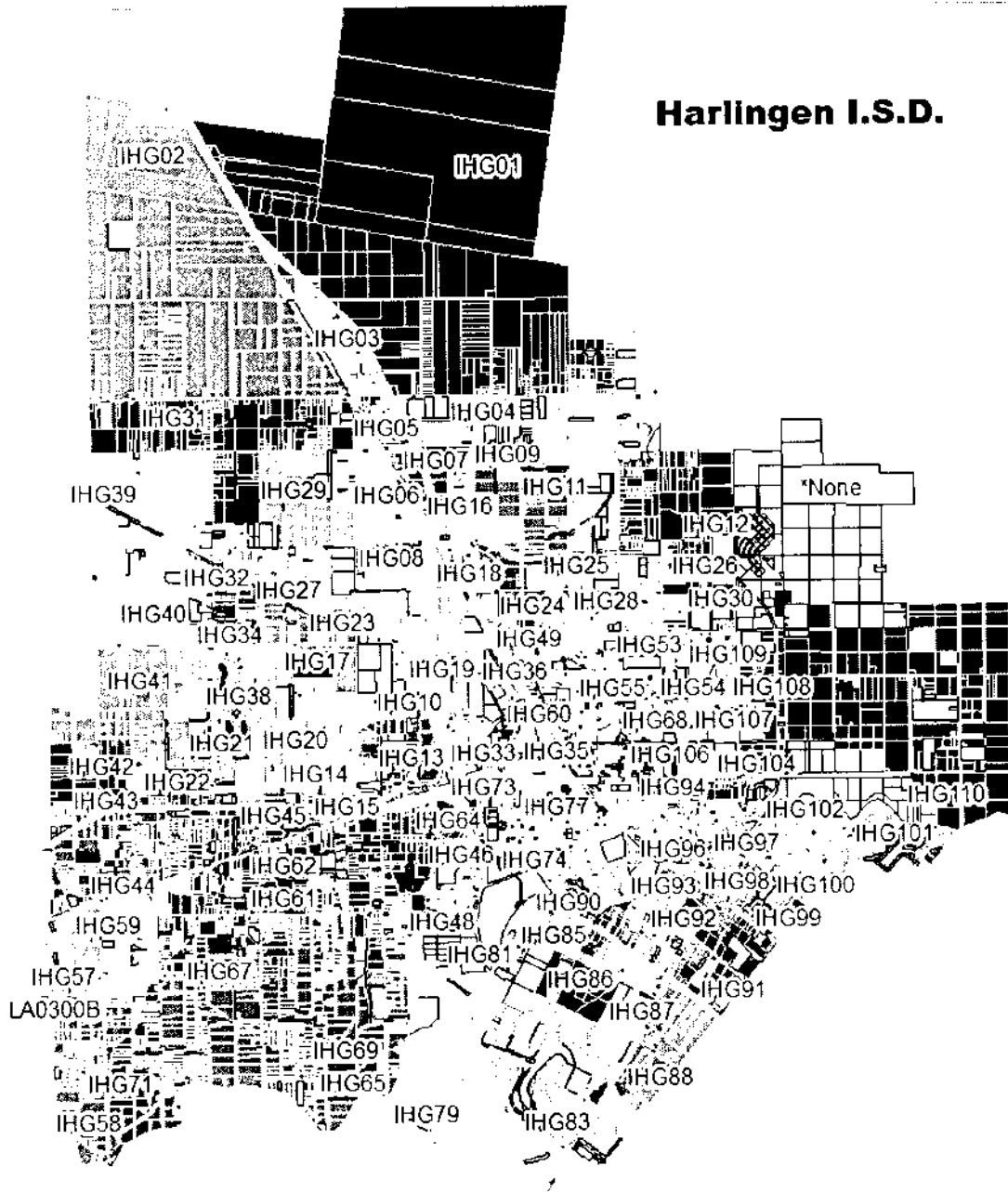


TOTAL NUMBER OF PARCELS: 5,891

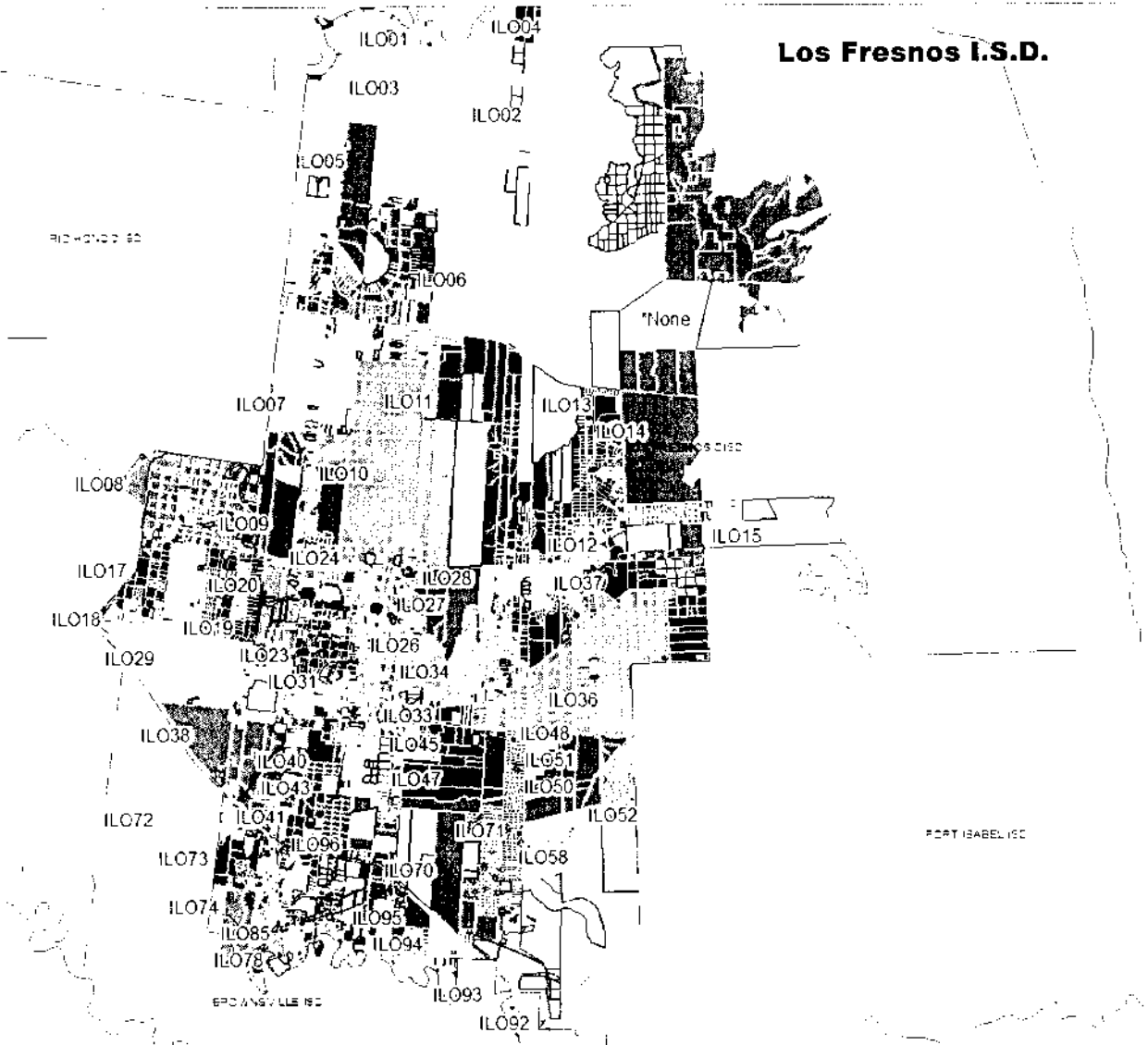
2021 Reappraisal Plan Assignment Group Summary

Santa Maria I.S.D	Santa Rosa I.S.D	Rio Hondo I.S.D																																																																																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Assignment</th> <th style="width: 40%;">Count</th> </tr> </thead> <tbody> <tr><td>SM0100A</td><td style="text-align: right;">377</td></tr> <tr><td>SM0100B</td><td style="text-align: right;">419</td></tr> <tr><td>SM0200A</td><td style="text-align: right;">392</td></tr> <tr><td>SM0300A</td><td style="text-align: right;">390</td></tr> <tr><td>SM0300B</td><td style="text-align: right;">174</td></tr> <tr> <td>Total</td> <td style="text-align: right;">1752</td> </tr> </tbody> </table>	Assignment	Count	SM0100A	377	SM0100B	419	SM0200A	392	SM0300A	390	SM0300B	174	Total	1752	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Assignment</th> <th style="width: 40%;">Count</th> </tr> </thead> <tbody> <tr><td>SR0100A</td><td style="text-align: right;">273</td></tr> <tr><td>SR0200A</td><td style="text-align: right;">237</td></tr> <tr><td>SR0200B</td><td style="text-align: right;">202</td></tr> <tr><td>SR0200C</td><td style="text-align: right;">343</td></tr> <tr><td>SR0200D</td><td style="text-align: right;">244</td></tr> <tr><td>SR0200E</td><td style="text-align: right;">302</td></tr> <tr><td>SR0200F</td><td style="text-align: right;">268</td></tr> <tr><td>SR0200G</td><td style="text-align: right;">337</td></tr> <tr><td>SR0300A</td><td style="text-align: right;">345</td></tr> <tr><td>SR0300B</td><td style="text-align: right;">237</td></tr> <tr> <td>Total</td> <td style="text-align: right;">2788</td> </tr> </tbody> </table>	Assignment	Count	SR0100A	273	SR0200A	237	SR0200B	202	SR0200C	343	SR0200D	244	SR0200E	302	SR0200F	268	SR0200G	337	SR0300A	345	SR0300B	237	Total	2788	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Assignment</th> <th style="width: 40%;">Count</th> </tr> </thead> <tbody> <tr><td>RH0100A</td><td style="text-align: right;">176</td></tr> <tr><td>RH0200A</td><td style="text-align: right;">356</td></tr> <tr><td>RH0200B</td><td style="text-align: right;">351</td></tr> <tr><td>RH0200C</td><td style="text-align: right;">322</td></tr> <tr><td>RH0300A</td><td style="text-align: right;">387</td></tr> <tr><td>RH0300B</td><td style="text-align: right;">323</td></tr> <tr><td>RH0300C</td><td style="text-align: right;">299</td></tr> <tr><td>RH0300D</td><td style="text-align: right;">333</td></tr> <tr><td>RH0300E</td><td style="text-align: right;">405</td></tr> <tr><td>RH0300F</td><td style="text-align: right;">373</td></tr> <tr><td>RH0300G</td><td style="text-align: right;">319</td></tr> <tr><td>RH0300H</td><td style="text-align: right;">356</td></tr> <tr><td>RH0400A</td><td style="text-align: right;">224</td></tr> <tr><td>RH0400B</td><td style="text-align: right;">301</td></tr> <tr><td>RH0500A</td><td style="text-align: right;">196</td></tr> <tr><td>RH0500B</td><td style="text-align: right;">340</td></tr> <tr><td>RH0500C</td><td style="text-align: right;">282</td></tr> <tr><td>RH0500D</td><td style="text-align: right;">406</td></tr> <tr><td>RH0500E</td><td style="text-align: right;">142</td></tr> <tr> <td>Total</td> <td style="text-align: right;">5891</td> </tr> </tbody> </table>	Assignment	Count	RH0100A	176	RH0200A	356	RH0200B	351	RH0200C	322	RH0300A	387	RH0300B	323	RH0300C	299	RH0300D	333	RH0300E	405	RH0300F	373	RH0300G	319	RH0300H	356	RH0400A	224	RH0400B	301	RH0500A	196	RH0500B	340	RH0500C	282	RH0500D	406	RH0500E	142	Total	5891
Assignment	Count																																																																																	
SM0100A	377																																																																																	
SM0100B	419																																																																																	
SM0200A	392																																																																																	
SM0300A	390																																																																																	
SM0300B	174																																																																																	
Total	1752																																																																																	
Assignment	Count																																																																																	
SR0100A	273																																																																																	
SR0200A	237																																																																																	
SR0200B	202																																																																																	
SR0200C	343																																																																																	
SR0200D	244																																																																																	
SR0200E	302																																																																																	
SR0200F	268																																																																																	
SR0200G	337																																																																																	
SR0300A	345																																																																																	
SR0300B	237																																																																																	
Total	2788																																																																																	
Assignment	Count																																																																																	
RH0100A	176																																																																																	
RH0200A	356																																																																																	
RH0200B	351																																																																																	
RH0200C	322																																																																																	
RH0300A	387																																																																																	
RH0300B	323																																																																																	
RH0300C	299																																																																																	
RH0300D	333																																																																																	
RH0300E	405																																																																																	
RH0300F	373																																																																																	
RH0300G	319																																																																																	
RH0300H	356																																																																																	
RH0400A	224																																																																																	
RH0400B	301																																																																																	
RH0500A	196																																																																																	
RH0500B	340																																																																																	
RH0500C	282																																																																																	
RH0500D	406																																																																																	
RH0500E	142																																																																																	
Total	5891																																																																																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">La Feria I.S.D</th> </tr> <tr> <th style="width: 60%;">Assignment</th> <th style="width: 40%;">Count</th> </tr> </thead> <tbody> <tr><td>LA0100A</td><td style="text-align: right;">358</td></tr> <tr><td>LA0100B</td><td style="text-align: right;">399</td></tr> <tr><td>LA0100C</td><td style="text-align: right;">184</td></tr> <tr><td>LA0100D</td><td style="text-align: right;">298</td></tr> <tr><td>LA0200A</td><td style="text-align: right;">383</td></tr> <tr><td>LA0200B</td><td style="text-align: right;">413</td></tr> <tr><td>LA0200C</td><td style="text-align: right;">378</td></tr> <tr><td>LA0200D</td><td style="text-align: right;">318</td></tr> <tr><td>LA0200E</td><td style="text-align: right;">205</td></tr> <tr><td>LA0200F</td><td style="text-align: right;">561</td></tr> <tr><td>LA0200G</td><td style="text-align: right;">455</td></tr> <tr><td>LA0200H</td><td style="text-align: right;">529</td></tr> <tr><td>LA0200I</td><td style="text-align: right;">410</td></tr> <tr><td>LA0200J</td><td style="text-align: right;">475</td></tr> <tr><td>LA0300A</td><td style="text-align: right;">572</td></tr> <tr><td>LA0300B</td><td style="text-align: right;">496</td></tr> <tr><td>LA0300C</td><td style="text-align: right;">147</td></tr> <tr><td>LA0300D</td><td style="text-align: right;">540</td></tr> <tr><td>LA0300E</td><td style="text-align: right;">442</td></tr> <tr><td>LA0300F</td><td style="text-align: right;">287</td></tr> <tr><td>LA0300G</td><td style="text-align: right;">288</td></tr> <tr> <td>Total</td> <td style="text-align: right;">8138</td> </tr> </tbody> </table>	La Feria I.S.D		Assignment	Count	LA0100A	358	LA0100B	399	LA0100C	184	LA0100D	298	LA0200A	383	LA0200B	413	LA0200C	378	LA0200D	318	LA0200E	205	LA0200F	561	LA0200G	455	LA0200H	529	LA0200I	410	LA0200J	475	LA0300A	572	LA0300B	496	LA0300C	147	LA0300D	540	LA0300E	442	LA0300F	287	LA0300G	288	Total	8138	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Lyford I.S.D</th> </tr> <tr> <th style="width: 60%;">Assignment</th> <th style="width: 40%;">Count</th> </tr> </thead> <tbody> <tr><td>LY0100A</td><td style="text-align: right;">307</td></tr> <tr> <td>Total</td> <td style="text-align: right;">307</td> </tr> </tbody> </table>	Lyford I.S.D		Assignment	Count	LY0100A	307	Total	307																									
La Feria I.S.D																																																																																		
Assignment	Count																																																																																	
LA0100A	358																																																																																	
LA0100B	399																																																																																	
LA0100C	184																																																																																	
LA0100D	298																																																																																	
LA0200A	383																																																																																	
LA0200B	413																																																																																	
LA0200C	378																																																																																	
LA0200D	318																																																																																	
LA0200E	205																																																																																	
LA0200F	561																																																																																	
LA0200G	455																																																																																	
LA0200H	529																																																																																	
LA0200I	410																																																																																	
LA0200J	475																																																																																	
LA0300A	572																																																																																	
LA0300B	496																																																																																	
LA0300C	147																																																																																	
LA0300D	540																																																																																	
LA0300E	442																																																																																	
LA0300F	287																																																																																	
LA0300G	288																																																																																	
Total	8138																																																																																	
Lyford I.S.D																																																																																		
Assignment	Count																																																																																	
LY0100A	307																																																																																	
Total	307																																																																																	
Total Parcels: 18,876																																																																																		

2022 Reappraisal Plan
(IHG and ILO)
Assignment Group Map



2022 Reappraisal Plan
(IHG and ILO)
Assignment Group Map



2022 Reappraisal Plan Assignment Group Summary

Harlingen I.S.D					
Assignment	Count				
*Pending	2358	IHG32	298	IHG80	289
IHG01	305	IHG33	275	IHG81	342
IHG02	339	IHG34	317	IHG82	286
IHG03	267	IHG35	274	IHG83	287
IHG04	293	IHG36	281	IHG84	298
IHG05	264	IHG37	297	IHG85	289
IHG06	348	IHG38	327	IHG86	300
IHG07	360	IHG39	299	IHG87	316
IHG08	324	IHG40	284	IHG88	301
IHG09	380	IHG41	383	IHG89	283
IHG10	321	IHG42	375	IHG90	290
IHG100	315	IHG43	297	IHG91	339
IHG101	292	IHG44	272	IHG92	265
IHG102	316	IHG45	270	IHG93	290
IHG103	248	IHG46	289	IHG94	310
IHG104	306	IHG48	286	IHG95	302
IHG105	290	IHG49	298	IHG96	186
IHG106	294	IHG50	289	IHG97	269
IHG107	203	IHG51	308	IHG98	366
IHG108	219	IHG52	332	IHG99	270
IHG109	328	IHG53	307	Total	34684
IHG11	335	IHG54	269		
IHG110	198	IHG55	255		
IHG12	278	IHG56	321		
IHG13	276	IHG57	356		
IHG14	324	IHG58	324		
IHG15	274	IHG59	347		
IHG16	293	IHG60	313		
IHG17	319	IHG61	296		
IHG18	309	IHG62	288		
IHG19	301	IHG63	296		
IHG20	306	IHG64	305		
IHG21	313	IHG65	324		
IHG22	278	IHG66	286		
IHG23	300	IHG67	315		
IHG24	315	IHG68	266		
IHG25	335	IHG69	285		
IHG26	294	IHG70	296		
IHG27	314	IHG71	303		
IHG28	327	IHG72	293		
IHG29	280	IHG73	297		
IHG30	280	IHG74	302		
IHG31	312	IHG75	305		
		IHG76	298		
		IHG77	286		
		IHG79	291		

Harlingen I.S.D. Parcels: 34,684

2022 Reappraisal Plan Assignment Group Summary

Los Fresnos I.S.D			
Assignment	Count		
*Pending	3226	ILO43	343
ILO01	332	ILO44	307
ILO02	307	ILO45	277
ILO03	264	ILO46	297
ILO04	309	ILO47	313
ILO05	299	ILO48	303
ILO06	276	ILO49	310
ILO07	322	ILO50	271
ILO08	326	ILO51	300
ILO09	343	ILO52	29
ILO10	344	ILO53	28
ILO11	350	ILO54	71
ILO12	329	ILO55	20
ILO13	255	ILO56	11
ILO14	257	ILO57	12
ILO15	297	ILO58	155
ILO16	294	ILO59	296
ILO17	317	ILO60	146
ILO18	332	ILO61	191
ILO19	361	ILO62	13
ILO20	357	ILO63	53
ILO21	356	ILO64	240
ILO22	352	ILO65	6
ILO23	322	ILO66	158
ILO24	332	ILO67	166
ILO25	302	ILO68	54
ILO26	309	ILO69	55
ILO27	333	ILO70	246
ILO28	355	ILO71	227
ILO29	329	ILO72	389
ILO30	415	ILO73	346
ILO31	297	ILO74	209
ILO32	309	ILO75	214
ILO33	274	ILO76	237
ILO34	320	ILO77	202
ILO35	310	ILO78	294
ILO36	326	ILO79	283
ILO37	294	ILO80	262
ILO38	293	ILO81	289
ILO39	285	ILO82	304
ILO40	297	ILO83	301
ILO41	309	ILO84	317
ILO42	215	ILO85	295
		ILO86	322
		ILO87	310
		ILO88	262
		ILO89	304
		ILO90	335
		ILO91	304
		ILO92	308
		ILO93	280
		ILO94	315
		ILO95	303
		ILO96	278
		Total	28592
Los Fresnos I.S.D. Parcels: 28,592			
TOTAL: 63,276			

CAMERON APPRAISAL DISTRICT
2021/2022 REAPPRAISAL PLAN
SUBDIVISION PREFIX LIST

2021 REAPPRAISAL PLAN PREFIX LISTING – SANTA MARIA I.S.D.

35-0000	63-0000	71-0230	71-0240	71-0250	71-0260	71-0270	71-0810	84-1400	84-1900
84-1910	84-5650	84-5675	84-6290	84-6291	84-7330	84-7920	84-8840	84-9090	84-9091
84-9120	85-1900	85-2240	85-2940	85-3290	85-3630	85-3990	85-4010	85-4030	85-4340
85-5380	85-5384	85-5395	85-5409	85-5413	85-5730	85-5740	85-6430	85-8890	85-8891
85-8892	85-8893	85-8894	85-8895	85-9070	85-9080	85-9600	86-0030	86-0031	86-0032
86-0040	86-0050	86-4150	86-6700	86-7850	86-9000	86-9001	86-9002	86-9003	

