



Cameron Appraisal District Reappraisal Plan

Appraisal Years 2023 and 2024

August 8, 2022

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EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

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

The Written Plan

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

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

Plan for Periodic Reappraisal

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

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

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

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

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

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

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

REVALUATION DECISION (REAPPRAISAL CYCLE)

The Cameron Appraisal District by policy adopted by the Chief Appraiser and Board of Directors re-appraises all property at least once every three (3) years as required by Section 25.18 of The Texas Property Tax Code. The District is divided into ten (10) school districts. Every school district is divided into several assignments. For the 2023/2024 year, Cameron Appraisal District Real Estate Department plans to reappraise San Benito, Point Isabel, and Brownsville ISD's. Assignments included are as follows:

2023 Reappraisal Plan – San Benito I.S.D., Point Isabel I.S.D., and Part of Brownsville I.S.D.

2023 Reappraisal Plan – San Benito I.S.D. (20,010) Parcels

2023 Reappraisal Plan – Point Isabel I.S.D. (18,872) Parcels

2023 Reappraisal Plan—Part of Brownsville I.S.D. (16,527) Parcels

2024 Reappraisal Plan—Part of Brownsville I.S.D. (47,331) 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 Brownsville, Port Isabel, La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa for the 2023/2024 year. Reappraisal will also consist of M1 category within the School District of Harlingen, La Feria, Los Fresnos, Port Isabel and Brownsville for the year 2023/2024 year.

Brownsville and Port Isabel - All L1, L2, L2F and S Category within the School District - 2023

La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa - All L1, L2, L2F and S Category within the School District - 2024

Harlingen, La Feria, Los Fresnos and Port Isabel - All M1 Category accounts within the School District - 2023

Brownsville - All M1 Category accounts within the School District – 2024

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 2023/2024 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 2023 and 2024. 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 2023/2024 are detailed in the 2023/2024 appraisal district budget, as adopted by the board of directors. This reappraisal plan is adjusted to reflect the available staffing in appraisal year 2023 and the anticipated staffing for appraisal year 2024. 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 2023 and 2024. 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.

2023 CALENDAR OF KEY EVENTS

2023 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2023 Year Layer in CAMA System	8/1/2022	8/1/2022
Field Operations – ISB, IPI, and Part of IBR	8/1/2022	10/31/2022
Discovery Process – Building Permits, Rechecks, Reappraisal	8/1/2022	4/15//2022
Field Operations-Business Personal Property IBR and IPI	8/1/2022	2/13/2023
Adopt Biennial Reappraisal Plan Covering 2023 and 2024	8/20/2022	8/20/2022
Adopt 2023 Appraisal District Budget	9/15/2022	9/15/2022
TDLR Education Courses RPA track as Necessary	10/2/2022	1/31/2023
Field Operations-Business Personal Property M1 Category IHG, ILA, ILO and IPI	12/1/2022	01/31/2023
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2023	1/1/2023
Process Exemptions and Special Use Applications	1/1/2019	To Applicable Deadlines
Personal Property Renditions Mailed	1/1/2023	1/7/2023
Preliminary Property Value Study Released	1/31/2023	1/31/2023
Full Valuation Effort – Model Specification / Calibration included	2/15/2023	3/30/2023
PVS Protest Deadline if Necessary	3/12/2023	3/12/2023
Valuation Review / Error Reports Cleanup	3/15/2023	3/30/2023
Send 25.19 Appraisal Notices	4/1/2023	4/15/2023
Certified Estimates of Value Due to School Districts	4/30/2023	4/30/2023
Create Future Year Layer for GIS 2023 Plats and Deeds	5/1/2023	5/1/2023
Turn Over Records to ARB	5/1/2023	5/15/2023
Informal Hearings Scheduled - Depending on Volume	5/7/2023	7/2/2023
Formal Hearings Scheduled - Depending on Volume	5/15/2023	7/15/2023
Primary Protest Deadline	5/15/2023	5/15/2023
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2023	6/30/2023
Mineral Import from Vendor	7/15/2023	7/15/2023
Certification of the Appraisal Roll	7/25/2023	7/25/2023
Regularly Scheduled Meetings:		
Monthly ARB Full Board Meetings as Necessary	Third Thursday	
Monthly Board of Directors Meetings	Third Monday	