2021 REAPPRAISAL PLAN PREFIX LISTING – LA FERIA I.S.D.

25-8795	29-0000	29-0010	29-0020	29-0030	29-0100	29-0660	29-0661	29-0680	29-0700
29-1320	29-1600	29-1980	29-2640	29-2900	29-3100	29-3300	29-3450	29-3500	29-3550
29-3600	29-3601	29-3960	29-4400	29-4620	29-4710	29-4950	29-5280	29-5940	29-6300
29-6301	29-6302	29-6375	29-6450	29-6600	29-6900	29-7000	29-7260	29-7920	29-8200
29-8580	29-9240	29-9540	29-9600	29-9680	29-9750	29-9900	79-2239	84-0340	84-0341
84-0342	84-0343	84-0344	84-0350	84-0700	84-0701	84-0702	84-0709	84-0710	84-0711
84-0712	84-0714	84-0716	84-0717	84-0718	84-0719	84-0720	84-0722	84-0724	84-0725
84-0727	84-0728	84-0730	84-0732	84-0733	84-0734	84-0740	84-0741	84-0742	84-0747
84-0749	84-0751	84-0752	84-0753	84-0755	84-0758	84-0759	84-0760	84-0761	84-0763
84-0764	84-0766	84-0769	84-0820	84-0828	84-0850	84-0900	84-0950	84-0955	84-0956
84-0957	84-0958	84-1010	84-1040	84-1750	84-2000	84-2020	84-2100	84-2180	84-2450
84-2451	84-2452	84-2455	84-2790	84-2800	84-2900	84-2910	84-3000	84-3140	84-3141
84-3142	84-3143	84-3144	84-3150	84-3260	84-3261	84-3490	84-3491	84-3492	84-3493
84-3494	84-3495	84-3496	84-3840	84-3870	84-3890	84-3900	84-4020	84-4200	84-4203
84-4250	84-4550	84-4900	84-5100	84-5250	84-5380	84-5430	84-5600	84-5601	84-5602
84-5603	84-5604	84-5606	84-5700	84-5975	84-6000	84-6010	84-6400	84-6630	84-6750
84-7510	84-7680	84-7750	84-8000	84-8200	84-8210	84-8212	84-8389	84-8390	84-8391
84-8392	84-8393	84-8394	84-8395	84-8396	84-8397	84-8398	84-8399	84-8400	84-8450
84-8740	84-8741	84-8800	84-9400	84-9500	84-9800	84-9900	85-0100	85-0150	85-0153
85-0160	85-0840	85-1010	85-1020	85-1021	85-1190	85-1540	85-1541	85-1542	85-1543
85-1544	85-1545	85-1546	85-1547	85-1548	85-1549	85-1550	85-1551	85-1553	85-1554
85-1555	85-1556	85-1585	85-1630	85-1725	85-1910	85-2280	85-2300	85-2400	85-2403
85-2410	85-2420	85-2425	85-2510	85-2590	85-2940	85-2941	85-2942	85-2943	85-3150
85-3460	85-4400	85-4500	85-4590	85-4690	85-4750	85-4800	85-4810	85-5030	85-5370
85-5371	85-5375	85-5376	85-5377	85-5378	85-5379	85-5380	85-5381	85-5382	85-5383
85-5385	85-5387	85-5388	85-5389	85-5390	85-5391	85-5392	85-5393	85-5394	85-5396
85-5397	85-5398	85-5401	85-5402	85-5404	85-5405	85-5407	85-5408	85-5410	85-5412
85-5414	85-5415	85-5416	85-5555	85-6080	85-6170	85-6250	85-6350	85-6800	85-6801
85-6802	85-7000	85-7010	85-7020	85-7030	85-7140	85-7141	85-7142	85-7143	85-7144
85-7315	85-7490	85-7510	85-7840	85-7844	85-8190	85-8300	85-8310	85-8540	85-8542
85-8543	85-8600	85-8690	85-8790	85-8840	85-9250	85-9425	85-9800	85-9900	86-0011
86-0020	86-0940	86-1260	86-1460	86-2220	86-2221	86-2222	86-2223	86-2224	86-2225
86-2226	86-2227	86-2228	86-2229	86-2540	86-2860	86-4000	86-4300	86-5430	86-5800
86-6070	86-6071	86-6072	86-6210	86-6250	86-6275	86-6300	86-6350	86-6400	86-6500
86-7340	86-7350	86-7980	86-7990	86-8000	86-8300	86-9000	86-9005	86-9500	86-9750
87-7490	88-3000								

2021 REAPPRAISAL PLAN PREFIX LISTING – SANTA ROSA I.S.D.

65-0000	65-0010	65-3290	65-3320	65-6500	65-6600	65-8400	65-9300	83-6360	84-0060
84-0340	84-0704	84-0708	84-0710	84-0757	84-0835	84-0960	84-1550	84-4200	84-4201
84-4202	84-4204	84-5600	84-5605	84-5610	84-5950	84-6980	84-6981	84-6982	84-7500
84-7680	84-7681	84-8010	84-8030	84-9650	84-9970	85-0125	85-0150	85-0151	85-0152
85-1540	85-1552	85-2270	85-2940	85-2950	85-3400	85-4000	85-4690	85-5380	85-5386
85-5399	85-5400	85-5406	85-5600	85-7140	85-7145	85-7840	85-7841	85-7842	85-7843
85-7860	86-0015	86-0230	86-1580	86-6070	86-6180	86-6200	86-9000	86-9004	86-9006
91-5220	91-8250	91-8260	91-9000	91-9001	97-4000				

2021 REAPPRAISAL PLAN PREFIX LISTING -- LYFORD I.S.D.

84-0340 91-2250 91-3010 91-3020 91-3030 91-3750 91-4500 91-5210 91-5220 91-7500
91-8250 91-8260 91-8280 91-9000 91-9025

2021 REAPPRAISAL PLAN PREFIX LISTING – RIO HONDO I.S.D.

41-0000	41-5000	55-0000	55-0010	55-0020	55-0030	55-1000	55-1050	55-2000	55-2200
55-3000	55-3100	55-3620	55-3935	55-4092	55-4250	55-5500	55-5600	55-6300	55-6301
55-6302	55-6600	55-7100	55-7101	55-7102	55-7103	55-7400	55-7401	55-7410	55-7450
55-7500	55-7600	55-7650	55-7660	55-7700	55-7701	55-8000	55-8800	73-2800	73-2810
73-8120	73-8121	73-8200	74-1500	74-5645	74-9790	74-9791	74-9792	74-9800	75-2200
75-5400	75-5570	75-5585	75-5600	76-1295	76-3400	76-7700	76-8000	76-9250	76-9750
76-9751	77-1110	77-5500	77-7370	78-1009	78-1010	78-1011	78-1012	78-1014	78-1015
78-1017	78-1018	78-1019	78-1021	78-1022	78-1024	78-1025	78-1026	78-1028	78-1029
78-1030	78-1031	78-1032	78-1060	78-1070	78-1105	78-9950	79-0110	84-4300	85-2450
87-0700	87-1400	87-1600	87-1610	87-1850	87-1855	87-1865	87-2677	87-4000	87-5800
88-0210	88-3650	88-3800	88-4150	88-4151	88-4155	88-4480	88-4481	88-4482	88-4483
88-4590	88-4650	88-4800	88-5225	88-5240	88-5249	88-5253	88-5270	88-5276	88-5279
88-5285	88-5287	88-5289	88-5290	88-5294	88-5298	88-5306	88-5312	88-5314	88-5315
88-5316	88-5335	88-6350	88-6390	88-6391	88-6393	88-6450	88-6815	88-7250	88-8285
90-4900	91-0750	91-0800	91-1500	91-6600	91-6750	91-9050	97-0400	97-2160	97-2165
97-2166	97-2167	97-2170	97-2171	97-2172	97-2173	97-2175	97-2177	97-2178	97-2189
97-3710	97-3782	97-4275	97-5260	97-5403	97-5404	97-5407	97-6250	97-7010	97-7020
97-8000	97-8600	97-8603	97-8770	97-8775	97-8780	97-8781	97-8785	97-8945	98-0030
98-0031	98-0033	98-0034	98-0035	98-0036	98-0040	98-0041	98-0050	98-0500	98-0520
98-0521	98-0522	98-0523	98-1500	98-3430	98-3560	98-3650	98-3720	98-4350	98-6100
98-6110	98-7200	98-7380	98-7381	98-7390	98-7630	98-7910	98-8000	98-8150	98-8220
98-8360	98-8430	98-8500	98-8570	98-8640	98-8641	98-9020	98-9060	98-9130	98-9330

2022 REAPPRAISAL PLAN PREFIX LISTING – HARLINGEN I.S.D.

17-5940	21-4665	88-1923	16-3480	15-1496	25-2530	97-1090	97-4056	15-8680	97-7560
23-0683	98-2341	22-3280	16-5770	97-1002	98-2601	18-4037	23-6420	15-2530	23-7280
98-4224	18-0110	20-0800	24-9610	98-4181	23-9120	15-7335	22-8180	24-4990	18-2600
15-9300	97-3760	15-0850	17-8880	97-1089	20-5620	18-3000	19-1490	98-6546	97-0150
98-5275	97-0820	16-7220	18-5230	98-2084	22-3810	15-9810	18-4031	98-1750	97-6750
22-1110	23-0694	16-1320	15-0560	84-0715	18-2130	16-3500	18-4043	98-4171	23-2280
88-1929	24-6320	15-1490	23-6500	11-8230	97-3810	22-6050	18-3061	45-8042	17-0670
98-4390	18-4095	25-6740	25-7761	98-4257	98-4260	98-6519	97-2970	11-8250	15-8881
97-2181	18-3520	21-3100	23-0702	97-3795	19-2910	23-2270	98-4165	15-6161	85-7700
98-4296	97-8300	98-9000	22-7130	22-7200	22-7380	16-8751	18-8911	98-2160	19-4250
97-8760	97-8930	22-4380	19-9820	98-8990	17-9500	18-7090	18-3022	98-4259	97-4750
97-5940	97-2187	49-0000	22-2210	23-2830	22-4910	22-7150	18-8480	97-5405	88-5296
15-3370	18-4800	97-4320	18-6481	18-6510	20-8020	98-6523	22-1101	23-4180	22-4113
16-6760	45-8169	19-5810	15-2230	84-0731	97-1081	97-4058	20-0700	84-2080	18-3515
45-8250	23-0705	16-3600	18-4054	18-4300	97-1220	97-4160	24-1830	18-8330	19-1480
21-3390	97-3250	16-1160	19-6100	98-4206	98-4290	22-9600	21-3960	97-8800	16-1170
15-8960	15-9240	97-7570	21-6810	97-3779	24-9920	98-4175	18-4112	19-9750	98-2170
19-4200	19-4940	23-4800	84-0710	22-5300	98-0550	97-4070	15-7593	18-7400	20-8910
22-3010	15-7000	18-8880	97-4980	98-6525	23-0679	97-7586	24-6370	98-6200	11-8200
22-4111	25-2540	45-8290	23-2611	22-3681	84-0765	45-8280	16-4010	97-2164	22-9980
97-2986	21-4530	19-6970	24-8080	19-9735	11-8000	97-3808	98-4420	22-9990	98-6530
98-6532	23-2310	18-4063	17-8100	15-2511	98-0023	97-3802	16-8770	17-1290	17-4700
17-6000	15-0080	97-4300	18-9000	17-0010	21-2810	15-9985	97-8204	23-0990	98-6552
98-5235	18-4082	22-4104	98-0650	98-1940	87-1570	24-5647	98-4800	19-8070	18-4078
11-8302	22-4109	15-6160	16-7210	98-4245	21-3382	18-9740	23-8820	98-7805	16-9730
15-9995	24-5700	18-4044	98-5228	18-4073	16-6120	18-4200	15-6000	18-2750	98-4265
97-2186	98-3710	98-6553	19-9855	18-4789	97-1088	97-4051	15-7599	23-2650	98-6547
88-1932	23-5720	17-8010	49-0400	15-2520	98-6505	98-6890	98-7044	98-7312	17-0100
45-8047	24-5605	16-1150	23-4812	98-5480	11-8310	23-8000	98-4250	20-1500	18-3380
18-4034	16-1190	19-7900	49-0280	18-4310	25-3085	98-7870	16-7110	23-9720	97-8910
98-2340	19-4240	49-0501	15-4080	22-4116	18-4790	18-4802	18-9470	98-4276	98-4297
98-2200	21-3990	97-3761	88-5274	49-0200	98-2087	17-3900	84-0729	84-0744	97-4350
97-5941	22-8720	97-6345	16-0712	16-0850	88-4100	18-4051	19-8200	97-3798	45-8045
23-0688	97-1003	98-4222	98-4232	22-8710	98-3705	19-7520	17-8050	24-2660	15-7585
20-9910	98-4164	24-9600	16-6131	18-4920	84-0746	24-4220	23-0704	97-8620	19-7000
91-6000	25-2271	98-8850	15-7589	18-8910	15-9980	23-2630	98-3725	98-5230	18-4783
98-4291	98-2702	98-3750	49-0100	98-1800	19-1485	16-3790	19-9001	49-0902	22-4200
16-6140	19-9736	97-1086	23-0830	15-0840	16-6170	18-4620	15-6170	97-8640	15-0261
97-0540	98-4193	97-2000	22-9985	19-3310	16-3460	23-5580	18-4100	22-4114	25-6730
22-6820	19-4300	98-3250	98-7020	15-4100	84-0738	97-4059	23-6030	98-7101	11-8303
16-6770	15-6166	18-0580	24-3180	18-2800	24-6310	19-0590	97-2120	24-5560	98-4375
16-1810	98-3640	98-7241	98-6500	22-8975	97-3600	91-9050	97-3783	98-0020	17-8881
97-3803	97-4861	98-6510	19-2620	21-2500	97-8110	97-8432	98-6960	24-6430	18-4075
19-9730	98-4205	25-8270	97-4305	19-4220	24-5750	98-4227	22-6530	19-2700	19-3200
15-0060	23-5570	19-9460	98-1550	22-7910	97-4985	98-6520	19-1170	97-7583	23-0175
17-2840	21-4520	98-7030	15-1410	22-4120	15-6181	22-7120	15-7700	98-0160	17-0200

97-2161	22-4106	23-9430	18-0120	21-2250	17-0013	16-0490	45-8230	18-4085	11-8500
11-8578	18-3680	23-0691	97-8510	19-7550	49-0700	98-1040	15-7588	98-6506	98-6820
16-4020	17-6810	49-0500	98-5225	18-4072	18-2000	98-4264	97-2185	17-3460	49-0150
18-4084	16-8120	97-4061	98-2082	22-9280	98-2210	98-6542	98-4160	84-0767	98-6538
21-8520	45-9000	22-4101	98-5720	18-5850	20-2900	15-7602	21-0300	97-3510	97-8220
15-2240	98-5202	22-4117	98-4251	20-2300	88-1921	21-4800	24-6095	98-3740	98-4500
49-0210	16-5460	97-0545	15-5000	97-4970	22-8990	16-0711	23-3870	23-4811	15-1130
18-4045	18-4052	97-0553	98-4203	24-1060	84-0754	98-4271	97-4800	15-9831	98-7043
49-0510	17-8730	98-4199	18-7710	19-0661	19-0880	19-7800	98-5390	15-4200	24-0100
98-4262	15-9520	98-3120	98-4080	18-4102	98-9200	20-1000	45-8044	97-5130	17-6560
22-2500	23-7150	97-9450	22-5460	25-5150	15-7150	18-2200	97-3778	15-1120	15-3920
24-8850	22-4490	18-6500	17-1145	97-2200	18-4093	98-7630	98-8081	25-7765	20-0980
98-1920	19-4130	88-1927	97-8555	15-0500	97-3799	98-0780	98-4233	97-5000	18-3990
98-2088	98-6529	23-0685	97-3809	98-4298	18-3800	98-6561	98-5100	15-5320	98-8851
98-4219	23-0980	24-2100	97-7700	97-8101	97-8202	23-0703	97-8610	98-9300	15-7560
16-8750	98-4242	20-2280	24-5510	19-0010	16-4000	25-2010	19-4230	98-2701	18-4061
18-4120	22-4115	15-6165	15-7579	16-8740	97-4270	21-2280	97-2370	23-1320	98-5300
22-3820	98-0025	84-0737	17-5010	97-3260	98-4300	15-0021	97-3781	98-4198	20-4500
16-9621	22-9510	17-7050	23-5590	22-3800	22-3950	24-9400	22-4140	22-9290	97-7830
98-2703	98-7100	22-3580	17-0050	18-4049	18-4070	97-4050	15-0000	22-7640	20-9160
18-3900	19-4070	98-3901	98-7042	17-7810	98-7450	18-4086	19-2040	97-8431	98-4204
18-0350	16-0660	98-4400	15-0090	49-0901	18-4500	98-4226	15-6180	22-5730	84-1990
18-3535	98-3670	19-6680	24-7400	23-8511	98-7802	97-7584	23-4500	20-6420	45-8020
97-4910	97-8240	46-0000	15-7280	18-1200	15-9800	23-4521	16-6100	98-8020	98-8921
97-5100	98-4289	18-4036	15-0420	98-7040	97-3788	19-9732	84-0721	98-4223	19-2952
98-6545	18-4046	25-2560	98-1300	16-8170	98-4243	98-6517	16-9630	19-0650	23-0681
88-1922	97-8224	22-3560	24-6390	98-4700	24-9100	16-9400	25-9300	88-1930	97-0300
25-3075	98-4274	98-6535	16-4060	98-8780	22-5500	97-4400	18-0340	17-0700	18-9490
98-2342	16-0714	88-1919	98-4170	22-4160	98-0010	84-0736	98-4252	24-1550	98-4269
23-0695	15-0565	16-4970	98-7310	98-4333	23-2609	98-4166	97-3792	22-4118	24-1570
17-5200	98-3735	98-6700	19-8350	19-9800	18-4787	15-7597	19-6980	19-7790	25-2550
98-4230	15-7591	98-4254	98-4267	23-2281	97-2184	45-8150	97-2971	98-4650	97-3796
19-9745	11-8650	15-7587	18-2440	22-8320	23-2760	24-8900	98-4182	98-6498	16-6440
20-5965	98-4293	98-4299	98-4177	98-6240	98-0080	25-4630	84-0771	97-1621	22-9795
45-8171	98-3900	98-4161	18-4781	20-1940	45-8061	88-1928	98-4188	98-0015	49-1010
98-3500	18-4068	98-6400	18-4092	22-4108	98-7801	15-7840	17-0015	23-2835	16-4025
98-5460	98-8150	84-0734	97-4950	97-5943	17-0360	21-6242	23-0700	98-7243	22-5200
25-4300	24-6360	23-0100	98-3660	17-7790	22-3011	22-6650	98-2700	97-8607	18-4066
97-1080	20-0680	22-8960	98-6509	17-1301	15-0380	98-0270	21-2820	23-7125	98-5400
18-4115	18-4400	98-0115	79-2233	15-7400	18-2775	18-3530	17-4000	16-4790	97-8700
23-7135	98-7731	19-4100	97-2310	23-2300	17-7480	98-5465	98-4201	98-4229	17-3960
98-7170	23-9576	18-3989	23-0697	15-0005	98-3820	98-5330	18-4089	16-5440	18-4077
98-4192	97-3805	20-2260	20-3860	86-6910	98-6533	45-8160	22-0560	16-2120	97-8500
16-3525	15-5900	15-6300	84-0749	98-1900	22-8951	97-8430	98-6543	98-7000	15-0081
24-7360	98-7172	18-4750	15-7750	98-6522	88-7330	98-4253	17-9970	24-1050	98-8991
19-0620	23-1630	11-8300	84-0726	25-6345	18-6160	18-8170	98-2080	23-5110	15-0040
98-4246	98-6514	17-6575	98-6536	21-9300	88-1925	24-8830	15-4760	98-4900	16-4820