2024 CALENDAR OF KEY EVENTS

2024 Appraisal Year		
Event	Beginning Date	Ending Date
Create 2024 Year Layer in CAMA System	8/1/2023	8/1/2023
Field Operations - Part of IBR	8/1/2023	9/25/2023
Discovery Process – Building Permits, Rechecks	8/1/2023	4/15/24
Field Operations-Business Personal Property ILA, ILY, IRH, ISB, ISM and ISR	8/1/2023	2/12/2024
Adopt 2024 Appraisal District Budget	9/15/2023	9/15/2023
TDLR Education Courses RPA track as Necessary	10/1/2023	1/31/2024
Field Operations-Business Personal Property M1 Category IBR	12/1/2023	1/31/2024
Statutory Date of Appraisal (Unless Sept 1 Granted for Inventory)	1/1/2024	1/1/2024
Process Exemptions and Special Use Applications	1/1/2020	To Applicable Deadlines
Personal Property Renditions Mailed	1/1/2024	1/7/2024
Preliminary Property Value Study Released	1/31/2024	1/31/2024
Release of Methods and Assistance Program (MAP) Audit Findings	1/31/2024	1/31/2024
Full Valuation Effort – Model Specification / Calibration included	2/15/2024	3/30/2024
PVS Protest Deadline if Necessary	3/12/2024	3/12/2024
Valuation Review / Error Reports Cleanup	3/15/2024	3/30/2024
Send 25.19 Appraisal Notices	4/1/2024	4/15/2024
Certified Estimates of Value Due to School Districts	4/30/2024	4/30/2024
Create Future Year Layer for GIS 2024 Plats and Deeds	5/1/2024	5/1/2024
Turn Over Records to ARB	5/1/2024	5/15/2024
Informal Hearings Scheduled - Depending on Volume	5/7/2024	7/2/2024
Formal Hearings Scheduled - Depending on Volume	5/15/2024	7/15/2024
Primary Protest Deadline	5/15/2024	5/15/2024
Send Subsequent Batches of Appraisal Notices as Necessary	5/20/2024	6/30/2024
Mineral Import from Vendor	7/15/2024	7/15/2024
Certification of the Appraisal Roll	7/25/2024	7/25/2024
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 2023 and 2024 appraisal years.

REAL PROPERTY VALUATION

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

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

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

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

PERSONAL PROPERTY VALUATION

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

NOTICING PROCESS

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

HEARING PROCESS

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

DATA COLLECTION REQUIREMENTS

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

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

DEFINING MARKET AREAS

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

NEW CONSTRUCTION /DEMOLITION

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

REMODELING

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

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

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

RE-INSPECTION OF THE UNIVERSE OF PROPERTIES

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

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information must be verified and property characteristic data contemporaneous with the date of sale is captured in the sale record. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid. In the event that these are not equal, the sale is usually excluded from the observation pool in the ratio study.

These sales can be utilized during value defense due to the CAMA software's ability to adjust from the captured characteristics contemporaneous with the date of sale as supposed to the appraisal record.

PILOT STUDY

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

VALUATION BY APPRAISAL YEAR

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

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

RESIDENTIAL REAL PROPERTY

COST APPROACH

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

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

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

neighborhoods to account for market preferences affecting value in each location throughout the district.

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

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

SALES COMPARISON APPROACH

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

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

INCOME APPROACH

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

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

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

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

INVENTORY RESIDENTIAL PROPERTY

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

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

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

COMMERCIAL AND MULTIFAMILY REAL PROPERTY

COST APPROACH

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

$$MV = RCNLD + LV$$

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

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

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

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

SALES COMPARISON APPROACH

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

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

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

INCOME APPROACH

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

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

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

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

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

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

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

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

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

UTILITIES, RAILROADS, AND PIPELINES

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

$$MV = RCN - D$$

And
Allocated Unit Appraisal

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

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

MINERAL INTERESTS

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

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

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

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

SPECIAL VALUATION PROPERTIES

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

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

BUSINESS AND INDUSTRIAL TANGIBLE PERSONAL PROPERTY

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

Generally, estimates of value developed for industrial and personal property will be produced by mid to late May of each appraisal year. The notices of appraised value for these property types are generally mailed in April to June.

COST APPROACH

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

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

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

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

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

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

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

SALES COMPARISON APPROACH

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

INCOME APPROACH

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

BUSINESS PERSONAL PROPERTY INVENTORY

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

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

THE MASS APPRAISAL REPORT

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

VALUE DEFENSE

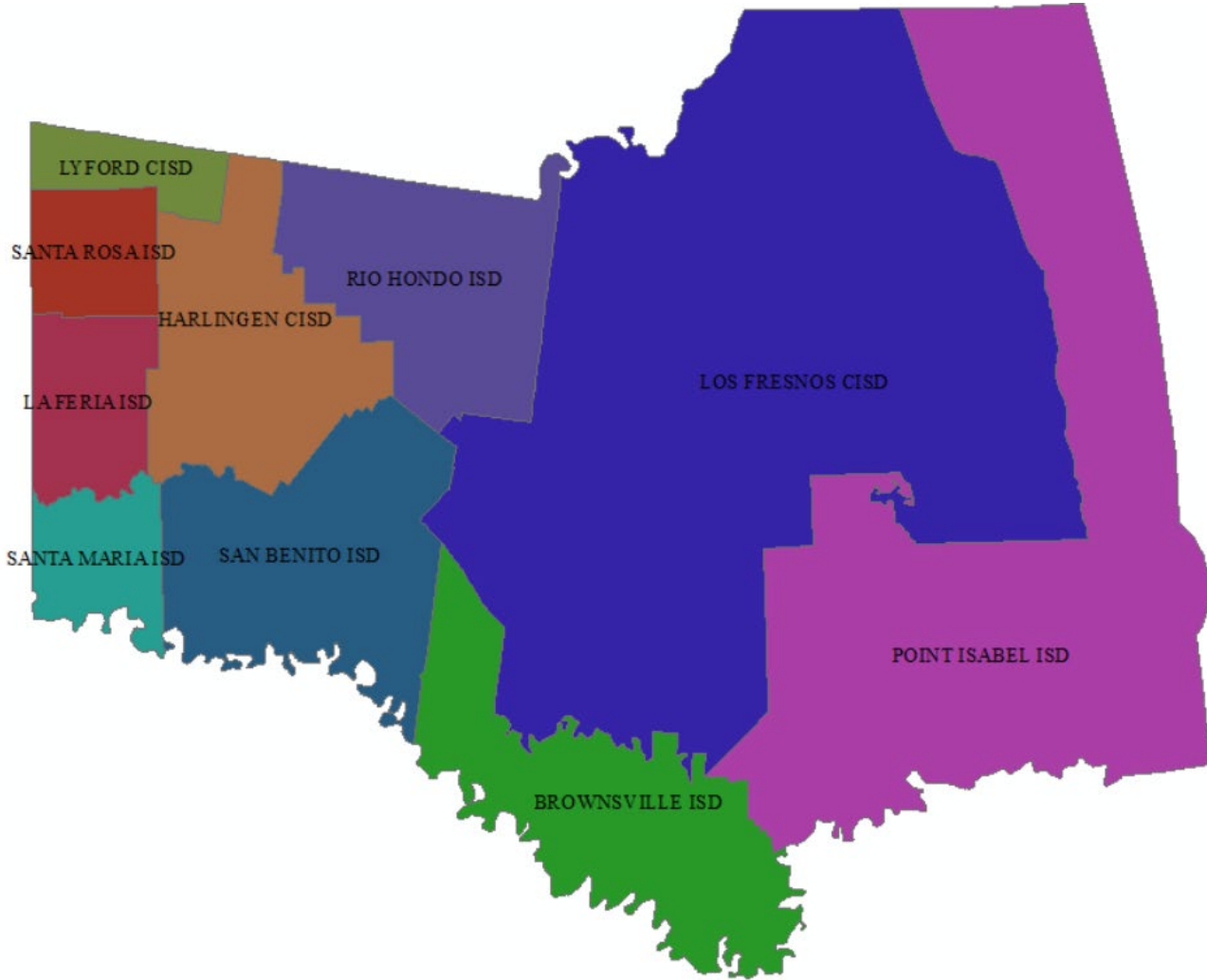
Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested annually.