97-3787	98-5291	15-3080	18-4074	16-7750	97-1087	18-0130	24-0790	98-6504	19-2951
45-8046	98-4440	97-8223	98-6548	49-0152	97-4052	24-5240	18-2751	25-9850	84-0756
98-4266	19-9990	18-4033	98-2140	23-0696	23-0698	19-7510	25-0970	16-0715	19-0800
17-3150	23-8200	97-4590	16-0190	22-4110	19-9900	84-0739	20-7700	22-8450	17-2900
97-8210	25-3580	45-8090	22-9260	98-3000	97-3350	18-4050	97-3797	97-1100	22-7140
23-9750	17-1000	17-2910	16-0820	98-5200	17-9030	98-1045	17-9600	98-4275	19-0445
19-1470	23-3520	98-3800	15-7010	18-5790	18-3960	17-6350	98-6600	98-4183	97-3793
25-6710	15-7598	22-9100	97-7090	19-3320	98-4162	17-9650	23-0250	45-8170	25-1200
19-9850	98-1450	15-7586	19-8130	19-8920	19-9740	25-6750	21-2270	17-4080	17-5400
97-8450	19-6390	98-4189	18-4099	18-4782	84-0745	97-4330	21-0540	17-3950	17-7800
97-9180	15-6182	20-5140	18-1820	20-9410	87-3140	15-0041	18-4067	17-8120	22-4107
98-8011	18-5620	97-4310	22-6100	17-2220	19-5230	17-7205	98-7065	18-4069	98-4191
16-6110	98-5461	16-8150	97-1083	22-6540	22-8970	15-5880	98-4292	97-8208	18-4110
98-4196	22-5720	18-5542	20-1620	45-8240	49-0950	97-3794	23-9577	20-9080	97-7580
24-5610	19-9737	15-6201	18-4791	98-4248	17-9700	20-6740	15-9250	22-1250	24-9225
49-1000	98-7810	15-6163	20-3540	25-8791	84-0735	17-8000	98-7102	98-5466	98-4228
98-6503	98-4202	18-6780	98-6511	24-5600	21-5670	15-0290	97-3784	19-8910	97-0560
15-4800	98-4200	18-0610	18-3020	19-2701	22-9830	22-1380	49-0125	24-6380	15-5040
98-7806	18-4630	22-5190	23-9575	25-9810	45-8070	87-1572	23-0692	17-5330	23-8100
84-0703	23-9600	97-5450	98-6527	17-0995	18-3510	98-2150	19-5530	23-6815	97-8650
11-8210	98-6534	45-8174	24-5649	16-0900	98-6540	88-5686	19-9000	17-6820	18-4088
98-7804	97-3804	11-8575	97-4053	18-0890	20-9000	23-0693	19-9995	97-1091	19-1460
19-4150	97-8226	98-4775	18-4081	22-4911	22-9800	98-6531	88-1920	97-3000	15-4000
98-4180	98-5470	97-4060	15-7610	86-7300	97-2430	16-0875	16-4475	19-6681	23-6680
88-8520	11-8260	20-3700	21-1680	98-4256	45-8130	98-4172	20-5830	19-1750	24-6340
49-0350	19-9190	97-1001	18-0271	15-7601	18-1900	98-4272	24-6330	15-2800	15-5460
22-4430	98-2085	16-0716	18-4039	18-4040	21-5100	97-3300	23-3220	16-3501	15-0490
98-5203	16-7090	24-5300	15-8400	18-3080	98-4261	22-9150	98-5265	98-4210	18-4030
21-3380	15-9830	17-7180	19-7260	15-1400	18-4785	18-0135	18-0730	87-5220	97-2182
15-9820	98-4332	23-0701	17-6500	19-5520	18-4098	24-2220	22-9995	97-3775	98-4234
20-8660	15-8880	17-5620	15-0030	15-7390	84-0748	97-4900	85-9075	98-2600	88-0005
97-3550	18-4057	24-6460	84-0723	18-0100	18-3060	17-4390	21-4510	17-8110	97-8920
97-3790	18-4801	98-4281	97-6790	17-2850	19-4650	98-6560	97-1079	18-6470	98-3400
88-5270	22-2740	97-4057	97-4280	23-6340	19-0600	23-4495	98-3130	15-0050	98-7110
11-0000	25-8790	97-7571	22-9850	22-1102	97-8205	19-4260	17-6690	23-6510	20-0661
20-2400	18-6480	19-1483	22-9390	45-8173	24-6350	19-8000	22-4370	22-4432	18-4062
98-7035	18-4079	22-5560	25-6500	15-7565	25-7760	84-0732	18-9100	15-8690	21-6240
97-8201	17-5700	22-2260	98-4221	16-8180	97-1082	17-1190	19-7560	98-4174	98-6512
15-0070	18-4090	16-8100	20-5460	15-7594	20-8340	19-0810	97-8400	98-3380	18-4064
22-2900	91-9000	98-5980	15-7860	97-3270	17-7840	84-0700	20-4200	21-0570	97-2880
97-8207	24-6420	98-5000	98-4197	15-5890	15-6200	98-4249	20-1300	24-3700	24-5630
97-3380	23-2612	23-4490	16-4810	20-4150	98-1930	18-3100	98-6524	97-2160	97-2163
98-1400	23-0370	97-2710	18-4059	25-1490	22-4150	15-5600	25-6720	84-0768	45-8220
98-5463	11-8301	19-9734	98-4225	18-1510	20-7380	23-2620	97-0210	24-8360	24-9000
98-7320	98-6000	25-6190	17-0980	19-0750	24-5646	23-2450	16-4830	98-4190	20-0320
97-6850	23-5420	22-2800	22-4103	18-0650	16-0717	97-8225	18-4047	97-8790	45-8048
18-4035	17-8410	97-3789	98-8920	97-7582	22-1650	88-5241	49-0300	25-5670	18-5700

97-4054	97-2183	23-0689	22-2230	16-3550	88-1931	84-0750	98-4268	22-9000	98-2086
19-2697	23-0680	98-2860	98-4273	97-2300	21-4950	15-4900	20-5898	23-9740	24-5550
98-2091	23-4520	15-3360	22-4000	24-6790	98-7311	15-7600	98-2704	18-4048	22-3830
98-7240	97-1000	84-0743	97-4065	84-0772	98-4255	17-1100	18-3522	22-9790	23-2840
18-4041	25-3090	18-0270	15-7596	98-4280	23-6660	22-8980	22-9270	98-4331	16-4024
17-7190	98-4163	16-5110	97-3791	97-4700	97-2972	21-7500	22-0290	18-4056	24-8000
98-5500	25-3080	18-4405	98-4231	16-8130	16-8570	24-3400	97-1610	19-2770	45-8060
97-5944	98-4310	22-4640	18-3024	84-0770	19-3490	97-3776	16-4500	98-6499	18-4103
97-3860	18-9745	15-1500	97-0601	18-4097	45-8040	84-6911	97-1620	98-4600	16-0175
24-5900	98-3680	88-4170	24-9201	15-8700	45-8120	21-6241	19-7540	98-7171	97-8950
98-4194	20-0660	23-6970	19-0601	19-1482	22-1930	22-2480	15-1960	15-2005	17-9340
24-4301	98-4173	19-0300	98-4294	97-0200	97-0250	24-9700	18-4091	23-7590	97-3800
18-9480	18-3370	84-7800	17-1910	97-8200	17-5930	98-7242	18-8020	17-0361	17-1300
18-9800	22-2490	24-6290	19-6825	15-1680	18-4065	97-0140	16-7100	22-5810	16-9500
21-7380	49-0903	18-4101	19-9731	98-4220	15-7575	98-6501	18-1520	19-0591	23-6650
24-5520	98-3300	98-7800	11-3000	86-8620	23-1950	98-6550	18-4058	24-7900	97-0810
18-4610	97-5410	97-5670	98-6513	24-5645	97-8940	98-7730	98-1050	21-0560	97-1890
97-2162	97-8206	15-1820	17-8720	18-4080	98-0150	98-1700	98-4244	16-4800	19-2695
87-2702	45-8225	16-4110	97-4960	22-4100	22-9721	16-0300	16-2470	22-4102	97-4860
45-8172	98-4302	15-0340	98-5464	19-9733	97-3806	18-8620	24-5540	98-6521	18-3500
97-6800	22-2470	16-3580	98-4850	18-4076	87-2700	23-0690	15-0020	98-7452	98-1850
21-2260	98-2081	19-0551	19-2950	45-8140	84-0718	11-8577	22-6000	98-6515	45-8100
19-3210	97-2188	23-0684	17-5510	97-3807	97-4200	98-6507	98-2090	15-9990	49-0151
18-4083	24-7055	85-4100	98-6537	45-8270	97-2305	97-3240	17-6570	97-3786	98-5290
16-5441	23-7890	97-4062	45-8030	16-0710	45-8260	16-3130	97-8211	18-4042	16-6180
20-2580	24-4740	19-0610	23-0699	16-2635	24-9250	98-7590	20-3220	98-4330	98-5201
97-9660	16-6430	16-8190	25-7240	24-1700	98-4270	18-4032	22-9340	16-1480	97-8221
98-3641	18-9010	85-3100	97-4870	98-6518	98-4184	97-0650	16-8160	17-9965	45-8043
84-2190	98-6508	16-2800	15-0010	18-4053	17-9400	24-6400	18-4096	98-4240	24-5530
97-5400	17-1146	97-2180	97-3777	22-1390	23-4510	98-8010	97-1085	18-7091	98-4258
19-5080	22-2251	97-8222	97-0160	98-4263	98-6528	97-7800	88-5319	15-6162	19-0660
98-4295	21-6250	88-1926	98-4430	98-4000	98-8080	11-9000	18-0400	21-2830	97-7200
98-2089	22-3380	23-6400	24-7840	97-1084	16-9620	97-5945	23-0706	24-5650	19-9880
15-7561	98-4241	22-6270	24-0500	18-4055	24-7320	19-9200	49-0980	84-0713	98-1950
23-4810	22-4112	16-7420	23-9960	24-1200	15-8100	19-3780	19-4080	98-4305	49-0050
23-8510	15-7590	15-7592	16-9740	97-2190	97-3780	19-8630	98-4195	25-4310	84-7810
17-1600	15-0001	98-3642	17-7170	49-1001	15-7570	97-4100	24-2090	97-7581	98-4301
97-8102	16-4450	17-6580	98-4176	15-6440	45-8110	98-6539	97-3400	25-2570	98-1600
25-6760	16-8780	98-2083	16-9650	45-8080	18-4038	23-2900	98-6549	22-4105	98-4247
23-2610	15-4480	23-7900	98-0032	98-6502	98-6526	19-2850	97-8100	15-2510	98-6516
16-4780	19-1481	98-3950	25-0450	98-4207	20-0340	22-5900	18-2980	84-0762	17-0990
16-1180	98-6551	19-7100	97-0550	11-8576	97-4055	20-9660	17-3770	98-6541	19-6500
98-4820	98-7451	20-5780	24-2350	97-7585	23-0678	97-2800	22-1100	98-6750	18-4071
98-7803	97-3801	18-1830	24-5648	22-2220	98-3730	19-7530	98-5250	24-8820	

2022 REAPPRAISAL PLAN PREFIX LISTING LOS FRESNOS I.S.D.

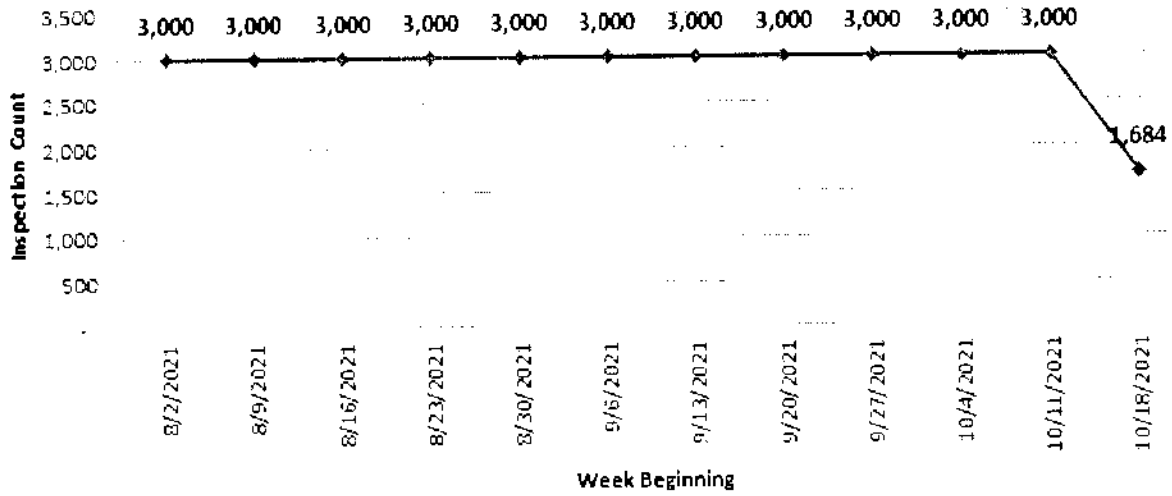
78-3611	79-1228	78-5060	78-5500	74-7984	75-0154	76-2700	79-2265	79-1241	76-4476
76-5440	75-0173	75-0247	73-1780	03-5050	73-7500	79-2209	75-0219	77-6630	73-1403
73-9020	75-0237	74-2643	78-1020	73-7440	77-0021	79-2800	52-0010	77-4725	75-0205
76-2086	80-2000	77-3975	72-1000	77-4790	37-8500	76-5450	72-7010	74-8008	76-5005
74-7320	73-3200	77-3800	77-0031	72-1010	79-1220	72-3150	73-7640	75-0194	75-8471
79-0110	72-7100	73-7421	52-0019	52-0021	77-0015	75-0181	79-1415	75-0213	74-3450
76-7000	78-2700	73-7551	77-3977	37-3960	75-0233	76-3365	74-5001	52-0700	75-0243
74-8850	75-9480	78-0200	79-1212	79-1700	28-0020	73-7481	78-4950	73-2580	75-0166
77-4650	75-0253	75-0820	76-5460	73-1770	79-2252	73-7461	79-1980	76-3540	74-4310
76-9700	37-6000	78-7000	75-1000	79-2850	75-0168	73-7501	79-2218	45-6400	79-1214
75-1600	90-5600	73-1405	79-1240	78-0040	79-1519	79-2224	75-1910	73-7511	79-3000
75-0178	75-5020	75-0204	79-1500	75-3640	78-4652	76-7500	74-1150	74-4500	75-0188
74-2642	78-1027	77-0670	75-0176	77-4720	73-2170	73-7860	90-0620	78-4680	74-2615
75-0195	37-8801	75-8490	75-2100	74-9900	75-0860	74-2550	52-0030	79-1223	78-0020
74-7993	79-2262	01-5431	73-7620	79-1410	75-0216	79-1416	76-2621	74-2640	73-2140
73-7610	37-2015	79-2237	78-2252	78-3810	75-0169	75-2575	75-7180	78-4658	75-0149
78-9640	74-4400	75-0250	79-1262	78-9700	37-0010	78-1533	76-5410	76-5850	75-0220
28-0021	79-2253	76-7515	37-4055	79-2257	75-0850	73-9011	79-1401	77-5100	37-9000
73-1400	74-2612	77-6000	72-6050	74-3460	78-2760	90-5500	75-8470	73-7950	76-0900
73-7580	73-2110	78-2590	79-2802	37-0100	07-9410	73-1601	79-1701	78-0070	52-2550
77-5490	78-9648	77-1600	76-9000	77-3431	75-0227	73-7660	79-2223	78-1016	72-7000
73-7450	75-0179	73-1630	74-7986	74-5600	37-0001	79-1516	73-7470	78-2570	75-0158
45-5000	76-8720	74-7400	75-0249	73-7840	75-0185	75-0192	76-0700	76-2084	79-0900
75-1110	75-5700	75-8500	79-3100	74-7110	88-5318	78-1531	73-7650	75-5011	74-0080
77-3972	37-4000	74-2000	73-5161	79-2261	77-5200	74-2610	74-3452	45-2500	45-8001
77-3973	75-5030	75-0040	75-0156	75-0215	79-2238	75-0196	77-5545	78-3615	07-9100
37-4078	75-0164	75-8700	76-4930	78-9645	78-3355	75-0223	75-7000	75-7575	78-4657
78-4720	97-5460	52-0084	88-5306	76-3530	79-1254	77-5140	79-2230	76-3450	51-8000
52-0025	75-0207	77-5000	73-9400	75-0050	75-0760	72-4000	74-9100	78-2050	73-7700
73-7710	37-7000	79-2221	76-4710	79-2245	78-9652	79-2801	77-0321	07-9401	73-2111
75-0224	78-5050	76-4650	75-1501	37-5000	75-0805	76-5853	87-1865	79-1269	78-1897
79-2806	73-9500	74-7250	74-3453	74-7981	75-9300	75-0160	79-2264	73-7630	52-0710
07-2200	75-0218	78-4654	78-3612	37-6500	75-0155	45-3200	75-0174	75-0206	75-0238
76-2081	78-9637	73-7880	79-1900	78-0050	75-0060	79-1270	74-0050	52-0011	75-5080
78-0010	74-7999	75-0197	74-0000	75-0170	76-9145	77-0012	79-1412	75-0180	75-0212
76-7660	52-0048	77-3978	37-4050	37-6502	75-9550	73-7540	79-1966	74-4750	75-0240
76-5990	78-1896	37-8000	75-0252	77-0010	73-7590	73-1430	75-8480	75-0167	76-5852
78-9655	75-0950	76-9900	76-4860	79-1409	78-2250	75-0551	77-8000	74-1435	76-5670
73-7550	79-2259	73-7835	78-5055	73-2350	79-2804	45-0000	79-2255	79-2268	90-9020
75-9530	79-1215	73-1402	79-1249	73-7560	78-3400	07-9400	72-5000	76-4000	73-7570
52-0200	79-1943	77-5530	78-0300	78-9646	73-7460	04-1500	75-0161	45-1500	73-7431
78-2580	76-9140	75-1330	77-5900	79-2263	75-0830	73-7510	75-0201	78-4653	74-7260
74-7998	75-5050	78-1010	79-1501	74-2560	76-2082	87-1850	01-5430	75-0187	79-1518
79-2225	79-1899	73-1650	73-1415	74-7980	78-0500	73-7520	74-2630	45-2000	79-1411
79-1271	77-3970	52-0040	75-0254	77-0040	45-0100	74-9200	75-0810	75-0171	80-9000
75-0177	74-7540	74-8700	77-0011	73-7670	75-0210	75-0217	74-8000	73-2200	76-4855

52-0045	73-9000	27-8000	75-0150	75-0182	37-6501	74-7992	74-2620	76-5420	52-0023
74-7121	79-1261	79-1210	73-1460	74-7991	77-1220	79-1200	79-1965	75-0200	75-0221
79-3200	73-7681	78-9643	75-0209	74-0011	79-0800	78-3613	75-0231	79-2256	79-1939
72-9100	73-9010	37-4100	78-4651	78-1532	77-6680	73-1407	37-3202	76-9500	77-0000
77-3410	78-2000	78-2591	90-9010	79-1930	74-7375	74-7200	79-1400	79-1242	79-2243
78-9650	78-9649	73-1720	75-0236	76-2085	74-1930	75-0228	73-7471	79-2215	75-0199
73-1600	79-2222	75-0157	73-3000	76-8900	75-0244	74-2644	79-0113	79-2900	79-1902
52-0041	37-2000	75-0184	79-2220	75-5021	74-3455	78-9639	87-1855	74-7300	78-0030
76-5000	78-1013	78-3050	74-7997	79-1221	74-7934	73-2602	73-5160	77-0030	77-3976
76-1500	52-0022	52-2560	74-6460	37-3171	45-1600	73-7420	79-1511	75-0110	73-2700
79-1272	79-1964	74-2650	73-2600	74-3451	79-2266	88-5270	73-7430	76-9130	79-1257
75-0005	79-2200	72-9200	37-3187	75-0232	74-7120	75-0800	74-1710	76-2920	78-0821
73-1490	75-0165	75-0750	02-9420	78-3350	90-5430	90-9000	78-9653	74-2490	78-0250
74-5000	77-0020	77-0320	79-1213	76-5880	76-5940	75-1500	90-5601	74-2380	75-0235
74-3021	78-9644	76-5430	73-5900	79-2700	74-7150	73-2120	73-1480	75-0245	73-1760
37-4501	75-0239	73-2601	73-7423	78-9638	74-2641	77-5510	37-9200	75-0175	75-0203
78-4655	28-7000	75-0183	75-0189	75-0190	73-7881	75-0229	74-7982	73-7680	73-7820
79-1897	74-3454	74-8002	75-1130	52-0042	76-2080	75-0951	79-1510	74-7996	74-5520
79-1224	73-1420	79-1413	78-6500	28-6000	77-0013	75-0211	75-0198	79-1238	74-7990
76-4550	72-4641	72-5500	79-2236	75-0251	79-1963	28-0000	79-1702	74-7987	75-0241
78-2595	77-7990	74-8003	78-9641	75-0822	79-0100	78-6750	79-2250	74-6030	37-8800
78-1530	75-0191	77-4600	79-2210	76-4150	73-9012	79-2232	78-0150	78-3351	79-2267
37-0002	78-9654	75-0246	78-9647	73-7480	75-1200	79-2805	90-9003	73-1401	43-0000
73-7490	72-4600	74-3020	37-0000	79-2241	75-0162	73-7451	73-7850	79-1414	37-2010
75-0202	76-3330	78-4700	73-7422	79-1924	78-3610	78-4710	79-1239	75-0226	74-7983
75-0234	78-1023	77-5540	75-0248	73-2620	75-1120	78-5600	79-1276	74-2613	75-0159
76-8710	78-9701	79-0127	75-0186	79-2208	78-5175	79-1517	76-2083	78-4650	74-2621
76-2000	77-3974	78-3500	79-2260	77-3430	77-3971	76-6000	78-1520	79-0111	75-0193
28-0010	77-9980	74-7995	52-0020	73-7600	79-1962	75-0172	75-0214	74-2611	76-1670
45-0050	76-4845	75-0825	37-1800	78-4656	78-9642	01-1200	37-3201	79-2228	45-0010
79-3201	79-1211	78-3614	79-1920	74-6200	75-0222	75-9510	79-1260	73-7800	74-0085
73-4300	73-7100	79-0801	75-0242	79-2235	73-7530	52-0087	37-4077	75-0163	79-1255
75-8000	74-5550	77-3411	73-7690	75-5010	75-0208	76-5465	77-4000	78-9651	79-2702
27-0000	73-1410	76-0020	76-6321	75-1030	73-1406	73-1470	74-2500		

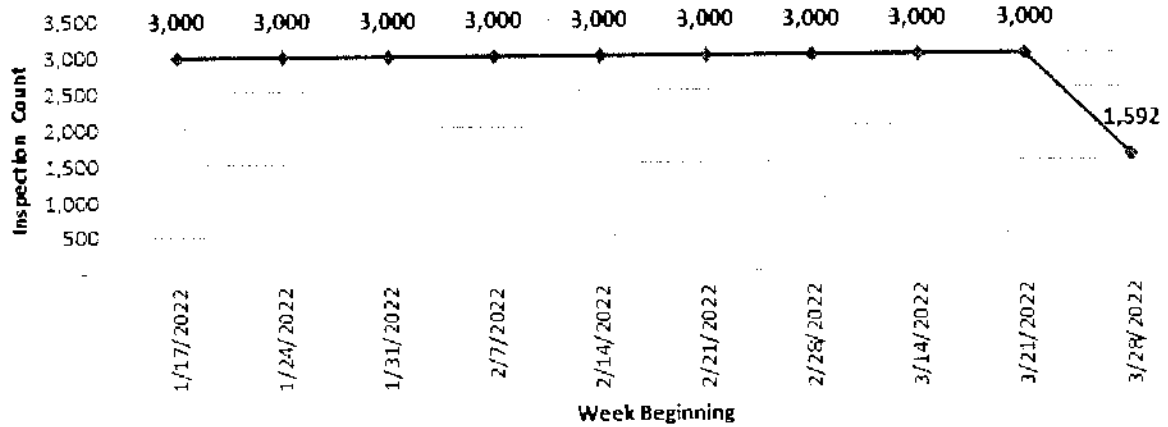
**CAMERON APPRAISAL DISTRICT
2021/2022 REAPPRAISAL PLAN
PROPOSED INSPECTION TIMELINES**

Cameron Appraisal District
 2022 Reappraisal Plan
 Proposed Inspections Timeline
 Harlingen I.S.D. and Los Fresnos I.S.D.