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

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

CAMERON COUNTY SCHOOL DISTRICTS

Cameron County School Districts



CAMERON APPRAISAL DISTRICT ANNUAL EVENT
CALENDAR

2023 Cameron Appraisal District Annual Event Calendar

	Event	Dept./Staff	Comments:
8/1/2022 thru 8/30/2022	Continue collecting and identifying permits for 1st and 2nd quarter	Real Estate Dept.	
8/12/2022	Create 2023 layer in CAMA system	GIS	
8/1/2022 thru 4/1/2023	Field Operations/Discovery Process	Real/Personal	
9/15/2022	Adopt 2023 Appraisal District Budget	Board of Directors	
9/14/2022	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2022 thru 1/31/2023	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2023	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
1/15/2023	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/1/2023	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2023	Date rendition period begins, continues through April 15 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/31/2023	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2023	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2023	Preliminary property value study released		
2/1/2023	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
3/15/2023 thru 3/30/2023	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01

	Event	Dept./Staff	Comments:
3/31/2023	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
4/1/2023	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)
4/1/2023	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)
4/1/2023	Sent first batch of appraisal notices	ITT	Sec. 25.19(a)
4/30/2023	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)
4/30/2023	Certified estimates of value due to school districts	Chief Appraiser	
5/1/2023 thru 5/15/2023	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22(a)
	Create future year layer for GIS 2023 plats and deeds	ITT	
5/1/2023 thru 5/15/2023	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
5/1/2023	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
5/7/2023 thru 7/2/2023	Informal hearings scheduled-depending on volume.	ARB Coordinator	
5/15/2023	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:
5/15/2023	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
5/15/2023	Formal hearings scheduled-dependending on volume	ARB Coordinator	
5/20/2023	Send subsequent batches of appraisal notices as necessary.	ITT	
5/31/2023	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
6/14/2023	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)
7/15/2023	Mineral import from vendor	Personal Property	
7/20/2023	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)
7/25/2023	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2023	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).		

2024 Cameron Appraisal District Annual Event Calendar

	Event	Dept./Staff	Comments:
8/1/2023 thru 8/30/2023	Continue collecting and identifying permits for 1st and 2nd quarter	Real Estate Dept.	
8/12/2023	Create 2024 layer in CAMA system	GIS	
8/1/2023 thru 4/15/2024	Field Operations/Discovery Process	Real/Personal	
9/15/2023	Adopt 2024 Appraisal District Budget	Board of Directors	
9/14/2023	Last day for CAD Board to adopt CAD budget for next year, unless a district has changed its fiscal year	Board of Directors	
10/01/2023 thru 1/31/2024	TDLR education courses RPA tract as necessary	Appraisers	
1/1/2024	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
1/1/2024	Full valuation effort/Model specifications/Calibration included	Real Estate/ Personal Prop.	
1/1/2024	Date rendition period begins, continue through April 15 for those property owners not requesting a filing extension	Real Estate/ Personal Prop.	Sec. 22.23
1/15/2024	Continue to collect and identify building permits for 3rd and 4th quarter	Real Estate	
1/31/2024	Public notice and posting of cap rate for properties with low-and moderate-income housing exemption	Real Estate	Sec. 11.1825
1/31/2024	Deadline for the Texas Comptroller to publish the preliminary Property Value Study findings		Sec. 403.302
1/31/2024	Preliminary property value study released		
2/1/2024	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
3/15/2024 thru 3/30/2024	Valuation Review / Error Reports Cleanup	Real Estate/ Personal Property	Sec. 23.01
3/31/2024	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:
4/1/2024	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)
4/1/2024	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)
4/1/2024	Send first batch of appraisal notices	ITT	Sec. 25.19(a)
4/30/2024	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)
4/30/2024	Certified estimates of value due to school districts	Chief Appraiser	
5/1/2024 thru 5/15/2024	Turn over records to ARB	Chief Appraiser	Sec. 25.01, 25.22(a)
	Create future year layer for GIS 2024 plats and deeds	ITT	
5/1/2024 thru 5/15/2024	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
5/1/2024	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
5/7/2024 thru 7/2/2024	Informal hearings scheduled-depending on volume.	ARB Coordinator	

	Event	Dept./Staff	Comments:
5/15/2024	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
5/15/2024	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
5/15/2024	Formal hearings scheduled-depending on volume	ARB Coordinator	
5/20/2024	Send subsequent batches of appraisal notices as necessary.	ITT	
5/31/2024	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
6/14/2024	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)
7/15/2024	Mineral import from vendor	Personal Property	
7/20/2024	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)
7/25/2024	Last day for chief appraiser to certify appraisal roll to each taxing unit.	Chief Appraiser	Sec. 26.01
7/31/2024	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 2023/2024 Reappraisal Plan
Timeline

Cameron Appraisal District 2023/2024 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
Personal Property mail out tenant listings for M1 category

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
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
2023/2024 Reappraisal Plan
San Benito I.S.D, Point Isabel I.S.D, Brownsville I.S.D
Number of Parcels and Assignments Groups

2023 Reappraisal Plan
San Benito I.S.D
Assignment Group Map

San Benito I.S.D.



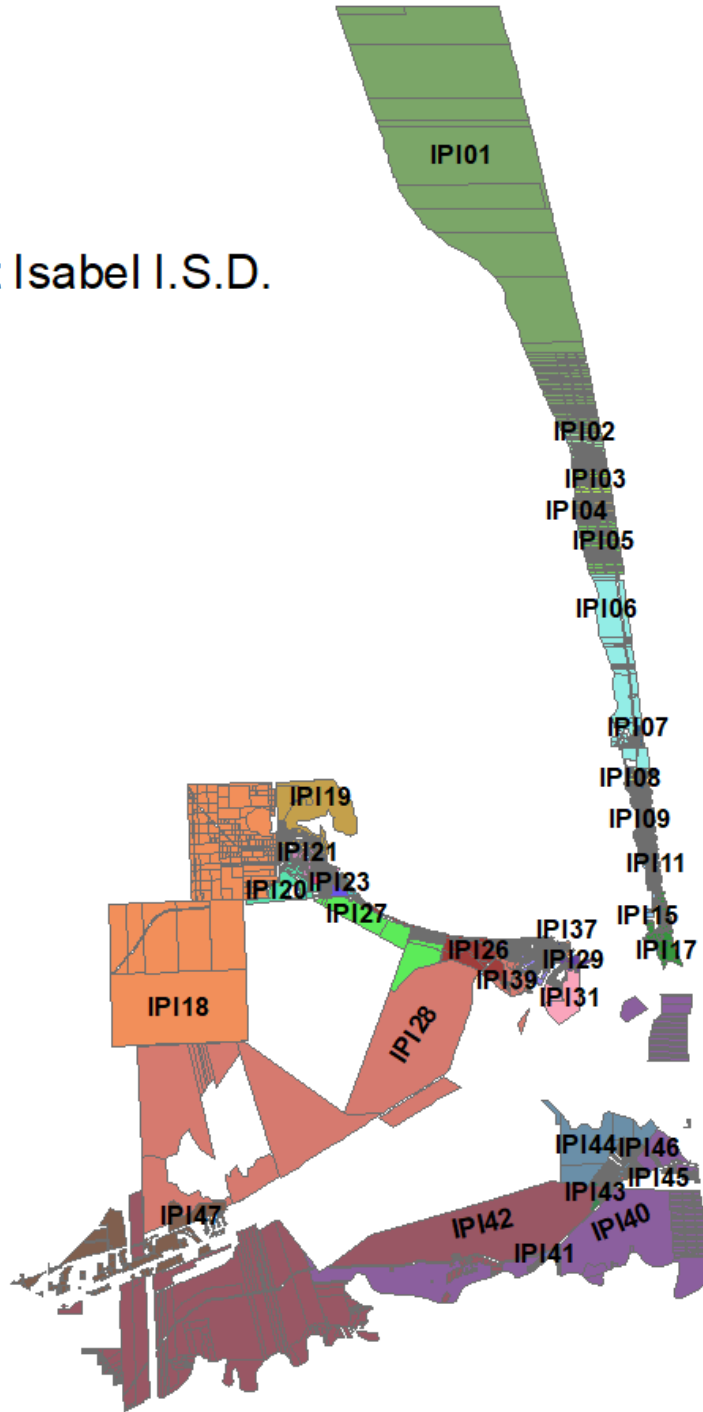
TOTAL NUMBER OF PARCELS: 20,010

2023 Reappraisal Plan

Point Isabel I.S.D.