Harlingen I.S.D. Proposed Inspections Timeline



Los Fresnos I.S.D. Proposed Inspections Timeline



	COUNT
IHG	34,684
ILO	28,592

TOTAL 63,276

CAMERON APPRAISAL DISTRICT
2021/2022 REAPPRAISAL PLAN
CATEGORY BREAKDOWN

CAMERON APPRAISAL DISTRICT
2021 REAPPRAISAL PLAN
CATEGORY BREAKDOWN

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	10,151
B	MULTIFAMILY RESIDENCE	66
C1	VACANT LOTS AND LAND TRACTS	2,652
D1	QUALIFIED OPEN-SPACE LAND	2,856
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	64
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	2,257
F1	COMMERCIAL REAL PROPERTY	801
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	7
J1	WATER SYSTEMS	5
J2	GAS DISTRIBUTION SYSTEM	1
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	2
J5	RAILROAD	7
J8	OTHER TYPE OF UTILITY	1
X	TOTALLY EXEMPT PROPERTY	6
Total		18,876

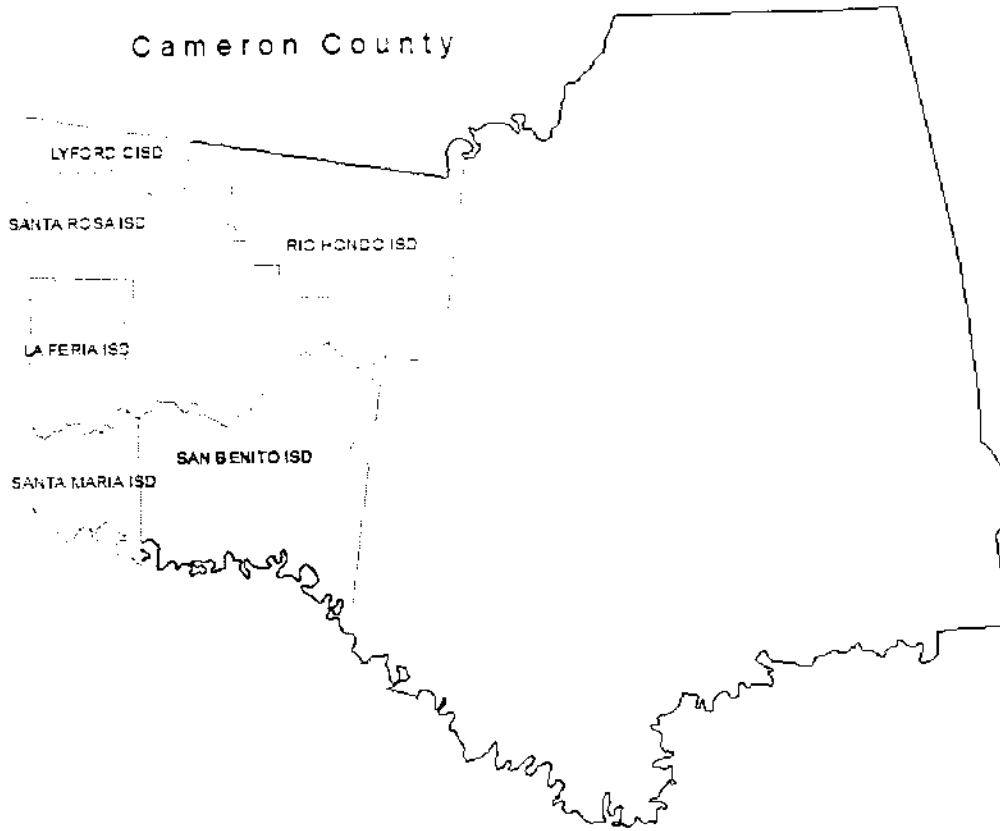
CAMERON APPRAISAL DISTRICT
2022 REAPPRAISAL PLAN
CATEGORY BREAKDOWN

State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	39,736
B	MULTIFAMILY RESIDENCE	1,246
C1	VACANT LOTS AND LAND TRACTS	12,902
D1	QUALIFIED OPEN-SPACE LAND	2,622
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	138
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	2,678
F1	COMMERCIAL REAL PROPERTY	3,645
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	51
J1	WATER SYSTEMS	13
J2	GAS DISTRIBUTION SYSTEM	3
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	6
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	14
J5	RAILROAD	34
J8	OTHER TYPE OF UTILITY	1
O	RESIDENTIAL INVENTORY	183
X	TOTALLY EXEMPT PROPERTY	4
Total		63,276

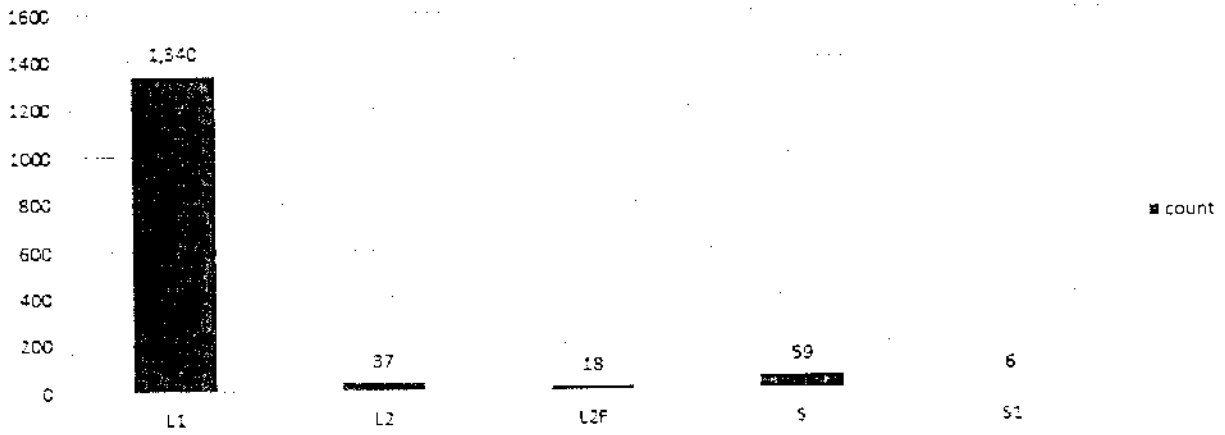
PERSONAL PROPERTY

Cameron Appraisal District
2021 Reappraisal Plan
Business Personal Property
La Feria, Lyford, Rio Hondo, San Benito, Santa Maria
and Santa Rosa ISD

**Cameron Appraisal District 2021 Reappraisal Plan Business Personal Property
La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa ISD**



**Business Personal Property
Total Count: 1,469**



Cameron Appraisal District – 2021 Reappraisal plan
 Business Personal Property Account listing
La Feria I.S.D.

213799	213820	214051	214052	214180	214413	214465	214484	214636	214890
215233	215254	215259	215469	215540	215888	216071	216077	216200	216309
216338	216771	216893	217146	217586	217799	217970	218239	218729	218730
218737	218760	218844	219077	219178	219330	219331	219537	219681	219855
219997	220110	220239	220287	220337	220611	220738	221290	221403	221696
221734	221940	222273	222369	222403	222925	223019	223207	223220	223324
223346	223380	231348	231849	231854	232850	234237	234578	236742	238917
244427	244429	244438	244439	244720	244734	354461	354482	354496	354665
355901	358398	361497	361938	361975	362099	362102	362107	362145	369228
369230	369235	371041	371325	371338	371471	372021	372796	372883	373015
373290	373309	373338	373341	373390	377451	379513	379539	380040	380042
380196	384758	385256	385515	385522	385743	385870	386358	386386	386408
386441	386491	391041	391042	391043	391044	391571	391588	391590	391726
391961	391968	392139	393498	393581	393613	394277	394742	394765	394767
394772	394784	394785	394799	394877	394878	394879	394881	394886	394890
394891	394893	396101	398983	399255	400765	400772	400799	400806	400815
400821	400869	400870	400948	400950	401008	401017	401018	401019	401025
401026	401703	401710	404602	405297	406797	408278	408280	408281	408282
408286	408292	408294	408299	408302	408304	408305	408318	408319	408320
408321	408322	408324	408325	408335	408363	408367	408385	408592	409585
409620	409622	409631	409632	410842	410852	410853	410856	410862	410866
410868	410874	410875	410886	410896	410897	410898	410900	410916	410917
411559	413736	415299	415301	415477	415529	415756	415958	417272	419632
419637	419638	419639	419644	419724	419730	419733	419744	419759	419763
419766	419767	419769	419770	419773	419783	419784	419793	419794	419813
419849	419854	420025	420212	420213	420214	420542	420548	420901	420917
421035	421153	421253	421344	421354	421355	421396	421444	421474	421478
421526	421591	421602	421603	421665	421820	421859	421915	422022	422079
422122	422481	422509	424412	424414	424417	424418	424419	424421	424423
424424	424425	424426	424427	424442	424443	424444	424445	424447	424471
424475	424477	424480	424483	424528	424529	424530	424531	424532	424533
424534	424625	424627	424630	424631	424632	424633	424634	424635	424637
424645	424748	424797	424802	424806	425504	425506	425525	425651	425685
426572	426602	426685	426861	426862	426868	426965	427067	427343	427345
427386	427436								

Cameron Appraisal District – 2021 Reappraisal plan
Business Personal Property Account listing
Lyford I.S.D.

Not Applicable

Cameron Appraisal District – 2021 Reappraisal plan
Business Personal Property Account listing
Rio Hondo I.S.D.

213999	214857	215082	215359	215473	217016	217226	217229	217424	217747
217812	219449	219695	219799	220179	220528	220586	220957	221032	221958
222644	223294	223337	223902	223903	231795	235152	236743	245283	245284
245291	245292	245334	353868	354434	354448	354449	358397	362992	369197
369208	369231	374491	374492	374505	374519	379729	382593	387049	387782
390549	391050	391052	391053	391054	391067	391069	391070	391564	391566
394895	394961	400519	400535	400569	400691	400694	400802	401683	407353
407355	407366	407714	407715	408752	409961	410840	410844	410846	410847
413234	414340	415334	415480	419756	419762	419792	420546	420547	420868
421224	421287	421311	421339	421449	421499	421660	421760	421830	421861
422032	422072	424838	424855	424856	424857	424858	424859	424880	424881
425303	426504	426507	426544	426697	426705	426846	426894	426906	427029
427167	427193	427216	427309	427324	427463				

Cameron Appraisal District – 2021 Reappraisal plan
 Business Personal Property Account listing
San Benito I.S.D.

213792	213795	213807	213833	213913	213949	214037	214072	214266	214397
214406	214454	214488	214493	214569	214570	214616	214675	214683	214732
214766	214767	214827	214829	214830	214979	214983	215079	215118	215123
215258	215348	215362	215366	215376	215388	215398	215400	215421	215452
215537	215569	215612	215690	215749	215854	215870	215871	215876	215877
215898	215944	215962	216083	216150	216170	216180	216198	216308	216322
216327	216337	216388	216399	216405	216477	216484	216489	216539	216554
216572	216736	216782	216924	216925	216976	217033	217066	217157	217516
217537	217540	217580	217605	217672	217727	217895	217932	218187	218240
218269	218375	218376	218401	218408	218566	218614	218631	218684	218718
218772	218786	218814	218870	218879	219053	219068	219095	219163	219303
219452	219487	219489	219523	219529	219533	219567	219573	219601	219838
219866	219885	219963	220064	220065	220160	220189	220196	220254	220255
220282	220285	220365	220397	220540	220648	220701	220743	220795	220798
220801	220815	220832	220866	220894	220919	221015	221058	221067	221109
221136	221138	221139	221194	221204	221216	221244	221282	221333	221338
221357	221358	221361	221363	221365	221368	221379	221409	221479	221568
221607	221660	221689	221701	221702	221726	221805	221810	221811	221840
221862	221883	221897	221926	221944	221980	221996	222002	222010	222013
222023	222105	222124	222269	222389	222409	222460	222461	222472	222557
222640	222673	222725	222770	222802	222822	222934	222944	222990	223002
223023	223043	223060	223073	223122	223127	223169	223215	223318	223321
223322	223323	223343	223345	223457	231327	231340	231856	231930	231933
231964	232066	232071	232209	236792	236818	236828	242369	242373	242374
242375	242395	243208	243213	243315	243374	243380	243387	243397	243800
244641	245229	245417	248696	248902	353628	353631	353671	353801	353964
353969	353971	353972	354458	354749	354752	354836	354837	354839	355177
355268	355424	356132	356764	358258	358267	359036	361890	362066	362401
362461	362684	362689	363127	363128	363170	363254	363503	363506	363508
363622	363797	365053	365704	367453	367595	367768	367787	367843	367855
367865	367869	367871	367874	367964	369229	371196	371417	372918	372942
372952	372954	373319	373399	373403	373428	373433	373440	373445	373450
373453	373457	373462	373497	373505	373584	373815	373915	373938	373952
373957	374135	374174	374311	374483	376038	376839	377467	378979	379505
379506	379509	379511	379521	379522	379532	379534	379538	379552	379565
379618	379676	379695	379722	379756	379757	379870	380181	380185	380187
380948	382048	382123	382651	384238	384402	384451	384464	384493	384508
384510	384562	384564	384567	384629	384864	384893	384895	385464	385534
385535	385539	385540	385866	386361	386464	386489	386923	387462	387736
387737	387903	388374	389096	389233	389486	389492	389921	389925	389926
390069	390071	390085	390184	390203	390247	390255	390261	390264	390268
390276	390310	390322	390324	390325	390326	390327	390330	390331	390366
390372	390376	391593	391644	391645	391647	391648	391650	391735	391741
391742	391745	391746	391747	392168	393529	393746	394415	394458	394466

394471	394486	394495	394496	394507	394511	394513	394519	394520	394525
394527	394529	394530	394733	394735	394738	395580	396055	396056	396203
396204	396807	398741	399047	400512	400513	400548	400551	400562	400563
400564	400566	400571	400572	400602	400603	400605	400611	400612	400613
400615	400619	400621	400624	400714	400726	400727	400728	400732	400734
400735	400736	400743	400744	400745	400746	400751	400752	400779	400789
400792	400795	400798	400843	400844	400846	401203	401556	401557	401709
403056	403057	403059	404241	405036	406248	407381	407383	407385	407541
407544	407545	407546	407547	407551	407553	407554	407557	407559	407560
407561	407613	407660	407664	407677	407717	407722	407723	407724	407727
407731	407733	407743	407744	407745	407746	407747	407749	407751	407754
407755	407766	407770	407773	407779	407788	407890	407908	408102	408162
409502	409565	409769	409915	410003	410102	410170	410631	410633	410681
410697	410698	410712	410718	410719	410721	410726	410732	410733	410736
410737	410738	410781	410784	410785	410787	410791	410793	410795	410803
410805	410806	410808	410809	410810	410812	410814	410823	410824	410825
410827	410833	410837	410870	411538	411544	413180	413233	413294	413589
413594	413882	414141	414142	414143	414150	414159	414381	414383	414384
414385	414390	414396	414400	414945	415305	415317	415319	415322	415324
415325	415328	415330	415332	415346	415462	415482	415515	415520	419438
419440	419441	419442	419443	419445	419460	419461	419462	419463	419464
419467	419468	419479	419484	419486	419487	419489	419490	419492	419493
419494	419495	419500	419501	419502	419503	419505	419508	419509	419510
419513	419515	419517	419519	419520	419524	419526	419528	419534	419537
419543	419546	419567	419570	419572	419574	419577	419578	419579	419581
419583	419584	419585	419586	419588	419590	419591	419598	419605	419606
419612	419613	419620	419624	419734	419774	419775	419776	419778	419848
419938	419941	419942	420019	420020	420074	420075	420267	420366	420421
420422	420424	420425	420426	420429	420924	420925	420933	420937	421007
421149	421231	421246	421248	421258	421264	421334	421350	421351	421399
421402	421407	421408	421416	421420	421452	421459	421530	421538	421540
421594	421648	421651	421656	421667	421741	421752	421763	421770	421773
421812	421816	421827	421831	421833	421842	421900	421936	421942	421947
422036	422046	422058	422236	422321	422346	422349	422373	422380	423599
424088	424298	424300	424306	424307	424309	424322	424329	424339	424346
424349	424351	424355	424356	424358	424363	424366	424368	424369	424370
424372	424373	424374	424375	424376	424382	424384	424385	424387	424388
424393	424395	424409	424413	424415	424432	424433	424434	424435	424436
424437	424438	424439	424440	424441	424449	424515	424516	424518	424520
424538	424539	424540	424541	424542	424543	424621	424622	424623	424624
424626	424629	424636	424639	424646	424649	424651	424652	424657	424658
424659	424660	424661	424662	424663	424664	424665	424666	424667	424668
424669	424671	424672	424673	424674	424675	424676	424677	424678	424679
424800	424803	424804	424828	424829	424830	424833	424837	424839	424842
424846	424847	424848	424849	424850	424852	424865	424866	424867	424868
424903	424917	425104	425110	425315	425317	425351	425696	425750	425752
425930	425937	425979	426136	426246	426346	426497	426509	426516	426538

426564	426666	426673	426677	426703	426706	426709	426718	426762	426768
426770	426792	426813	426821	426877	426904	426914	426966	426986	427161
427175	427201	427217	427238	427317	427380	427394	427467		

Cameron Appraisal District – 2021 Reappraisal plan
Business Personal Property Account listing
Santa Maria I.S.D.

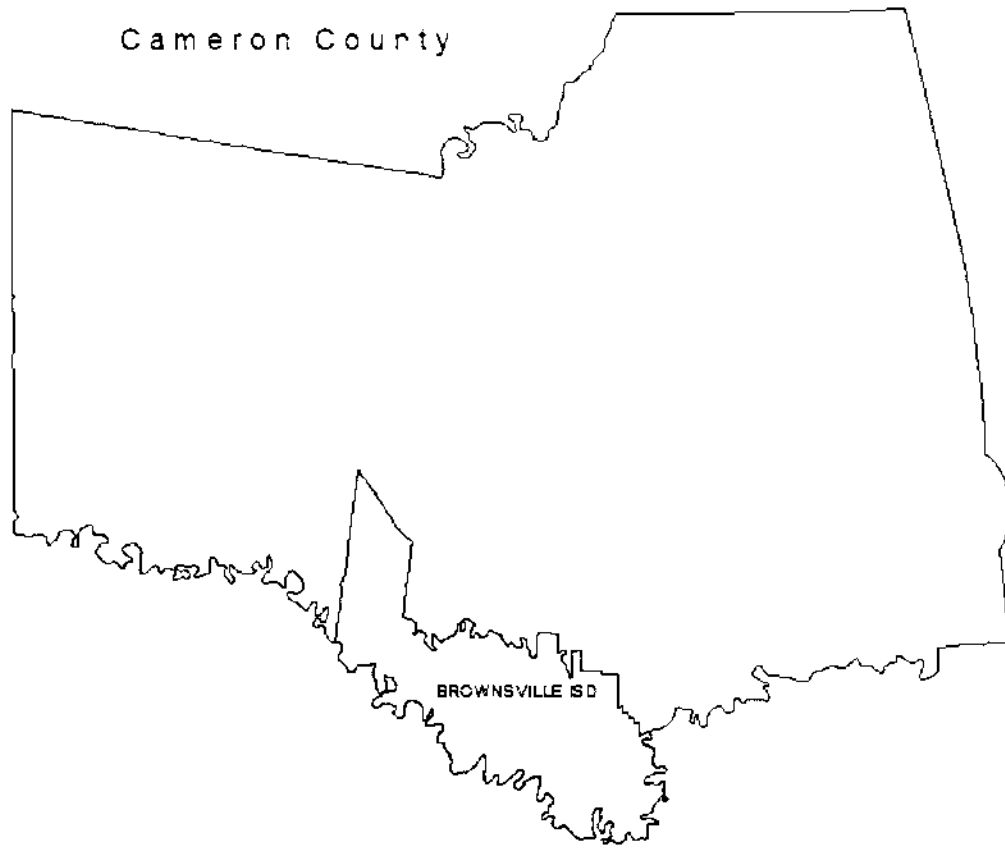
218400	245234	386479	400860	409623	419754	419760	419761	419765	421252
421825	421873	421874	424644	424648	426834	426842	426886		

Cameron Appraisal District – 2021 Reappraisal plan
Business Personal Property Account listing
Santa Rosa I.S.D.