Assignment Group Map

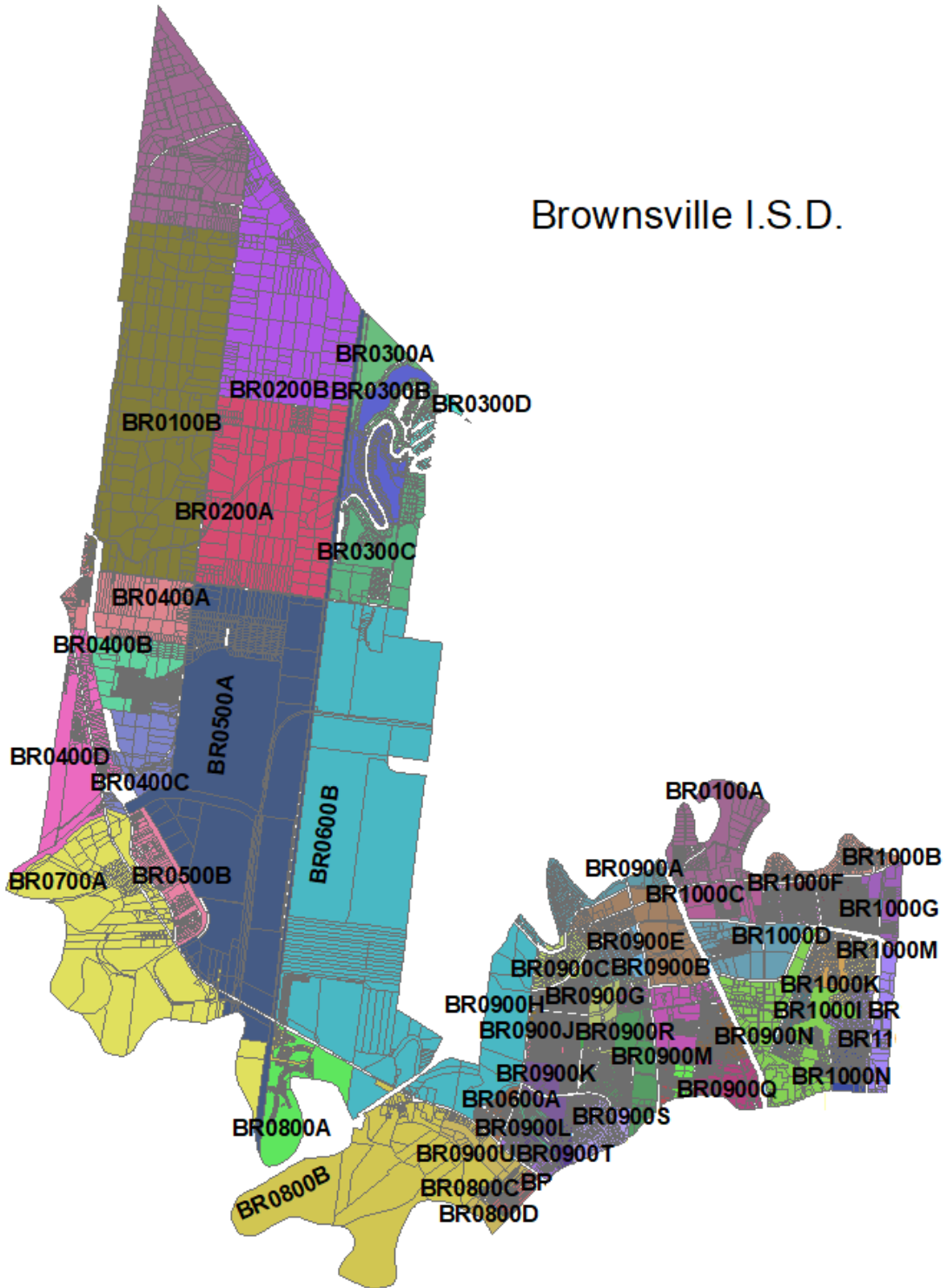
Point Isabel I.S.D.



TOTAL NUMBER OF PARCELS: 18,872

2023 Reappraisal Plan
Brownsville I.S.D.
Assignment Group Map

Brownsville I.S.D.