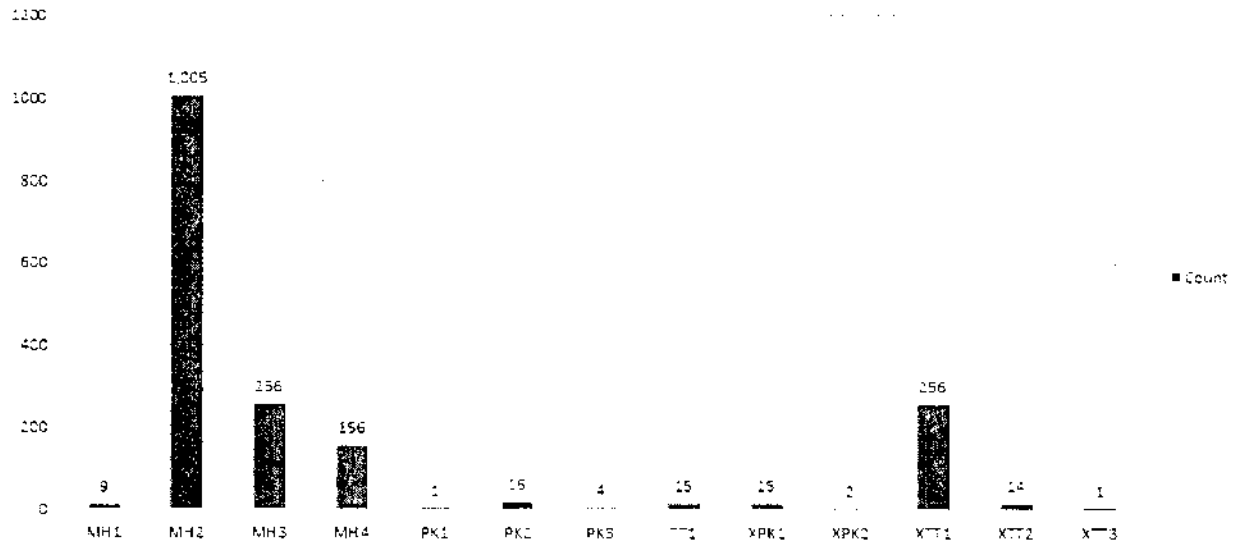
215866	220411	223344	231701	232855	232921	244852	244855	385252	385255
385839	390983	391728	391729	399268	400809	408371	410885	415318	415481
419758	419764	420294	420351	420430	420432	420436	420437	421151	421229
421434	424517	424519	424525	426571	426670	426690	426691	426818	426840
426857	426878	426879	426880	426889					

Cameron Appraisal District
2021 Reappraisal Plan
M1 Category
Brownsville ISD

Cameron Appraisal District - 2021 Reappraisal Plan M1 Category Brownsville ISD



M1 Category - Total Count: 1,750
Classifications



Cameron Appraisal District
 2021 Reappraisal Plan
 Mobile home parks - M1 category
 Brownsville ISD

Park Code	Description	Count
MH1005	AUTUMN ACRES MHP - BROWNSVILLE	92
MH1007	AUSTIN MHP - BROWNSVILLE	11
MH1015	BREEZE LAKE CAMPGRO - BROWNSVILLE	74
MH1020	BROWNSVILLE TR CTS - BROWNSVILLE	47
MH1025	CACTUS CART TR PK - BROWNSVILLE	16
MH1027	MARIEL APT TRL PARK - BROWNSVILLE	22
MH1030	CITRUS GARDEN MHP - BROWNSVILLE	56
MH1045	FOUR SEASONS MHP - BROWNSVILLE	125
MH1050	GORDON'S RV PARK - BROWNSVILLE	19
MH1055	GULF BREEZE MHP - BROWNSVILLE	99
MH1060	GULF TRAILER PARK - BROWNSVILLE	33
MH1065	TEJAS MHP - BROWNSVILLE	128
MH1070	HONEYDALE MHP - BROWNSVILLE	103
MH1080	LEWIS MHP - BROWNSVILLE	16
MH1100	PALM RESACA MHP - BROWNSVILLE	191
MH1105	PALO BLANCO MHP - BROWNSVILLE	41
MH1120	PAUL'S MHP - BROWNSVILLE	56
MH1135	EPI RAMIREZ MHP - BROWNSVILLE	36
MH1140	RIO MHP - BROWNSVILLE	67
MH1145	ROD & REEL MHP - BROWNSVILLE	15
MH1150	ROYAL POINCIANA MHP - BROWNSVILLE	131
MH1155	SABAL PALMS MHP - BROWNSVILLE	37
MH1165	SIESTA MHP - BROWNSVILLE	78
MH1167	STAGECOACH MHP - BROWNSVILLE	11
MH1170	STAR DUST MHP - BROWNSVILLE	29
MH1175	TRAILER VILLAGE - BROWNSVILLE	105
MH1185	WHISPERING PALMS - BROWNSVILLE	26
MH1190	BLANCO MHP - BROWNSVILLE	86
Total		1750

Cameron Appraisal District - 2021 Reappraisal plan
M1 Category Account Listing
Brownsville ISD

10229	10365	10479	10551	10640	10813	10838	10891	10948	10967
11115	11124	11206	11220	11229	11250	11360	11519	11609	11620
11791	11946	11949	11980	12030	12057	12059	12061	12086	12093
12095	12099	12161	12169	12191	12214	12218	12225	12231	12234
12241	12250	12270	12274	12295	12326	12354	12355	12393	12396
12404	12455	12467	12474	12496	12511	12555	12571	12613	12626
12640	12649	12676	12744	12755	12760	12769	12771	12782	12807
12815	12820	12822	12827	12834	12835	12876	12899	12904	12913
12917	12918	12937	12968	12983	13010	13025	13065	13071	13146
13151	13157	13166	13190	13196	13245	13252	13269	13302	13318
13337	13341	13342	13384	13387	13392	13393	13401	13409	13460
13518	13532	13537	13544	13917	13927	13929	13931	13946	13948
13959	13967	13973	13986	13994	14015	14020	14023	14024	14025
14036	14061	14064	14071	14077	14089	14103	14107	14114	14121
14126	14129	14132	14140	14144	14198	14199	14202	14204	14205
14214	14216	14220	14224	14229	14235	14305	14316	14318	14329
14338	14339	14340	14344	14350	14351	14504	14510	14515	14533
14541	14579	14678	14685	14693	14700	14730	14758	14775	14803
14813	14856	14873	14883	14889	14913	14949	14953	14956	14983
14986	15067	15071	15077	15085	15086	15108	15122	15127	15137
15146	15159	15161	15163	15164	15184	15193	15209	15219	15290
15315	15323	15435	15471	15494	15503	15560	15584	15632	15672
15679	15698	15700	15720	15797	15804	15874	16112	16153	16158
16382	16400	16442	16819	16902	17122	17132	17262	18034	235093
235241	235258	235262	235263	235317	235319	235323	235326	235381	235399
235514	235524	235542	235544	235553	235633	235638	235662	235706	235714
235727	235744	235776	235781	235814	236149	236150	236151	236164	236170
236327	236332	236340	236393	236394	236395	236402	236406	236409	236411
236412	236573	236847	238999	246251	246295	246307	246314	246335	246341
246379	246397	246399	246528	246538	246570	246582	246651	353899	354005
356479	356480	356496	356511	356519	356527	356531	356532	356535	356537
356553	356592	356611	356629	356630	356632	356634	356648	356650	356651
356670	356675	356680	356681	356682	356699	356701	356703	356708	356724
356725	356729	356730	356757	356760	356766	356769	356776	356862	356875
356882	356896	356912	356913	356916	356917	356932	356936	356940	356943
356956	356960	356966	356990	356991	356999	357001	357002	357003	357004
357006	357169	357453	357455	357465	357468	357586	357590	357855	357998
358003	358005	358007	358016	358017	358021	364547	364548	364560	364631
364657	364659	364665	364669	364673	364682	364705	364712	364716	364737
364741	364764	364783	364784	364785	364787	364789	364798	364814	364832
364833	364837	364854	364859	364860	364861	364870	364894	364895	364897
364898	365284	365287	365289	365402	365544	369693	369698	369702	370055
370056	370057	370060	370065	370072	370080	370100	370106	370452	370462
370515	370530	370536	370542	370580	370581	370590	370593	370674	370676

370688	370689	370698	370699	370708	370709	370711	370777	370780	370789
370799	370805	370827	370831	370835	370837	370839	370853	370855	370856
370863	371357	375139	375177	375178	375212	375231	375236	375254	375260
375296	375308	375314	375349	375350	375356	375359	375363	375371	375402
375403	375406	375409	375412	375415	375418	375422	375459	375461	375463
375469	375474	375492	375495	375505	375511	375546	375550	375553	375566
375572	375696	375710	376645	377485	377499	377501	377560	377561	377563
377564	377636	377645	377662	377665	377674	377822	377850	377851	377867
377886	377993	377996	377997	378003	378010	378035	378045	378046	378047
378091	378092	378094	378095	378096	378103	378104	378107	378115	378125
378132	378137	378141	378144	378149	378152	378169	378176	378197	378269
378272	378273	378277	378280	380449	380936	380941	381006	381142	381156
381163	381174	381291	381292	381480	381489	381502	381517	381534	381549
381552	381555	381574	381578	381581	381587	381591	381596	381599	381622
381666	381672	381779	381782	381794	384399	386974	386978	386983	387004
387008	387021	387023	387030	387047	387050	387053	387056	387087	387088
387091	387118	387119	387121	387123	387126	387128	387130	387163	387165
387167	387168	387169	387171	387172	387176	387179	387191	387193	387200
387213	387214	387218	387219	387221	387222	387226	387227	387249	387259
387269	387270	387292	387301	387303	387304	387305	387309	387311	387315
387333	387364	387369	387386	387399	387400	387401	387402	387403	387405
387415	387417	387424	387425	387426	387442	387453	387469	387471	387494
387537	388305	392013	392017	392030	392035	392049	392053	392079	392083
392094	392106	392109	392112	392117	392147	392189	392235	392260	392264
392265	392288	392291	392293	392295	392310	392315	392330	392335	392338
392364	392368	392382	392390	392391	392392	392398	392400	392405	392406
392412	392440	392446	392448	392450	392451	392452	392453	392470	392471
392479	392488	392490	392494	392498	392505	392506	392508	392512	392513
392525	392544	392548	392549	392550	392569	392631	392643	392645	392651
392652	392654	392655	392687	392705	392732	392865	392866	392867	392875
392985	392988	398158	398164	398165	398168	398236	398239	398242	398246
398248	398249	398250	398254	398258	398264	398266	398268	398280	398289
398293	398304	398305	398308	398310	398313	398322	398328	398332	398340
398342	398345	398350	398389	398395	398434	398444	398450	398486	398489
398493	398497	398507	398509	398516	398532	398545	398571	398574	398575
398576	398579	398583	398584	398587	398596	398600	398604	398605	398607
398609	398611	398613	398618	398619	398622	398630	398634	398638	398639
398640	398642	398643	398645	398648	398656	398657	398663	398665	398666
398669	398672	398675	398677	398681	398683	398713	398714	398731	398733
398734	398735	400400	403800	403802	403809	403815	403817	403823	403824
403846	403855	403857	403876	403879	403883	403884	403887	403889	403897
403899	403903	403904	403905	403906	403908	403911	403913	403914	403920
404156	404157	404160	404166	404176	404178	404180	404205	404211	404261
404268	404270	404272	404275	404284	404291	404327	404334	404335	404359
404360	404363	404364	404365	404370	404372	404381	404382	404384	404385
404386	404388	404389	404395	404400	404404	404407	404410	404411	404413
404417	404418	404419	404420	404421	404422	404424	404425	404434	404436

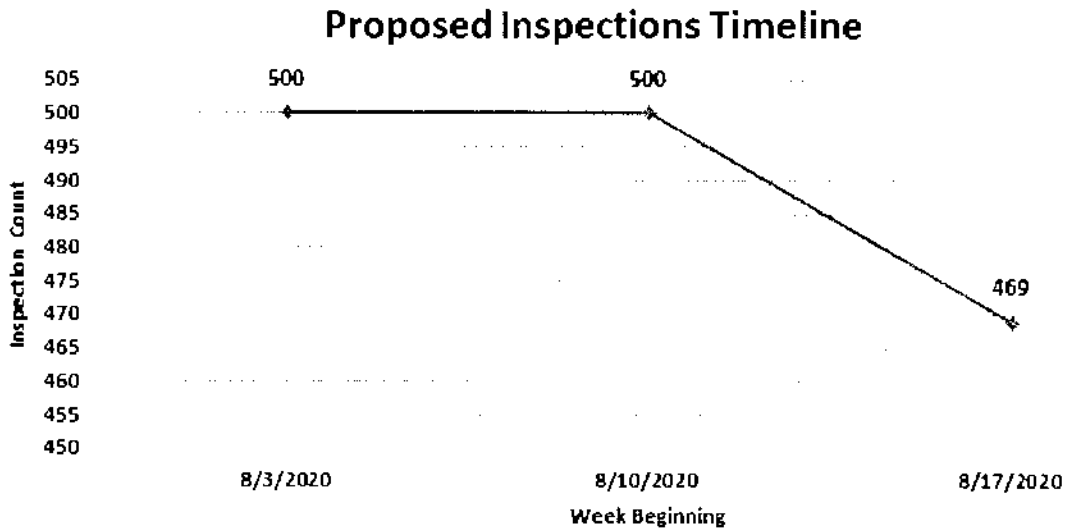
404456	404457	404458	404460	404467	404468	404469	404473	404475	404477
404478	404490	404491	404493	404495	404496	404497	404498	404502	405998
406798	407734	408291	408953	408954	408961	408962	408963	408964	408968
408978	408980	408981	408988	408994	408997	409202	409209	409212	409217
409224	409226	409227	409232	409236	409237	409238	409240	409243	409244
409246	409249	409250	409251	409252	409253	409254	409256	409260	409261
409264	409267	409268	409269	409277	409281	409283	409287	409289	409290
409291	409292	409293	409294	409295	409296	409301	409303	409304	409305
409315	409331	409340	409344	409349	409350	409354	409358	409359	409361
409362	409365	409366	409374	409381	409396	409399	409402	409404	409407
409410	409416	409417	409421	409422	409424	409425	409427	409429	409430
409431	409432	409433	409435	409437	409439	409440	409441	409446	409451
409452	409455	409457	409460	409463	409467	409497	409523	409525	409526
409527	409528	409529	409530	409531	409533	409534	409535	409537	409566
409574	409577	409578	409581	409582	409583	409587	409592	409594	409596
409644	410082	410240	414021	414324	414332	414338	414353	414354	414355
414356	414357	414358	414367	414368	414369	414371	414372	414373	414374
414376	414386	414387	414392	414394	414398	414401	414402	414403	414404
414405	414407	414408	414409	414411	414413	414415	414419	414427	414428
414429	414430	414432	414433	414434	414436	414437	414438	414451	414467
414469	414470	414471	414472	414473	414474	414475	414476	414477	414478
414479	414480	414494	414495	414496	414498	414506	414507	414508	414520
414521	414522	414526	414527	414528	414529	414530	414532	414534	414536
414537	414540	414542	414543	414544	414545	414547	414550	414551	414552
414554	414557	414558	414561	414564	414565	414566	414567	414568	414569
414570	414571	414572	414573	414574	414578	414580	414581	414582	414584
414585	414586	414592	414593	414594	414597	414598	414600	414601	414602
414603	414605	414606	414607	414608	414609	414610	414611	414612	414613
414614	414616	414617	414618	414619	414620	414621	414625	414626	414630
414631	414632	414634	414635	414638	414639	414640	414642	414643	414645
414647	414648	414650	414651	414652	414653	414654	414655	414656	414657
414660	414661	414666	414668	414670	414672	414680	414683	414684	414685
414687	414688	414691	414692	414696	414710	414712	414714	414715	414716
414717	414721	414724	414727	414729	414730	414732	414733	414734	414735
414737	414738	414745	414748	414750	414751	414758	414759	414760	414762
414763	414764	414765	414766	414778	414782	414787	414789	414790	414791
414796	414797	414798	414799	414800	414804	414805	414807	414808	414809
414815	414819	414822	414855	414864	414865	414866	414867	414868	414869
414872	414873	414877	414878	414881	414891	414894	414896	414901	414903
414925	414980	415123	415170	415171	415172	415173	415378	415433	415785
415790	415891	415911	415938	417176	417370	417378	417394	417399	417404
417495	417835	417946	417948	417952	417953	418003	418004	418014	418015
418016	418017	418021	418022	418023	418026	418028	418079	418095	418096
418098	418101	418102	418269	418313	418380	418381	418400	418517	418643
418684	418686	418687	418689	418691	418692	418693	418694	418697	418700
418701	418714	418794	419154	419177	419260	419281	419331	419402	419478
419569	419646	419752	419853	419867	419871	419914	420015	420041	420123

420146	420340	420475	420478	420483	420484	420485	420497	420500	420501
420502	420503	420506	420508	420510	420511	420512	420513	420514	420515
420516	420518	420521	420526	420528	420530	420532	420533	420534	420535
420537	420614	420621	420633	420637	420658	420660	420662	420714	420859
420862	420869	420874	421160	421167	421168	421169	421173	421174	421176
421178	421179	421180	421181	421182	421183	421184	421185	421186	421187
421188	421190	421191	421192	421193	421194	421195	421196	421197	421198
421199	421202	421203	421205	421207	421209	421210	421211	421317	421365
421367	421369	421374	421711	421767	421779	421786	421793	421932	422117
422173	422220	422303	422485	422562	422768	422947	423067	423190	423194
423195	423197	423200	423201	423203	423205	423206	423207	423418	423419
423421	423573	423840	423860	424106	424107	424109	424124	424179	424222
424274	424305	424330	424331	424332	424496	424497	424498	424513	424514
424801	424840	424844	424854	424870	424872	424877	424879	424898	424904
424909	424910	424920	424927	424928	424929	424930	424933	424935	424946
424989	424990	424993	425002	425003	425004	425005	425006	425007	425008
425009	425010	425011	425012	425013	425014	425015	425016	425017	425018
425031	425033	425034	425037	425039	425041	425042	425044	425045	425046
425047	425053	425055	425056	425059	425062	425064	425065	425208	425210
425211	425213	425220	425228	425230	425232	425233	425234	425238	425239
425240	425262	425273	425316	425458	425474	425502	425542	425625	425632
425637	425638	425687	425782	425783	425794	425802	425803	425808	425813
425816	425817	425818	425828	425853	425854	425855	425856	425857	425858
425870	425875	425876	425877	425881	425892	425893	425897	425899	425900
425901	425903	425904	425910	425911	425924	425933	425935	425941	425943
425944	425950	425957	425958	425961	425964	425967	425968	425972	425974
425975	425976	425977	425978	425980	425981	425982	425983	425988	425989
425990	425991	425992	425993	425995	425996	425997	425998	426003	426006
426009	426010	426011	426013	426014	426015	426016	426019	426020	426021
426024	426069	426070	426071	426072	426073	426076	426077	426079	426081
426085	426087	426088	426091	426094	426098	426101	426102	426104	426105
426106	426107	426108	426109	426110	426115	426116	426117	426118	426119
426120	426123	426124	426126	426127	426128	426129	426131	426132	426133
426140	426144	426145	426146	426147	426148	426149	426150	426231	426253
426291	426322	426331	426364	426412	426434	426438	426453	426455	426469
426489	426498	426515	426531	426537	426539	426543	426563	426578	426599
426600	426601	426604	426605	426607	426810	426918	427058	427770	427772

Cameron Appraisal District
2021 Reappraisal Plan
Proposed Inspection Timeline
La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa ISD

CAMERON APPRAISAL DISTRICT
 2021 REAPPRAISAL PLAN - BUSINESS PERSONAL PROPERTY
 PROPOSED INSPECTIONS TIMELINE

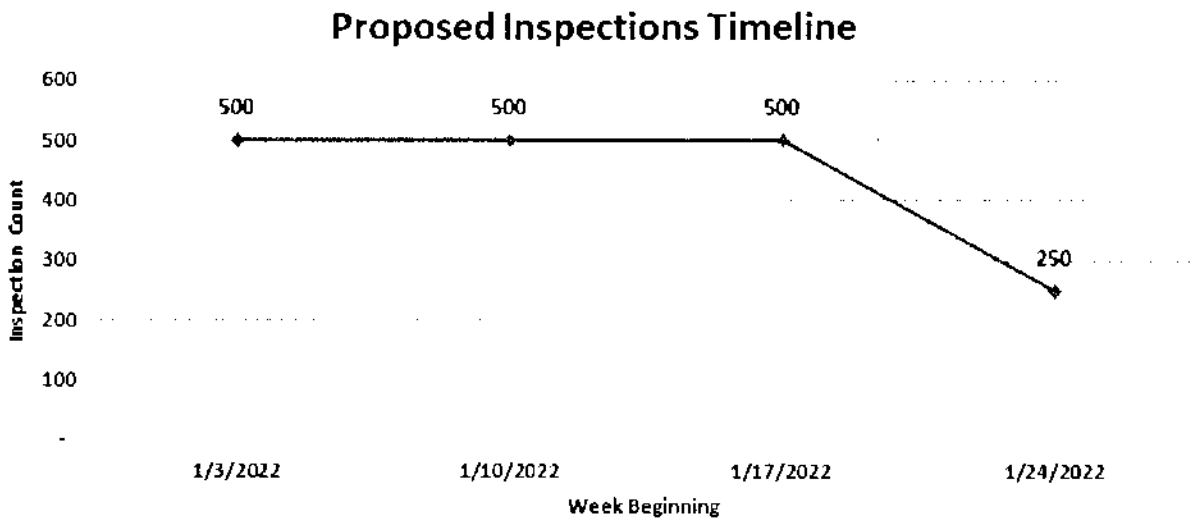
8/3/2020	8/7/2020	500
8/10/2020	8/14/2020	500
8/17/2020	8/21/2020	469
Total		1469



Cameron Appraisal District
2021 Reappraisal Plan
Proposed Inspection Timeline
Mobile Home Parks - M1 Category
Brownsville ISD