TOTAL NUMBER OF PARCELS: 16,527

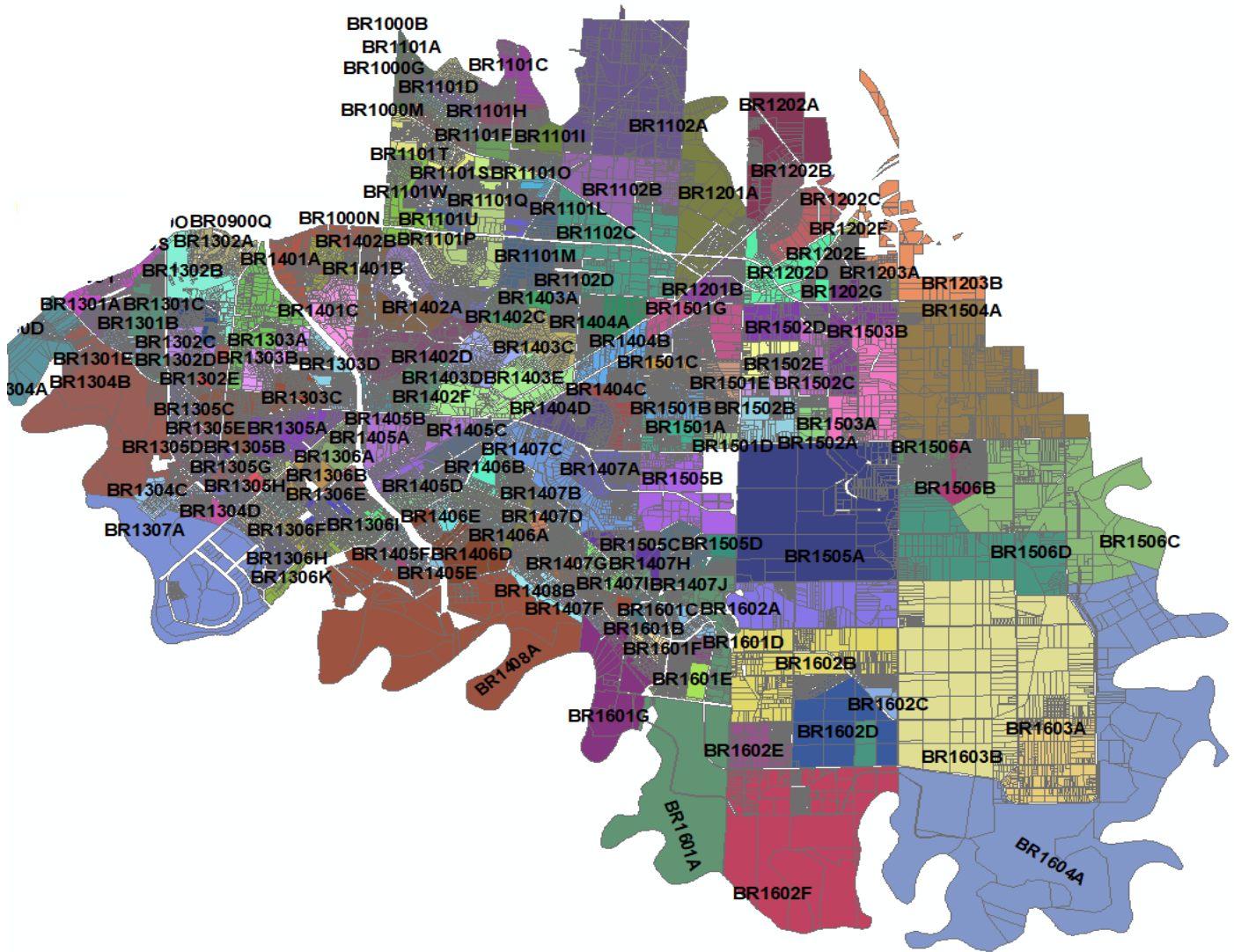
2023 Reappraisal Plan Assignment Group Summary

San Benito I.S.D		Point Isabel I.S.D		Brownsville I.S.D	
Assignment	Count	Assignment	Count	Assignme	Count
ISB01	603	IPI01	235	BR0100A	444
ISB02	543	IPI02	289	BR0100B	209
ISB03	516	IPI03	279	BR0200A	212
ISB04	546	IPI04	378	BR0200B	176
ISB05	897	IPI05	321	BR0300A	280
ISB06	749	IPI06	220	BR0300B	440
ISB07	549	IPI07	1,074	BR0300C	262
ISB08	562	IPI08	534	BR0300D	110
ISB09	577	IPI09	520	BR0400A	218
ISB10	576	IPI10	541	BR0400B	546
ISB11	649	IPI11	1,470	BR0400C	347
ISB12	554	IPI12	513	BR0400D	257
ISB13	549	IPI13	456	BR0500A	320
ISB14	598	IPI14	532	BR0500B	310
ISB15	543	IPI15	405	BR0600A	299
ISB16	506	IPI16	498	BR0600B	275
ISB17	612	IPI17	1,891	BR0700A	231
ISB18	628	IPI18	214	BR0800A	266
ISB19	713	IPI19	387	BR0800B	225
ISB20	685	IPI20	356	BR0800C	309
ISB21	572	IPI21	352	BR0800D	283
ISB22	420	IPI22	291	BR0900A	285
ISB23	509	IPI23	353	BR0900B	314
ISB24	401	IPI24	221	BR0900C	330
ISB25	714	IPI25	263	BR0900D	426
ISB26	559	IPI26	318	BR0900E	306
ISB27	588	IPI27	504	BR0900F	306
ISB28	656	IPI28	63	BR0900G	246
ISB29	416	IPI29	381	BR0900H	347
ISB30	573	IPI30	346	BR0900I	310
ISB31	572	IPI31	349	BR0900J	264
ISB32	561	IPI32	328	BR0900K	329
ISB33	795	IPI33	410	BR0900L	205
ISB34	519	IPI34	337	BR0900M	301
Total	20,010	IPI35	226	BR0900N	371
		IPI36	206	BR0900O	306
		IPI37	267	BR0900P	121
		IPI38	239	BR0900Q	239
		IPI39	254	BR0900R	525
		IPI40	209	BR0900S	299
		IPI41	179	BR0900T	268
		IPI42	275	BR0900U	287
		IPI43	324	BR1000B	323
		IPI44	252	BR1000C	252
		IPI45	342	BR1000D	381
		IPI46	335	BR1000E	297
		IPI47	135	BR1000F	284
		Total	18,872	BR1000G	314
				BR1000H	246
				BR1000I	605
				BR1000J	275
				BR1000K	288
				BR1000L	286
				BR1000M	290
				BR1000N	282
				Total	16,527