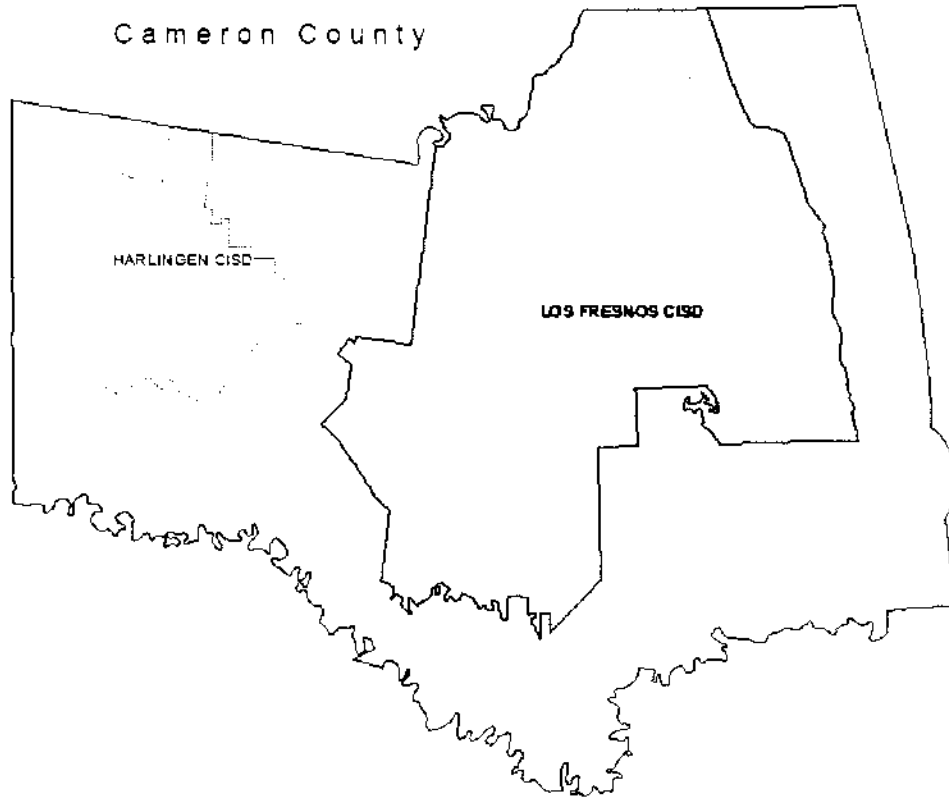
Cameron Appraisal District
 2021 Reappraisal plan – M1 Category
 Proposed inspections timeline Brownsville ISD

1/3/2022	1/7/2022	500
1/10/2022	1/14/2022	500
1/17/2022	1/21/2022	500
1/24/2022	1/28/2022	250
Total		1750

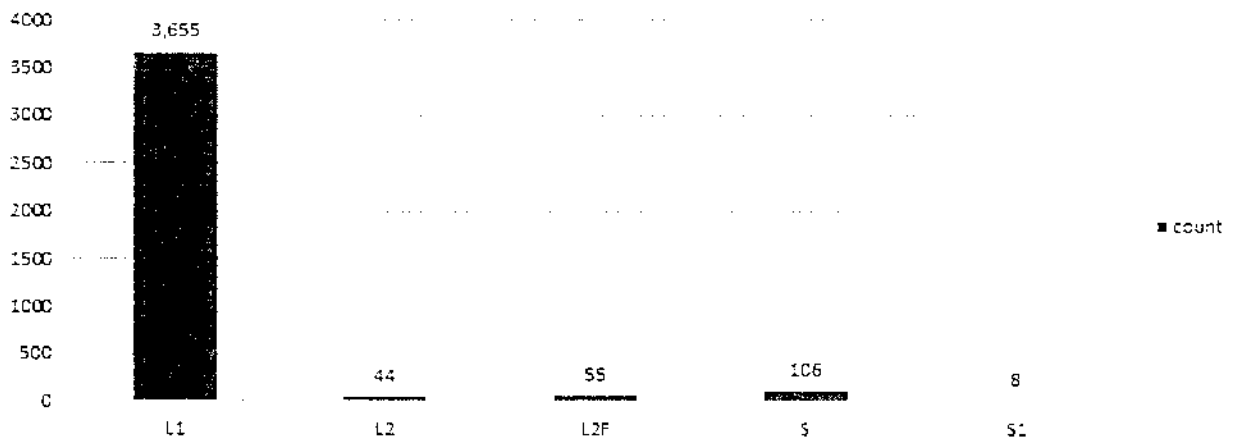


Cameron Appraisal District
2022 Reappraisal Plan
Business Personal Property
Harlingen and Los Fresnos ISD

Cameron Appraisal District - 2022 Reappraisal Plan Business Personal Property Harlingen and Los Fresnos ISD



Business Personal Property Total Count: 3,883



CAMERON APPRAISAL DISTRICT - 2022 REAPPRAISAL PLAN
 BUSINESS PERSONAL PROPERTY - PROPERTY LISTING

Harlingen ISD

213780	213808	213810	213818	213828	213830	213841	213852	213853	213868
213881	213886	213899	213912	213916	213923	213931	213955	213970	213971
213973	213975	213980	213992	214006	214028	214035	214085	214087	214097
214105	214137	214161	214176	214181	214185	214189	214198	214221	214222
214232	214242	214252	214278	214293	214312	214334	214337	214342	214358
214380	214388	214398	214407	214410	214447	214450	214451	214515	214516
214517	214521	214547	214559	214577	214582	214615	214619	214632	214642
214646	214664	214694	214701	214704	214714	214749	214758	214791	214792
214797	214804	214807	214835	214849	214972	214978	214980	214986	214992
215004	215008	215030	215031	215034	215035	215040	215041	215042	215043
215056	215069	215078	215084	215117	215120	215127	215128	215132	215142
215147	215159	215160	215163	215164	215185	215200	215214	215221	215253
215260	215286	215288	215338	215379	215381	215385	215386	215394	215401
215408	215422	215423	215441	215449	215450	215464	215468	215470	215482
215494	215496	215503	215506	215515	215538	215539	215541	215555	215562
215563	215577	215615	215653	215662	215671	215672	215721	215731	215737
215747	215763	215783	215793	215855	215878	215880	215881	215897	215900
215925	215932	215936	215946	215950	215954	215958	215967	215976	215978
216016	216018	216027	216082	216084	216093	216108	216114	216146	216208
216215	216231	216240	216250	216257	216261	216277	216293	216298	216310
216315	216325	216357	216361	216372	216375	216411	216413	216415	216444
216446	216460	216462	216496	216502	216504	216537	216548	216550	216553
216556	216557	216558	216559	216571	216589	216628	216633	216639	216643
216652	216681	216687	216705	216706	216722	216731	216738	216741	216743
216744	216745	216766	216813	216820	216832	216886	216894	216902	216926
216945	216950	216973	216981	216996	216997	217009	217018	217028	217053
217056	217057	217074	217103	217159	217170	217195	217202	217215	217219
217396	217408	217415	217431	217515	217562	217567	217568	217569	217571
217572	217575	217578	217584	217600	217606	217641	217657	217658	217671
217683	217684	217692	217706	217725	217726	217729	217731	217737	217741
217742	217743	217744	217748	217756	217758	217762	217767	217768	217771
217783	217791	217800	217811	217814	217822	217849	217860	217874	217876
217878	217885	217893	217901	217916	217917	217921	217940	217941	217964
217977	217998	218000	218023	218024	218031	218032	218041	218098	218109
218134	218136	218139	218231	218232	218234	218250	218253	218254	218256
218258	218261	218262	218306	218355	218361	218372	218395	218405	218426
218428	218443	218448	218450	218451	218460	218486	218497	218516	218532
218533	218537	218538	218549	218556	218559	218613	218617	218619	218659
218676	218678	218705	218720	218734	218812	218827	218834	218838	218841
218847	218848	218858	218859	218871	218913	218920	218923	218928	218937
218956	218973	218981	218997	219015	219043	219047	219058	219064	219071
219078	219099	219150	219156	219157	219192	219255	219281	219287	219289
219315	219318	219325	219351	219375	219388	219401	219412	219416	219436
219444	219445	219460	219461	219483	219520	219525	219526	219534	219535
219547	219558	219572	219579	219597	219606	219621	219634	219677	219706

219716	219719	219720	219739	219775	219779	219780	219783	219797	219803
219804	219814	219844	219847	219849	219865	219868	219871	219875	219912
219913	219967	219972	219987	220011	220013	220050	220071	220097	220101
220102	220104	220137	220158	220162	220174	220176	220191	220192	220198
220235	220252	220257	220267	220268	220272	220279	220288	220291	220319
220332	220351	220363	220373	220382	220407	220441	220514	220515	220538
220559	220560	220579	220590	220599	220603	220624	220631	220632	220647
220650	220653	220669	220670	220686	220702	220707	220710	220725	220726
220778	220814	220838	220848	220859	220861	220863	220869	220871	220893
220898	220899	220901	220903	220905	220909	220926	220927	220952	220958
220963	220978	220992	220994	220997	221001	221013	221014	221017	221022
221025	221041	221042	221052	221074	221105	221112	221130	221140	221146
221165	221169	221172	221196	221246	221266	221309	221332	221335	221366
221431	221434	221436	221465	221474	221478	221483	221485	221510	221516
221533	221541	221544	221601	221605	221618	221627	221637	221641	221645
221646	221647	221649	221653	221658	221659	221668	221671	221717	221730
221746	221754	221758	221761	221773	221808	221817	221827	221839	221876
221878	221879	221912	221914	221920	221938	221959	221960	221968	222005
222006	222007	222042	222045	222068	222079	222098	222099	222117	222122
222126	222138	222157	222164	222177	222193	222218	222220	222249	222257
222258	222274	222293	222302	222303	222335	222337	222377	222380	222385
222386	222388	222394	222422	222423	222452	222485	222490	222536	222551
222592	222615	222623	222638	222641	222646	222655	222670	222688	222696
222699	222703	222728	222729	222731	222737	222817	222828	222829	222832
222835	222848	222850	222874	222876	222883	222886	222926	222938	222952
222960	222961	222962	222974	222978	222987	223020	223021	223029	223032
223056	223057	223064	223089	223101	223110	223113	223115	223121	223126
223152	223155	223168	223170	223191	223202	223205	223209	223212	223214
223293	223300	223308	223326	223336	223338	223378	223379	223381	223391
223393	223394	223400	223402	223453	223469	223487	223508	223523	223865
223899	223908	223909	223914	231373	231374	231386	231390	231586	231587
231640	231708	231725	231736	231780	231797	231869	231890	231974	231982
232039	232046	232054	232067	232069	232072	232080	232085	232106	232148
232151	232163	232187	232195	232217	232227	232233	232235	232283	232288
232299	232302	232321	232584	232586	233189	235382	235427	236303	236731
236753	238728	238941	242782	243074	243156	243164	243226	243230	243231
243238	243244	243247	243261	243311	243319	243335	243436	243438	243464
243486	243507	243508	243524	243576	243577	243582	243583	243604	243605
243606	243649	243656	243713	243754	243795	243801	243830	243911	243935
243944	243977	244053	244075	244110	244163	244580	244622	244660	245322
245342	245351	245352	245355	245363	245470	246046	248686	248748	248759
248905	249020	353649	353850	353863	353881	353886	353991	354035	354036
354050	354051	354052	354088	354096	354097	354157	354337	354339	354352
354355	354358	354363	354433	354721	354736	354740	354744	354745	355215
355235	355238	355242	355249	355271	355274	355277	355278	355286	355347
355349	355353	355409	355414	355443	355446	355447	355454	355458	355468
355470	355474	355483	355484	355487	355490	355491	355884	356057	356255

356602	356672	356997	357226	357452	357884	358260	359063	359103	359427
361500	361710	361712	361714	361717	361718	361727	361791	361803	361807
361856	361857	361900	362046	362058	362101	362126	362128	362129	362156
362180	362192	362193	362197	362208	362221	362223	362225	362239	362247
362269	362271	362272	362289	362291	362294	362311	362322	362347	362383
362388	362425	362427	362613	362984	363090	363104	363200	363488	363687
363712	363765	363790	363804	363977	364096	364099	364107	364109	364119
364123	364124	364205	364251	364345	364349	365174	365390	367197	367217
367218	367784	367956	367985	367987	367997	368003	368036	368060	368086
368095	368128	368140	368141	368144	368148	368157	368170	368171	368173
368189	368499	368501	368502	368511	368533	368542	368646	368647	368655
368662	368675	369176	369188	369192	369193	369200	369201	369351	369356
369358	369359	369373	369463	371194	371197	371198	371315	371374	371383
371396	371610	372186	372187	372875	373094	373222	373543	373548	373557
373558	373562	373564	373567	373814	373834	373916	373917	373921	373931
373934	373942	373943	373945	373950	373960	373962	373965	373970	374005
374007	374012	374015	374017	374024	374037	374044	374046	374048	374049
374053	374063	374070	374078	374081	374085	374089	374096	374106	374139
374147	374161	374162	374170	374171	374175	374178	374184	374187	374188
374195	374335	374339	374341	374342	374346	374408	374412	374437	375939
376000	376306	376679	376772	377434	377435	378800	378801	378853	378874
378883	378888	378920	378926	378937	378940	378962	378982	379000	379001
379003	379004	379005	379007	379008	379009	379012	379013	379014	379015
379039	379045	379055	379056	379061	379123	379127	379167	379242	379243
379262	379279	379281	379283	379295	379317	379319	379320	379323	379327
379329	379330	379335	379355	379356	379358	379361	379388	379429	379431
379435	379436	379454	379462	379503	379535	379680	379772	379775	379832
379833	379846	379847	379852	379853	379958	380190	380307	381005	381896
381930	381998	382056	382386	382418	382472	382498	382588	382596	382628
382697	382710	382734	382737	382770	382800	382801	384197	384198	384202
384332	384333	384334	384349	384353	384377	384379	384413	384418	384436
384444	384449	384450	384496	384501	384512	384574	384592	384598	384604
384606	384639	384663	384701	384713	384719	384724	384734	384735	384737
384753	384762	384769	384773	384774	384822	384836	384839	384863	384890
385087	385257	385481	385520	385664	385672	385673	385864	385865	385868
386052	386199	386258	386320	386362	386701	387148	387160	387258	387805
387821	387895	388001	388056	388060	388089	388121	388129	388131	388172
388204	388240	388369	388486	389203	389594	389651	389652	390082	390083
390099	390102	390109	390110	390111	390173	390175	390201	390204	390238
390239	390253	390254	390256	390260	390294	390296	390304	390305	390306
390317	390319	390320	390321	390336	390345	390350	390351	390354	390356
390357	390358	390363	390369	390386	390409	390418	390419	390422	390425
390437	390440	390445	390453	390455	390469	390470	390471	390486	390488
390496	390497	390507	390508	390509	390513	390556	390560	390564	390566
390567	390571	390574	390577	390578	390580	390592	390595	390599	390603
390615	390616	390619	390620	390626	390630	390631	390632	390634	390635
390638	390639	390642	390646	390650	390651	390654	390655	390673	390678

390679	390682	390683	390689	390690	390698	390712	390713	390714	390715
390716	390717	390721	390722	390724	390750	390753	390755	390766	390768
390770	390787	390788	390791	390805	390807	390811	390832	390849	390850
390852	390857	390884	390885	390886	390887	390976	390979	390990	391018
391022	391026	391073	391076	391560	391605	391607	391670	391723	391724
391731	391743	391750	391766	391969	391972	392298	392307	392572	393499
393526	393565	393579	393725	393736	393796	394041	394077	394079	394081
394084	394086	394087	394088	394089	394090	394092	394093	394095	394096
394097	394098	394100	394101	394102	394121	394122	394126	394127	394131
394140	394283	394412	394449	394780	394957	394964	395421	395426	395427
395428	395429	395431	395435	395437	395439	395441	395450	395451	395455
395462	395466	395467	395468	395471	395476	395478	395480	395481	395534
395536	395540	395543	395548	395549	395552	395557	395589	395590	395591
395593	395597	395598	395602	395607	395629	395630	395637	395638	395640
395648	395649	395650	395652	395654	395657	395658	395663	395666	395667
395668	395669	395672	395673	395674	395675	395678	395682	395684	395685
395686	395692	395693	395694	395695	395697	395700	395705	395709	395710
395712	395713	395716	395718	395720	395723	395726	395727	395728	395730
395734	395736	395739	395740	395754	395755	395757	395759	395764	395767
395788	395793	395794	395798	395802	395804	395806	395811	395878	395893
395906	395919	395980	395981	395995	395997	396104	396177	396181	396242
396253	396307	396314	396342	396470	396471	396472	396535	396550	396636
396637	396638	396691	396698	396705	396819	396919	397078	397079	397087
397090	397103	397104	397506	397625	398742	398743	398954	398977	398984
398990	398996	399117	399142	399159	399165	399166	399189	399190	399201
399213	399266	399267	399279	399302	399363	399520	399735	399738	399751
399757	399759	399762	399764	399766	399768	399782	399783	399784	399817
399822	399918	399920	399930	399931	399944	399945	399948	399956	399961
399976	399979	399983	399985	399986	399988	399993	399997	399998	399999
400008	400010	400014	400016	400017	400019	400020	400028	400033	400040
400044	400051	400066	400069	400070	400071	400072	400073	400075	400077
400080	400083	400084	400085	400099	400100	400101	400106	400108	400111
400112	400115	400116	400125	400126	400127	400128	400130	400132	400133
400161	400164	400166	400167	400169	400173	400179	400180	400181	400185
400192	400193	400200	400209	400211	400216	400217	400218	400219	400220
400221	400223	400225	400226	400229	400231	400232	400246	400247	400265
400267	400270	400275	400277	400304	400305	400307	400309	400418	400419
400420	400421	400426	400475	400629	400630	400672	400813	401174	401175
401189	401201	401277	401624	401679	401684	401700	401705	401879	401880
401954	401955	401959	401962	401964	401965	401966	402500	402505	402636
402969	402987	402990	402991	403097	403098	403099	403140	403250	403684
404232	404271	404471	404472	404541	404597	404634	404638	404685	404691
404734	404791	404855	404868	404897	404904	404916	405039	405041	405055
405061	405071	405123	405124	405128	405138	405189	407548	407567	407568
407572	407582	407592	407595	407596	407598	407603	407608	407609	407612
407756	407757	407758	407759	407762	407763	407789	407790	407805	407806
407807	407809	407810	407811	407812	407818	407820	407823	407825	407826

407827	407830	407831	407833	407843	407845	407846	407847	407848	407849
407853	407859	407860	407861	407862	407864	407865	407866	407867	407869
407872	407874	407878	407879	407887	407888	407891	407894	407904	407905
407906	407907	407911	407918	407919	407922	407924	407926	407933	407935
407939	407941	407945	407946	407947	407949	407950	407951	407953	407954
407958	407959	407964	407967	407968	407973	407975	407977	407979	407984
407985	407986	407987	407990	407994	407996	407997	407999	408001	408002
408008	408009	408010	408011	408016	408023	408026	408027	408028	408032
408033	408042	408050	408052	408053	408054	408055	408056	408057	408060
408061	408066	408067	408068	408071	408074	408075	408077	408080	408081
408084	408086	408087	408089	408090	408092	408093	408094	408095	408097
408099	408101	408103	408106	408107	408110	408111	408113	408115	408118
408119	408126	408130	408131	408132	408133	408137	408138	408139	408142
408148	408151	408155	408163	408164	408167	408173	408179	408180	408182
408183	408185	408190	408192	408196	408197	408200	408203	408204	408205
408206	408207	408208	408210	408252	408253	408254	408255	408268	408288
408289	408330	408331	408333	408337	408338	408343	408383	408393	408394
408419	408421	408725	408729	408830	408937	409097	409368	409500	409545
409651	409665	409666	409691	409730	409743	409771	409845	409876	409877
409913	409925	409992	409996	410000	410025	410038	410045	410074	410105
410172	410176	410195	410260	410322	410323	413019	413020	413030	413034
413035	413036	413040	413055	413058	413059	413061	413070	413072	413074
413082	413083	413091	413134	413136	413188	413189	413190	413192	413193
413194	413204	413213	413218	413220	413221	413256	413259	413261	413280
413281	413282	413283	413295	413296	413305	413306	413307	413417	413424
413427	413428	413431	413432	413435	413500	413503	413504	413505	413506
413509	413514	413515	413518	413527	413532	413533	413537	413540	413542
413544	413549	413550	413552	413553	413554	413555	413556	413559	413560
413562	413564	413565	413574	413582	413583	413584	413586	413591	413592
413596	413597	413601	413606	413607	413612	413616	413624	413627	413631
413632	413634	413635	413636	413642	413643	413646	413647	413652	413658
413659	413663	413666	413667	413668	413670	413673	413687	413690	413691
413692	413695	413696	413697	413698	413700	413705	413708	413709	413710
413711	413715	413717	413718	413719	413721	413724	413725	413726	413727
413728	413730	413731	413733	413735	413737	413739	413740	413741	413742
413743	413744	413745	413746	413747	413748	413749	413750	413753	413755
413756	413757	413760	413762	413763	413764	413766	413767	413769	413770
413772	413780	413781	413784	413785	413787	413790	413852	413855	413860
413861	413862	413864	413865	413872	413873	413874	413875	413877	413878
413881	413884	413887	413888	413891	413892	413893	413895	413896	413898
413899	413900	413901	413903	413904	413907	413911	413913	413916	413917
413920	413923	413929	413930	413931	413934	413935	413936	413938	413940
413956	413957	413958	413960	413968	413970	413971	413973	413976	414020
414022	414040	414041	414360	414382	414391	414486	415206	415274	415275
415276	415277	415278	415279	415280	415281	415282	415283	415284	415285
415286	415287	415289	415294	415295	415296	415297	415298	415374	415377
415379	415451	415466	415471	415478	415496	415543	415549	415635	415636