Total Parcels: 55,409

***See fieldwork weekly report for weekly production**

2024 Reappraisal Plan
Brownsville I.S.D.
Assignment Group Map



TOTAL NUMBER OF PARCELS: 47,331

2024 Reappraisal Plan Assignment Group Summary

Brownsville I.S.D	
Assignment	Count
BR1101A	289
BR1101B	295
BR1101C	262
BR1101D	316
BR1101E	291
BR1101F	258
BR1101G	273
BR1101H	271
BR1101I	289
BR1101J	173
BR1101K	171
BR1101L	278
BR1101M	220
BR1101N	274
BR1101O	263
BR1101P	279
BR1101Q	284
BR1101R	275
BR1101S	238
BR1101T	264
BR1101U	301
BR1101V	309
BR1101W	284
BR1102A	383
BR1102B	273
BR1102C	280
BR1102D	242
BR1201A	379
BR1201B	234
BR1202A	245
BR1202B	276
BR1202C	275
BR1202D	328
BR1202E	255
BR1202F	246
BR1202G	143
BR1203A	270
BR1203B	250
BR1301A	231
BR1301B	363
BR1301C	291
BR1301D	281
BR1301E	269
BR1302A	546
BR1302B	375
BR1302C	311
BR1302D	246
BR1302E	259
BR1303A	294
BR1303B	288
BR1303C	288
Total	14,278

Brownsville I.S.D	
Assignment	Count
BR1303D	256
BR1303E	279
BR1304A	304
BR1304B	280
BR1304C	236
BR1304D	195
BR1305A	276
BR1305B	286
BR1305C	264
BR1305D	262
BR1305E	285
BR1305F	252
BR1305G	228
BR1305H	135
BR1306A	207
BR1306B	268
BR1306C	262
BR1306D	263
BR1306E	280
BR1306F	306
BR1306G	284
BR1306H	265
BR1306I	245
BR1306J	229
BR1306K	254
BR1307A	358
BR1401A	367
BR1401B	251
BR1401C	253
BR1402A	219
BR1402B	288
BR1402C	276
BR1402D	416
BR1402E	281
BR1402F	309
BR1403A	265
BR1403B	296
BR1403C	299
BR1403D	241
BR1403E	260
BR1404A	403
BR1404B	329
BR1404C	296
BR1404D	367
BR1405A	384
BR1405B	374
BR1405C	396
BR1405D	444
BR1405E	323
BR1405F	389
BR1406A	355
BR1406B	282
Total	15,122

Brownsville I.S.D	
Assignment	Count
BR1406C	361
BR1406D	378
BR1406E	377
BR1407A	286
BR1407B	289
BR1407C	429
BR1407D	393
BR1407E	358
BR1407F	336
BR1407G	335
BR1407H	353
BR1407I	375
BR1407J	409
BR1408A	501
BR1408B	254
BR1501A	256
BR1501B	359
BR1501C	413
BR1501D	283
BR1501E	332
BR1501F	327
BR1501G	328
BR1502A	318
BR1502B	212
BR1502C	196
BR1502D	277
BR1502E	356
BR1502F	218
BR1503A	270
BR1503B	252
BR1504A	415
BR1505A	205
BR1505B	181
BR1505C	373
BR1505D	307
BR1506A	574
BR1506B	497
BR1506C	222
BR1506D	164
BR1601A	228
BR1601B	332
BR1601C	325
BR1601D	342
BR1601E	295
BR1601F	326
BR1601G	298
BR1602A	359
BR1602B	361
BR1602C	231
BR1602D	368
BR1602E	543
BR1602F	369
BR1603A	310
BR1603B	368
BR1604A	107
Total	17,931