415638	415753	415762	415779	415784	415863	415932	416043	416049	416058
416059	416061	416107	416112	416113	416114	416116	416123	416128	416172
416201	416202	416204	416205	416206	416207	416208	416231	416254	416255
416285	416287	416507	416510	416511	416516	416517	416518	416525	416526
416527	416531	416580	416581	416584	416585	416586	416587	416591	416592
416593	416595	416597	416600	416603	416604	416605	416606	416607	416611
416614	416621	416624	416626	416628	416629	416638	416641	416651	416656
416657	416658	416659	416660	416663	416665	416666	416667	416669	416671
416712	416718	416719	416721	416735	416737	416779	416781	416782	416783
416784	416786	416787	416788	417097	417098	417099	417101	417102	417104
417105	417106	417108	417112	417116	417117	417119	417121	417122	417125
417126	417129	417130	417131	417133	417134	417138	417139	417143	417148
417149	417163	417165	417167	417169	417172	417173	417175	417177	417178
417179	417181	417182	417184	417186	417220	417221	417224	417229	417231
417232	417233	417234	417235	417236	417237	417238	417240	417241	417242
417244	417246	417248	417249	417250	417253	417255	417256	417257	417259
417261	417262	417263	417265	417266	417267	417268	417270	417271	417273
417275	417278	417282	417285	417286	417290	417302	417304	417305	417309
417314	417316	417318	417322	417323	417324	417329	417333	417334	417335
417337	417339	417340	417694	417696	417874	419608	419611	419628	419722
419753	419786	419788	419790	419834	419842	419844	419845	419846	419944
419960	419964	419967	419972	419973	419976	419978	419979	419980	419982
419983	420068	420069	420071	420182	420183	420186	420187	420189	420190
420191	420256	420277	420279	420280	420287	420289	420321	420322	420323
420324	420325	420328	420349	420350	420352	420354	420355	420356	420357
420358	420359	420439	420909	420913	420938	420951	420956	420964	420968
420975	421012	421014	421030	421047	421092	421104	421111	421142	421155
421164	421177	421238	421243	421250	421259	421320	421324	421325	421380
421381	421384	421390	421394	421411	421418	421419	421423	421427	421433
421447	421458	421467	421501	421505	421521	421522	421523	421528	421568
421571	421573	421589	421593	421599	421601	421604	421605	421607	421615
421622	421627	421631	421636	421643	421644	421652	421654	421661	421664
421693	421694	421704	421705	421716	421724	421739	421753	421759	421764
421769	421771	421806	421814	421824	421828	421829	421841	421844	421847
421866	421870	421898	421927	421930	421948	422060	422082	422120	422168
422170	422184	422207	422218	422221	422223	422226	422228	422229	422276
422308	422326	422328	422333	422344	422369	422372	422375	422376	422386
422479	422480	422483	422484	422505	422510	422526	422529	423212	423846
423847	423848	423853	423910	423912	423913	423916	423918	423920	423922
423926	423929	423930	423931	423932	423933	423934	423935	423936	423937
423938	423939	423940	423942	423949	423950	423951	423955	423956	423957
423958	423959	423960	423961	423962	423963	423964	423965	423966	423967
423973	423974	423975	423976	423977	423978	423979	423983	423984	423986
423987	423989	423990	423991	423993	423997	423998	424001	424002	424003
424004	424005	424011	424012	424013	424014	424015	424016	424018	424019
424020	424023	424024	424025	424026	424027	424028	424034	424036	424037
424038	424039	424043	424047	424048	424049	424050	424051	424052	424053

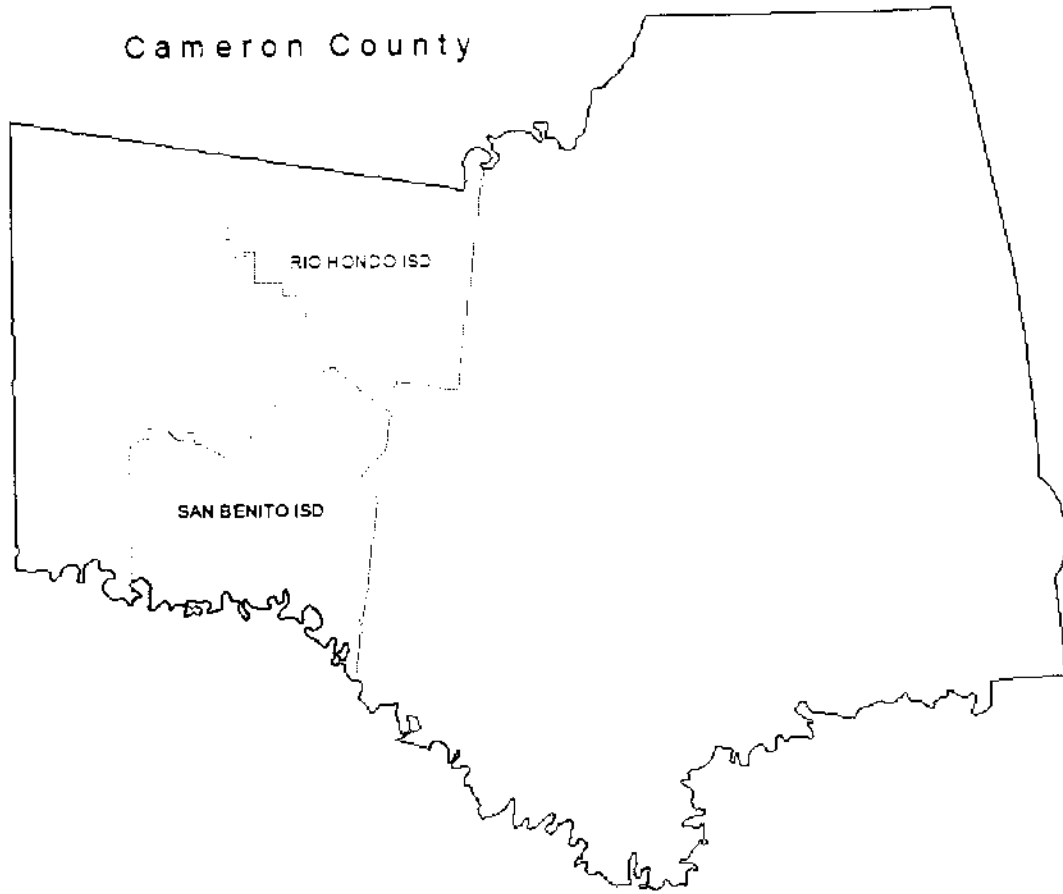
424055	424056	424062	424064	424065	424066	424067	424068	424069	424070
424072	424073	424075	424076	424078	424082	424084	424085	424086	424089
424090	424091	424092	424099	424100	424102	424104	424105	424108	424111
424112	424113	424114	424115	424116	424121	424122	424123	424127	424128
424129	424134	424135	424136	424138	424141	424142	424146	424147	424149
424150	424151	424152	424153	424154	424156	424157	424158	424159	424161
424164	424165	424167	424168	424169	424171	424172	424173	424175	424176
424177	424178	424180	424181	424184	424185	424186	424187	424189	424190
424191	424192	424193	424194	424195	424196	424202	424203	424204	424206
424207	424208	424210	424211	424212	424215	424216	424217	424218	424219
424220	424221	424223	424224	424225	424230	424232	424233	424234	424235
424236	424237	424238	424239	424241	424242	424243	424244	424245	424246
424247	424248	424250	424251	424252	424253	424254	424255	424256	424257
424258	424259	424278	424279	424280	424281	424283	424285	424286	424287
424288	424289	424290	424291	424302	424303	424304	424308	424310	424311
424312	424324	424327	424333	424337	424348	424350	424354	424359	424360
424361	424362	424364	424367	424371	424378	424403	424405	424407	424408
424431	424453	424456	424457	424458	424459	424460	424468	424620	424654
424655	424656	424737	424738	424739	424740	424741	424742	424744	424745
424746	424747	424798	424826	424827	424931	425054	425109	425152	425349
425350	425352	425354	425467	425469	425475	425483	425488	425494	425496
425497	425500	425503	425513	425515	425516	425520	425521	425523	425524
425526	425527	425623	425694	425697	425754	425773	425787	425795	425837
425841	425842	425849	425862	425864	425887	425895	426130	426192	426198
426271	426275	426310	426519	426521	426522	426536	426546	426547	426582
426615	426655	426674	426714	426731	426744	426748	426752	426755	426759
426763	426785	426817	426838	426854	426859	426863	426864	426873	426883
426896	426908	426931	426955	426979	426981	427017	427030	427039	427040
427077	427157	427162	427182	427186	427204	427208	427211	427215	427222
427223	427224	427233	427248	427250	427251	427252	427254	427307	427312
427321	427325	427326	427327	427328	427331	427358	427360	427362	427365
427375	427376	427379	427382	427390	427392	427393	427409	427411	427440
427446	427460	427469	427476	427479	427484	427486	427487	427501	427502
427511	427514								

CAMERON APPRAISAL DISTRICT - 2022 REAPPRAISAL PLAN
 BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
LOS FRESNOS ISD

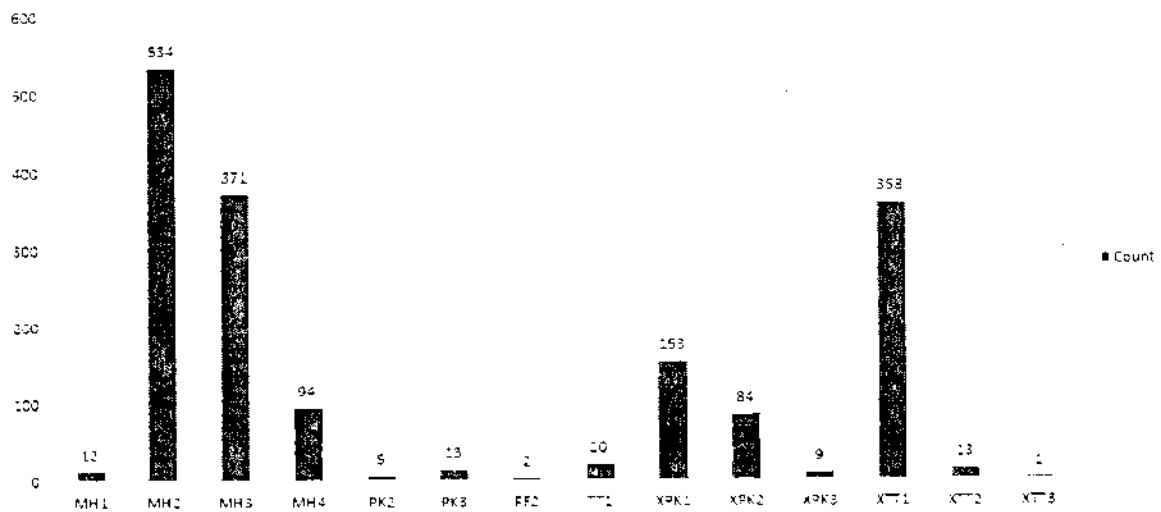
213837	213985	214049	214136	214255	214329	214353	214376	214489	214523
214666	215139	215326	215504	215863	215981	216078	216275	216286	216321
216387	216482	216581	216654	216824	216898	216922	217152	217485	217543
217573	217645	217646	217723	217785	217806	217838	217904	217994	218122
218132	218143	218362	218385	218490	218526	218530	218555	219116	219123
219124	219585	219660	219678	219694	219796	219843	219890	220111	220123
220126	220323	220324	220401	220781	220790	220855	220857	221006	221133
221168	221202	221218	221223	221269	221270	221369	221370	221383	221430
221442	221484	221512	221526	221537	221779	222080	222125	222130	222239
222310	222508	222603	222620	222647	222651	222653	222665	222958	223147
223174	223331	223353	223892	231777	231788	231831	231839	232035	232138
232164	232178	232596	232841	243769	243917	243920	245193	245282	245833
248679	248904	251069	355428	355558	355952	355959	356001	356022	356038
356858	357332	357550	359567	361507	361812	363081	363248	363317	363321
363326	363490	363670	363675	363789	363818	364113	364114	365401	366049
366061	367730	367759	367819	367822	367827	367866	367872	367876	367882
367891	367918	367931	367943	367948	367955	367966	368004	368005	368072
368074	371561	372018	373816	373964	374203	374260	374273	374274	374275
374276	374282	374306	374423	374428	375766	376716	379497	379612	379780
379812	379822	379827	379861	379877	379989	379999	380030	380217	380239
382374	384175	384189	384194	384203	384213	384214	384215	384290	384291
384359	384425	384431	384435	386297	386518	387144	387281	387896	390799
390803	390809	390816	390819	390821	390841	390842	390851	390855	390856
390864	390865	390866	390867	390870	390874	390876	390877	390879	390971
390994	391035	391058	391072	391085	391086	391088	391550	391551	391554
391555	391557	391577	391581	391635	391664	391667	391944	391946	394899
395746	395749	395750	395751	395810	395824	395826	395828	395832	395839
395846	395850	395852	395853	395854	395856	395857	395866	395873	395876
395882	395883	395885	395886	395892	395895	395921	395954	395956	395958
395972	395975	396107	396108	396109	396115	396117	396123	396125	396126
396252	396374	396375	396376	396479	397700	399222	399280	400313	400315
400316	400326	400340	400341	400342	400355	400357	400366	400386	400392
400393	400394	400417	400432	400441	400442	400447	400448	400471	400478
400479	400480	400481	400537	400538	400546	400673	401209	401482	401485
401592	402457	402846	403020	403163	403543	404680	404694	404695	404727
404793	404896	404979	405043	405060	406849	406926	406928	406929	406930
406931	406932	407088	407089	407093	407097	407105	407106	407228	407230
407242	407243	407245	407247	407248	407251	407254	407255	407257	407259
407260	407263	407270	407271	407272	407275	407279	407281	407282	407283
407284	407285	407286	407288	407289	407291	407292	407294	407295	407299
407300	407358	407361	407362	407363	407367	407375	407376	407377	407378
407710	407711	407720	407793	407794	407816	407934	408266	408403	408831
409590	409714	409878	410056	410118	410312	412118	412745	412750	412847
412849	412852	412856	412860	413008	413010	413012	413013	413014	413018
413024	413026	413051	413085	413114	413133	413200	413243	413244	413245

413285	413287	413288	413289	413291	413298	413783	413984	413998	413999
414000	414001	414002	414034	414037	414039	414042	414044	414056	414058
414069	414070	414073	414074	414083	414085	414134	414135	414140	414217
414266	414341	414344	414347	414349	414350	414375	414397	414399	415178
415273	415306	415309	415311	415467	415476	415763	415937	417289	417291
417293	417294	417296	417299	417306	417350	417351	417480	417493	417497
417502	417503	417506	417507	417509	417510	417512	417513	417515	417517
417520	417521	417522	417524	417525	417528	417529	417532	417533	417535
417536	417545	417547	417551	417552	417586	417587	417699	417789	417806
419057	419366	419388	419571	419631	419713	419727	419728	419737	420036
420070	420262	420274	420315	421036	421037	421139	421141	421143	421154
421166	421201	421215	421221	421309	421318	421322	421331	421336	421352
421386	421387	421395	421421	421432	421441	421456	421462	421463	421465
421468	421485	421486	421511	421512	421525	421529	421532	421541	421544
421587	421590	421616	421623	421629	421647	421650	421691	421696	421697
421698	421708	421719	421721	421723	421726	421727	421731	421734	421735
421737	421738	421742	421761	421766	421775	421803	421815	421838	421906
421913	421928	421937	422035	422078	422331	422525	423641	423650	423651
423652	423653	423654	423655	423661	423662	423663	423664	423665	423669
423677	423682	423685	423686	423687	423688	423689	423699	423706	423707
423713	423715	423716	423717	423726	423727	423730	423731	423749	423750
423784	423790	423814	423815	423817	423819	423821	423822	423823	423824
423825	423827	423834	423836	423843	423845	423849	423907	423908	423909
423914	423915	423919	423921	423924	423925	423944	423954	423985	423992
424120	424249	424506	425035	425155	425364	425461	425563	425763	425765
425784	426125	426212	426245	426385	426391	426454	426488	426505	426510
426517	426541	426554	426555	426566	426593	426659	426662	426678	426711
426745	426757	426764	426802	426833	426835	426836	426841	426843	426851
426852	426855	426866	426885	426900	426905	426907	426911	426915	426960
427025	427028	427041	427071	427192	427228	427239	427455	427457	427478
427482									

**Cameron Appraisal District - 2022 Reappraisal Plan
M1 Category
Rio Hondo and San Benito ISD**



**M1 Category - Total Count: 1,669
Classifications**



CAMERON APPRAISAL DISTRICT
 2022 REAPPRAISAL PLAN
 MOBILE HOME PARKS
 Rio Hondo and San Benito ISD

Park Code	Description	Count
MH6005	ALEXANDER MHP - RIO HONDO	12
MH6020	RIVER RANCH RESORT - RIO HONDO	102
MH6025	TWIN PALMS MHP - RIO HONDO	67
MH7000	ANGLER'S NEST RV PARK	18
MH7010	CIRCLE M TR PARK - SAN BENITO	35
MH7015	BARRIENTOS MHP - SAN BENITO	13
MH7020	DE LOS SANTOS MHP - SAN BENITO	25
MH7025	EL CAMINO REAL MHP - SAN BENITO	13
MH70254	EL CAMINO REAL 4TH - SAN BENITO	12
MH70255	EL CAMINO REAL 5TH - SAN BENITO	6
MH70256	EL CAMINO REAL MESQ - SAN BENITO	15
MH70257	EL CAMINO REAL PALM - SAN BENITO	20
MH7030	EL RANCHITO RV PARK - SAN BENITO	30
MH7035	THE TROPICS MHP - SAN BENITO	135
MH7038	FIRST COLONY MHP - SAN BENITO	98
MH7040	FUN N SUN MHP - SAN BENITO	640
MH7045	GARDEN MHP - SAN BENITO	58
MH7050	GREEN ACRES MHP - SAN BENITO	7
MH7055	LOS REYES MHP - SAN BENITO	160
MH7060	MONTERREY MOTEL RV - SAN BENITO	3
MH7075	PAN AM MHP & RV - SAN BENITO	34
MH7080	RESACA BEND RV PARK - SAN BENITO	31
MH7085	RESACA CITY RV MHP - SAN BENITO	47
MH7090	VALLEY RV PARK - SAN BENITO	4
MH7095	TROPICAL TRAILS MHP - SAN BENITO	40
MH7100	WILLIAMS ROAD MHP - SAN BENITO	44
Total		1669

CAMERON APPRAISAL DISTRICT - 2022 REAPPRAISAL PLAN
MI CATEGORY ACCOUNT LISTING
RIO HONDO ISD

10710	11839	23881	23888	23953	23959	23972	23979	24001	24005
24021	24099	24100	24110	24144	24146	24151	24162	24182	24187
24189	24191	24223	235661	235677	235680	236444	236448	236457	236458
251162	354287	357910	357920	363436	364801	364805	364820	366856	369805
369813	369822	374865	374874	374928	375514	381053	381065	381066	381067
381068	381069	381070	381071	381084	381120	381125	381630	381811	386946
386948	386949	386950	386951	386955	386958	386961	386962	387059	387062
392845	393100	393103	393110	393180	393211	393334	398015	398020	398023
398037	398040	398043	398046	398049	398251	398284	398300	398319	404105
404108	404110	404125	404128	404130	404133	404218	404222	404319	404321
404341	409310	409312	409355	409363	409372	409376	409380	409391	413210
413541	413829	413830	413834	413836	413839	413842	413843	413845	414949
414994	415003	415004	415005	415006	415008	415009	415010	415012	415013
415038	415070	417360	417397	417406	417496	418966	418993	418994	418995
418997	418999	419000	419001	419002	419004	419014	419016	420004	420005
420006	420010	420014	420795	420838	420872	421148	421879	422627	423295
423473	424117	424118	424188	424229	424268	424851	425310	425665	425749
425825	425912	425925	425963	425966	426004	426336	426456	426458	426486
426490									

CAMERON APPRAISAL DISTRICT - 2022 REAPPRAISAL PLAN
MI CATEGORY ACCOUNT LISTING
SAN BENITO ISD

10276	10510	10525	12365	13458	16054	16639	16984	24238	24310
24337	24379	24429	24487	24501	24534	24535	24537	24540	24545
24549	24580	24606	24607	24628	24683	24703	24706	24716	24719
24726	24737	24738	24781	24793	24809	24853	24854	24861	24897
24918	24959	24967	25014	25063	25080	25117	25138	25162	25173
25180	25181	25186	25197	25206	25230	25231	25236	25242	25244
25248	25261	25276	25279	25285	25296	25303	25304	25308	25309
25310	25325	25329	25331	25334	25341	25345	25346	25353	25355
25357	25368	25369	25370	25374	25375	25377	25389	25404	25406
25407	25408	25416	25448	25479	25485	25518	25519	25548	25552
25574	25582	25591	25600	25608	25613	25641	25642	25643	25658
25665	25669	25674	25677	25709	25766	25781	25787	25795	25798
25805	25844	25971	26021	26066	26090	26109	26162	26171	26182
26197	26200	26217	26220	26226	26261	26361	26399	26421	26439
26440	26452	26549	26556	26563	26574	26606	26628	26656	26668
26675	26709	26714	26784	26855	26864	26867	26901	26932	26944
26967	27005	27014	27035	27057	27062	27065	27081	27092	27097
27099	27100	27111	27133	27139	27157	27271	27288	27320	27331
27384	27393	27402	233234	233239	233372	233396	233405	233410	233415
233455	233509	233512	235499	235902	235903	235906	235907	235918	235920
235930	235932	235941	235956	235963	235965	235970	235976	235980	235988
235990	235992	235993	236072	236102	236103	236104	236105	236106	236112
236113	236127	236129	236133	236140	236148	236916	236918	245576	245661
245775	245785	245796	245843	245856	245858	245860	246163	246168	246169
246175	246177	246181	246183	246203	246353	246356	246358	246370	246371
246396	246404	246405	246413	246417	246425	246427	246450	246452	246470
246473	246474	246479	246482	246495	246509	246525	246526	246531	246533
246537	251051	357180	357182	357193	357475	357476	357479	357481	357483
357488	357489	357527	357541	357543	357545	357547	357662	357798	357974
358128	358514	358516	358517	358665	358672	358958	358961	358965	358967
358970	358975	358976	358983	358984	359001	359002	364523	364538	364612
364616	364729	364749	364844	364873	364882	364884	364886	364888	364906
364907	364910	364934	364936	364937	364945	364951	364954	364963	364966
364968	364971	364981	364985	364996	369313	370111	370165	370191	370195
370200	370208	370218	370239	370240	370245	370259	370267	370270	370272
370297	370302	370305	370309	370314	370375	370380	370382	370411	370426
370451	370453	370456	370457	370706	370714	370717	370718	370732	370736
370744	370753	370759	370885	370905	370922	370924	370953	370956	370957
370967	374849	374856	374871	374892	374895	374913	374916	374923	374965
374988	374990	374995	375013	375014	375015	375017	375025	375028	375037
375213	375215	375354	375355	375360	375368	375381	375386	375391	375424
375425	375427	375462	375466	375471	375475	375479	375493	375497	375506
375537	375686	375722	375727	376263	376302	380099	380592	380601	380603
380606	380611	380622	380625	380627	380628	380634	380646	380655	380656
380658	380661	380662	380663	380664	380666	380667	380668	380671	380672

380674	380676	380677	380680	380685	380687	380689	380700	380704	380705
380710	380717	380719	380729	380730	380744	380745	380747	380748	380750
380757	380758	380760	380761	380762	380768	380775	380779	380785	380788
380790	380794	380795	380800	380803	380808	380810	380814	380816	380824
380830	380834	380852	380853	380867	380900	380955	381080	381086	381134
381790	384267	384272	384274	384284	384289	384296	384309	386730	386779
386804	386805	386806	386808	386810	386811	386813	386816	386819	386826
386827	386828	386830	386832	386833	386835	386836	386838	386839	386844
386845	386849	386851	386852	386854	386857	386858	386863	386864	386868
386871	386872	386883	386884	386892	386894	386906	386908	386909	386910
386912	386915	386917	386918	386920	386921	386927	386933	386934	386944
386992	386995	386998	387688	387689	387690	387691	387692	387693	387694
387695	387697	387698	387699	389954	392739	392749	392751	392755	392758
392788	392796	392801	392804	392808	392992	393027	393028	393129	393165
393178	393210	393264	393271	393274	393281	393301	393307	393315	393320
393324	393325	393339	393342	393343	393344	393345	393347	393351	393355
393360	393361	393369	393371	393377	393378	393385	393388	393396	393398
393400	393404	393406	393407	393411	393415	393417	393418	393420	393422
393425	393427	393429	393434	393436	393440	393442	393443	393444	393446
393448	393450	393451	393452	393455	393456	393459	394278	397702	397704
397746	397797	397798	397799	397800	397801	397802	397805	397812	397813
397814	397816	397817	397827	397850	397851	397857	397867	397868	397877
397891	397895	397942	397943	397944	397947	397949	397951	397953	397965
397967	397968	397973	397974	397975	397977	397981	397982	397983	397987
397988	397990	397991	397993	397995	397998	397999	398002	398003	398005
398006	398012	398014	398016	398017	398018	398021	398026	398034	398035
398039	398041	398044	398050	398052	398059	398063	398116	398122	398170
398191	398203	398207	398208	398209	398211	398212	398216	398265	398303
398306	398384	398385	398392	398411	398442	403318	403326	403329	403331
403338	403341	403349	403426	403429	403444	403446	403453	403455	403457
403458	403475	403490	403493	403576	403577	403578	403579	403580	403581
403582	403650	403660	403666	403667	403704	403705	403711	403713	403714
403719	403919	403922	403924	403935	403936	403937	403938	403945	403959
403960	403961	403968	403970	403982	403983	403995	403999	404053	404054
404055	404058	404065	404067	404091	404095	404098	404100	404101	404118
404119	404123	404151	404155	404167	404169	404170	404206	404210	404315
404329	405298	406781	408867	408892	408893	408895	408899	408900	408901
408902	408903	408904	408905	408906	408915	408921	408922	408924	408926
408941	408944	408945	408946	408949	408950	408952	408970	408971	408972
408973	408974	408975	408976	409017	409036	409038	409039	409040	409042
409043	409044	409045	409046	409047	409049	409050	409051	409055	409067
409068	409069	409070	409072	409073	409074	409075	409076	409077	409079
409080	409081	409084	409099	409100	409101	409102	409103	409104	409109
409112	409113	409116	409148	409149	409150	409151	409152	409153	409154
409155	409163	409165	409166	409167	409168	409170	409176	409213	409220
409221	409223	409229	409239	409241	409245	409248	409258	409270	409275
409299	409308	409309	409319	409320	409323	409393	409405	409426	409573

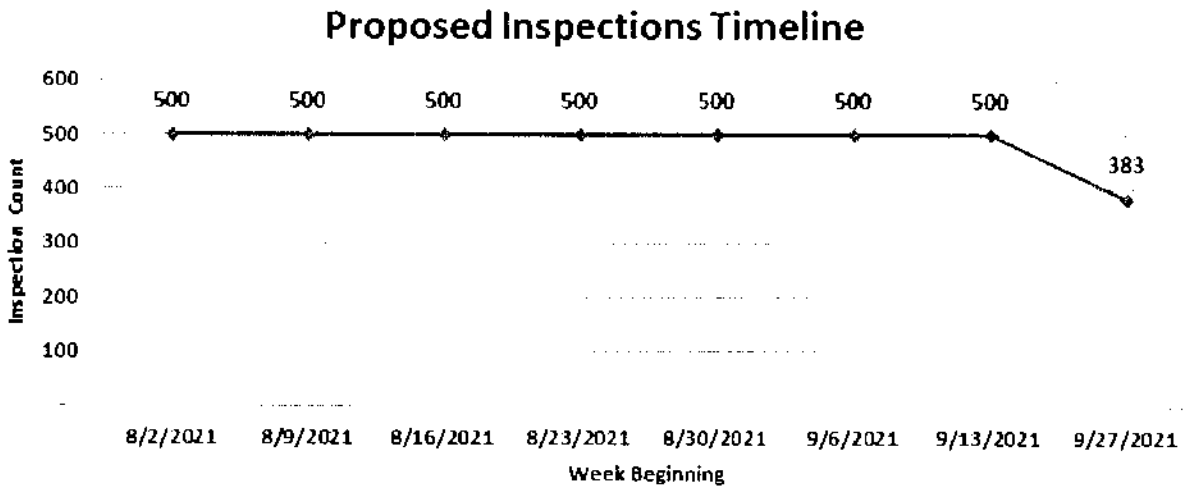
409634	409636	409638	409753	409763	409767	409772	409779	409782	409783
409785	409786	409789	409790	409793	410241	410438	410629	412387	412850
412851	412855	412857	412862	412867	412872	412874	412875	412879	412880
412885	412890	412893	412896	412898	412901	412903	412904	412905	412906
412908	412910	412912	412914	412918	412920	412988	412989	412991	413172
413174	413178	413179	413319	413320	413328	413329	413449	413491	413849
413850	413868	414116	414144	414149	414242	414247	414252	414254	414406
414491	414590	414708	414813	414837	414840	414845	414847	414848	414850
414852	414854	414856	414857	414858	414909	414914	414916	414923	414924
414926	414929	414931	414933	414943	414947	414951	414953	414956	414957
414958	414962	414992	414995	414996	415011	415014	415018	415021	415024
415029	415037	415040	415043	415046	415047	415052	415054	415055	415064
415067	415068	415069	415075	415077	415081	415101	415115	415117	415119
415120	415134	415137	415145	415154	415155	415159	415162	415169	415221
415521	415632	415733	415802	415804	415846	415855	417342	417352	417354
417358	417359	417361	417362	417363	417364	417367	417373	417379	417380
417381	417382	417385	417386	417387	417388	417392	417393	417398	417429
417460	417461	417469	417474	417479	417484	417487	417539	418707	418716
418817	418914	418915	418933	418984	418996	419019	419021	419022	419039
419042	419053	419060	419064	419069	419072	419073	419075	419077	419083
419085	419099	419101	419103	419104	419106	419109	419111	419123	419126
419261	419262	419264	419267	419477	419556	419557	419609	419859	419861
419887	419900	419937	419947	420089	420144	420504	420517	420523	420539
420555	420556	420558	420559	420560	420561	420562	420563	420567	420568
420569	420570	420572	420573	420574	420575	420576	420577	420578	420579
420580	420581	420582	420583	420587	420588	420589	420590	420591	420594
420596	420597	420598	420600	420602	420603	420604	420606	420607	420609
420610	420611	420613	420616	420617	420619	420620	420640	420651	420654
420656	420659	420669	420670	420676	420679	420680	420682	420684	420692
420693	420694	420696	420699	420701	420705	420706	420707	420708	420710
420712	420716	420718	420719	420720	420721	420722	420725	420727	420728
420733	420737	420739	420740	420745	420749	420750	420752	420753	420754
420755	420756	420758	420759	420760	420761	420762	420763	420764	420765
420766	420767	420768	420771	420776	420779	420780	420781	420784	420792
420793	420797	420808	420809	420810	420811	420815	420817	420818	420820
420821	420823	420824	420829	420830	420836	420841	420842	420843	420844
420860	420861	420866	420871	420875	420877	420879	420881	420882	420893
420895	420897	420898	420902	420904	420905	420906	420910	420911	420912
420915	420916	420918	420919	420920	420955	420957	420960	420961	420963
420965	420966	420969	420973	420978	420980	420981	420982	420985	420987
420988	420990	421015	421016	421028	421041	421042	421045	421046	421058
421342	421348	421361	421373	421555	421556	421557	421558	421559	421588
421592	421673	421674	421683	421692	421712	421715	421886	422005	422014
422020	422222	422302	422585	422721	422904	423162	423164	423191	423326
423356	423483	423895	424017	424166	424214	424294	424318	424323	424450
424491	424861	424863	424864	424883	424926	424960	424971	424972	424992
424998	425057	425125	425179	425182	425188	425189	425201	425203	425204

425206	425207	425209	425214	425215	425219	425221	425222	425227	425253
425254	425255	425256	425257	425258	425265	425308	425309	425311	425312
425313	425314	425341	425499	425522	425550	425630	425631	425641	425650
425688	425769	425785	425786	425898	425902	425905	425906	425907	425908
425909	425921	425926	425927	425928	425929	425931	425932	425934	425936
425945	425947	425949	425951	425952	425953	425954	425955	425956	425962
425965	425970	425971	425984	425985	425986	426134	426196	426211	426228
426233	426240	426244	426355	426359	426378	426382	426384	426400	426440
426462	426464	426465	426466	426467	426468	426471	426473	426475	426477
426478	426480	426482	426587	426801	427225	427491	427492		

CAMERON APPRAISAL DISTRICT
2022 REAPPRAISAL PLAN
PROPOSED INSPECTION TIMELINE
BUSINESS PERSONAL PROPERTY
HARLINGEN AND LOS FRESNOS ISD

Cameron Appraisal District
 2022 Reappraisal plan - Business Personal Property
 Proposed Inspections Timeline
Harlingen and Los Fresnos ISD

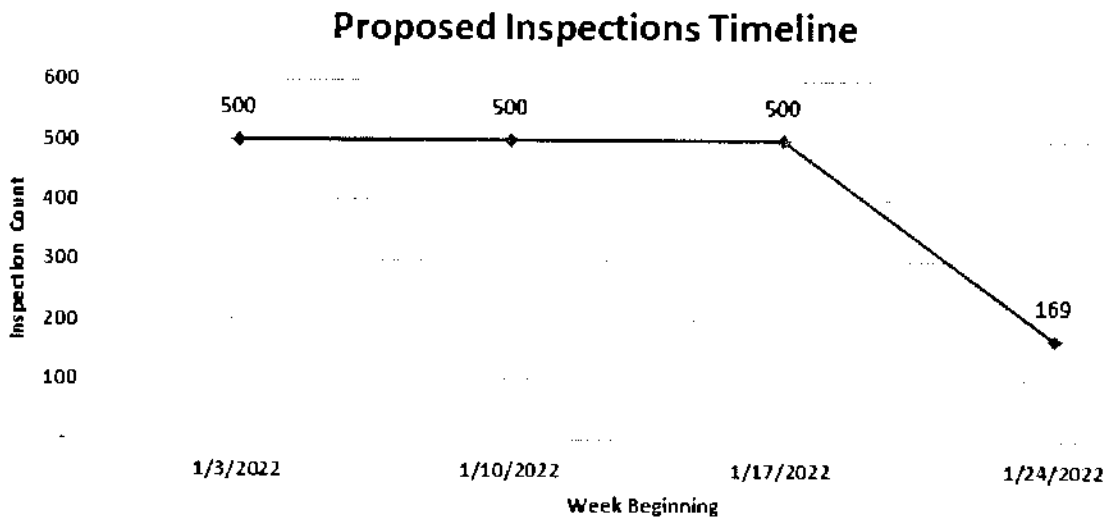
8/2/2021	8/6/2021	500
8/9/2021	8/13/2021	500
8/16/2021	8/20/2021	500
8/23/2021	8/27/2021	500
8/30/2021	9/3/2021	500
9/6/2021	9/10/2021	500
9/13/2021	9/17/2021	500
9/27/2021	10/1/2021	383
Total		3883



CAMERON APPRAISAL DISTRICT
2022 REAPPRAISAL PLAN
PROPOSED INSPECTION TIMELINE
M1 CATEGORY
RIO HONDO AND SAN BENITO ISD

CAMERON APPRAISAL DISTRICT
 2022 REAPPRAISAL PLAN - M1 CATEGORY
 PROPOSED INSPECTIONS TIMELINE
 RIO HONDO AND SAN BENITO ISD

1/3/2022	1/7/2022	500
1/10/2022	1/14/2022	500
1/17/2022	1/21/2022	500
1/24/2022	1/28/2022	169
Total		1669





June 11, 2020

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.

Doug Osterloh
Chairman of the Board

Enclosures
DLO pc

THOMAS V PICKETT

2805 State Street • Suite 200 • Austin, Texas 78705 • TEL: 512-476-1100 • FAX: 512-476-1101

Cameron Appraisal District
Oil and Gas Reserves
2021-22 Appraisal Procedures and Reappraisal Plan

January 1, 2021

by

Thomas Y. Pickett & Company, Inc.

APPRAISAL PROCEDURES & REAPPRAISAL PLAN

OIL AND GAS RESERVES

Executive Summary

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

Overview

Oil and gas reserves consists of interests in subsurface mineral rights. Thomas 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 Thomas 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.

THOMAS. Y. PICKETT & COMPANY, INC.
VALUATION TIMELINE - CAMERON APPRAISAL DISTRICT 2021 - 2022

EVENT	DEC 2020	JAN 2021	FEB 2021	MAR 2021	APR 2021	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	
Industrial Property Inspections																			
Personal Property Inspections																			
New Discovery Property Inspections																			
Mineral Property Valuations																			
Industrial/Personal Valuations						15th													
Copy of Renditions to "TYP/Review All					15th	15th													
Late/Extended Renditions to "TYP/Review All																			
Notices Generated by Thos. Y. Pickett & Co., Inc.						15th	(Or as required to meet the time frame of agreed ARB date)												
Informal Meetings With Owners/Agents						15th													
Appraisal Review Board Hearings on "CAD Selected Date																			
Certified Values to CAD On or Before								20th	(Unless otherwise specified by Chief Appraiser)										
Address Any 25.25 Correction Filings as Required																			
Submit Data for Property Valuation Study											15th								
Review Initial "Category G Ratios/Informal Hearing if Necessary																			
Review Utility "Category J Ratios/Informal Hearing if Necessary																			
File Formal Value Study Protest as Required																		10th	
Category J and G Ratios/Hearing Before "Adm. Law Judge																			

NOTE: Same timeline for 2022 valuation projects unless revisions required by changes in statutes for CAD policies.

Shaded areas indicate time span unless specific date identified.

* "TYP" will mean Thomas 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

© Thos. Y. Pickett & Co., Inc. 2021

Cameron Appraisal District
Industrial Property
2021-22 Appraisal Procedures and Reappraisal Plan

January 1, 2021

by

Thomas Y. Pickett & Company, Inc.

SUMMARY REVALUATION PROGRAM REPORT

INDUSTRIAL PROPERTY

Overview

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

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

The effective date of the appraisals is January 1 of the year for which this report is submitted unless the property owner or agent has applied for and been granted September 1 inventory valuation as allowed by Section 23.12(f) of the Texas Property Tax Code.

The appraisal results will be used as the tax base upon which a property tax will be levied. The properties are appraised in fee simple in conformance with the Texas Property Tax Code Sec.

25.06. This is a jurisdictional exception to the Standards Rule 6-5 (c) Comment of the Uniform Standards of Professional Appraisal Practice. A listing of the industrial properties appraised by Pickett for the appraisal district is available at the appraisal district office. Industrial properties are re-appraised annually. Properties are inspected annually where necessary and at least bi-annually.

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

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

Assumptions and Limiting Conditions

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

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

5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents have been obtained by members of Thos. Y. Pickett's staff or by other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes.
8. The appraisers have inspected as far as possible, by observation, the improvements being appraised; however, it is not possible to personally observe conditions beneath the soil or hidden structural components within the improvements. Therefore, no representations are made as to these matters unless specifically considered in an individual appraisal.

Discovery Process and Procedures

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

Valuation Approach and Analysis

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

Cost Approach

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

Income Approach

The income approach measures the present worth of anticipated future net cash flows generated by the subject assets. The net cash flows are forecast for an appropriate period, or capitalized in

the case of a single period model, and then discounted to present value using an appropriate discount rate.

Market Approach

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

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

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

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

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

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

Land valuation for industrial properties is the responsibility of appraisal district staff as is the highest and best use analysis of the site. Sites are analyzed for highest and best use as though they were vacant. Highest and best use analysis of the improvements is based on the likelihood of the continued use of the improvements in their current and/or intended use. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

Review and Testing

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

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

Cameron Appraisal District
Utilities Property
2021-22 Appraisal Procedures and Reappraisal Plan

January 1, 2021

by

Thomas 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. Thomas Y. Pickett & Co., Inc. ("Thomas 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.

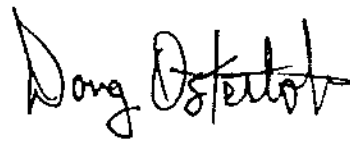
Certification

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.

June 14, 2020

Date _____



Thos. Y. Pickett & Co., Inc.

APPENDIX A

ROBERT T. (BOB) LEHN

Executive Vice President
Director

EXPERIENCE

Thomas Y. Pickett & Company, Inc. (Dallas) 27 Years
Purvin & Gertz, Inc. (Dallas & London) 1 Year
Associate
Hadson Gas Systems, Inc. (Houston, Dallas & London) 4 Years
Manager – Projects & Facilities (Dallas)
Director – Gas Supply & Transportation (London)
Muse, Stancil & Company (Dallas) 2 Years
Consultant
Amoco Production Company (USA) 8 Years
(Chicago, Corpus Christi, Houston)
Staff Plant Engineer

QUALIFICATIONS

Mr. Lehn performs railroad, pipeline, gas gathering and processing facilities and industrial valuations of many complex manufacturing sites in various states. He is experienced in domestic and in international energy project management. This experience included performing economic evaluations with consideration to environmental and regulatory issues. Reports to senior management of operating companies and to governmental agencies were made. Prior to T.Y. Pickett, as a consultant, he performed fair market valuations and physical asset appraisals of large gas plants and pipelines as well as other facilities. Mr. Lehn continues appraising these facilities, along with others, including paint pigment, explosives and agrichemical (fertilizer, pesticides, ethanol) and petrochemical plants. Mr. Lehn's previous and current refinery appraisal assignments include sites in the following states: Kansas, Mississippi, North Dakota, Oklahoma, Texas, Utah and Wyoming. Expert testimony has been provided on several refineries and on other special purpose properties to Boards of Equalization, to Appraisal Review Boards, or to Courts and to State Tax Commissions in Texas, Oklahoma, North Dakota, Louisiana, Wyoming, Mississippi and in Florida. Mr. Lehn performs golf and ski resort real estate appraisals. He has spoken at the Annual IAAO Conferences, at the IAAO Legal Seminars and at various State and County Assessors' functions and at other venues.

EDUCATION/LICENSES

Master of Chemical Engineering–Rice University–Houston, Texas
B.A. in Chemical Engineering–Rice University–Houston, Texas
Professional Engineer–State of Texas–License #73203
Registered Professional Appraiser–State of Texas–License #67474

PROFESSIONAL ASSOCIATIONS

American Institute of Chemical Engineers
American Chemical Society
Texas Association of Assessing Officers (TAAO)
International Association of Assessing Officers (IAAO)-Associate Member, Ethics Committee

DANNY HENDRIX

Vice President
Senior Industrial Appraiser

EXPERIENCE

Thos. Y. Pickett & Company, Inc.	35 Years
B.J. Hughes, Inc. - Machinery Division	5 Years

QUALIFICATIONS

Mr. Hendrix has forty (40) 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.

37 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-six (36) years active experience in appraising complex industrial properties in the State of Mississippi thirty-five (35) in the State of Wyoming, and over twenty-seven (27) 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.	7 years
Nueces County Appraisal District	22 years

QUALIFICATIONS

Mr. Reynolds performs appraisals of business personal property. He has over twenty-nine (29) 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.

16 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. **8 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-seven (27) 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.	22 Years
Dallas County Appraisal Review Board (Auxiliary Member)	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)