Total Parcels: 47,331

*See fieldwork weekly report for weekly production

CAMERON APPRAISAL DISTRICT
2023/2024 REAPPRAISAL PLAN
SUBDIVISION PREFIX LIST

2023 REAPPRAISAL PLAN PREFIX LISTING – SAN BENITO I.S.D.

90-6698	59-8900	61-0857	90-5421	90-6681	88-5251	87-6260	90-9610	87-3400	87-6783
60-6020	61-0838	88-3925	59-5220	88-8840	88-4495	61-0811	88-5271	58-1850	88-2311
88-5267	87-2610	60-4500	60-9050	90-2400	59-7100	60-4380	90-6687	84-6794	88-9000
61-0830	58-1831	90-6683	88-5257	57-0030	61-0820	87-2287	71-0130	58-7770	88-5295
33-3000	60-0920	87-6785	61-0819	88-5280	88-4103	88-4140	87-2283	58-6115	87-8880
58-9432	59-7300	58-6025	90-8000	87-1576	87-3200	87-4950	87-7010	61-0827	61-0868
90-6691	88-5230	61-0835	61-0874	88-5224	88-5338	57-3510	57-9701	90-4261	88-5690
61-4700	60-8143	58-4450	57-0010	71-0100	88-5328	61-0844	88-4040	59-8540	57-1785
90-9023	87-8100	61-3471	57-8950	88-5308	59-7710	58-4800	88-4210	88-5228	88-5331
87-1100	57-5060	61-0848	90-9014	57-7850	57-9630	58-1550	90-6900	87-1570	90-9006
88-7810	61-0100	61-0808	61-0816	90-9680	88-2310	61-0105	87-7800	88-5305	57-7851
88-5325	88-0020	88-2500	59-7000	88-9500	88-5317	87-9700	88-4310	87-1700	58-6140
90-5424	88-5313	88-2650	87-7900	57-6200	88-4000	58-5330	58-6100	59-6880	87-6791
88-5283	88-4100	88-5264	58-6114	57-0500	88-5246	58-1130	87-1200	90-9650	88-5293
59-4390	90-9017	60-9960	88-5256	57-0031	90-6020	90-6694	87-0870	87-2095	57-2861
61-0836	57-9900	87-2292	59-6401	60-6010	61-0863	88-7325	88-4165	87-1300	87-1750
60-8141	90-9255	61-5100	59-2560	88-4275	59-6051	88-4167	88-5223	57-1760	88-5327
57-6160	60-8150	39-0001	59-4000	88-9600	61-0841	90-9004	61-0854	87-8343	87-1573
87-9400	90-9011	60-3960	88-4250	87-0030	61-0847	88-5265	61-8080	90-9016	88-5277
87-1902	59-1072	57-9500	90-7222	88-5322	88-0013	88-6500	87-6000	88-1170	57-1200
57-6920	61-0822	88-9781	87-6796	88-5263	87-3660	88-9501	90-0500	90-3020	88-5300
87-9000	58-1135	90-8200	87-0560	61-0813	88-5259	57-0112	58-6050	87-6781	90-1950
87-6794	57-9610	59-4391	59-9730	57-3600	88-5282	58-2800	88-4180	59-4450	87-3500
57-0000	88-5245	61-7030	61-7090	59-1100	57-1797	57-5610	61-5000	57-0100	90-3200
88-1900	39-0000	88-3372	71-1170	57-0090	88-3380	57-4400	58-1220	87-1995	87-2291
57-0660	60-1020	90-5800	57-9703	61-0862	60-8151	57-6760	61-0851	88-2800	88-2313
61-0842	87-0080	90-9005	57-8400	91-5800	61-3473	87-1950	90-2700	87-8342	88-4030
87-8860	71-0140	57-1500	33-0500	88-5226	61-2800	90-7225	87-6784	58-2790	90-5422
59-9800	61-0849	88-2312	88-5262	61-9240	88-5333	88-9700	90-9030	88-0010	88-4125
88-5340	87-1901	90-1810	88-5311	79-0117	61-0810	59-2515	88-5248	57-0001	87-1997
59-5230	87-6786	57-9700	61-0833	58-3210	88-4102	58-7771	87-4700	88-5250	90-6686
87-8340	88-5272	88-5260	57-3410	88-5303	61-9500	61-0818	88-5284	90-9660	88-5258
59-1901	60-6321	61-0828	90-9019	58-0100	90-6680	87-1575	87-2250	88-5297	90-9700
90-6100	88-4600	90-9002	90-9009	87-8030	90-5426	57-0050	58-6116	57-3960	90-2135
61-0834	88-5000	87-7020	87-8330	88-3390	90-6689	61-3470	88-5329	87-3000	57-3000
88-5337	88-5320	61-3900	88-7210	88-5309	90-6700	90-5400	57-1798	90-6696	88-9200
90-2151	61-3472	57-0020	90-9500	58-3620	53-0000	61-3950	90-9013	61-0460	58-6038
90-8401	60-0555	88-3010	61-5785	88-5229	87-8010	88-5330	59-2302	58-0300	88-0011
85-9400	59-9370	88-7190	88-5324	88-5310	88-5332	87-2000	88-5275	90-3400	88-4190
58-1301	90-5425	71-1180	57-2310	87-6787	88-5299	57-0110	88-5292	61-2050	87-1998
58-6111	88-7570	60-6320	23-0687	88-5261	90-3640	88-3370	58-9800	90-6685	74-9901
60-2700	88-5304	57-0002	59-5231	90-9018	88-5222	87-7220	87-2293	61-0030	87-7990
61-0872	88-7300	90-6695	60-8142	87-8900	57-1761	57-1795	87-5600	90-2900	87-1580

59-6052	90-2380	90-9690	61-0864	90-7220	88-2905	59-1000	87-4500	61-0870	90-6701
88-5680	87-8344	90-4810	61-3590	90-9021	61-0853	59-1900	90-2902	90-2130	58-1840
90-5419	87-6795	58-4600	88-0030	88-5268	88-5242	71-1420	87-2200	61-0856	88-4104
88-5252	90-6697	61-4510	88-5278	88-1920	58-5400	60-1860	88-8520	90-2100	58-6001
71-0200	90-9040	58-6110	61-0831	61-5780	90-8810	87-2800	88-5321	61-0859	90-6010
87-5220	90-9640	88-3373	90-6688	88-9001	90-9620	61-0821	58-1830	59-9000	60-0180
60-5410	88-5301	61-0869	90-6682	88-5100	88-5281	57-0070	57-1800	88-4010	61-6000
88-5270	59-0240	87-3661	88-4300	88-6730	90-4260	71-0090	57-7300	88-2900	87-2093
61-0824	61-0865	87-3670	57-1796	57-4000	58-5280	90-8605	88-7200	57-6410	90-6692
60-0100	90-6702	59-3560	57-1700	88-5231	61-0873	59-7400	90-6630	90-7223	57-4260
57-5061	60-8146	61-0850	90-9000	61-3280	88-2314	90-2903	61-3474	90-8300	61-0839
88-4200	60-7230	61-5800	88-5683	88-9510	61-0809	61-0845	88-3700	90-9007	59-7200
61-3380	87-1900	87-1990	88-5239	61-0855	88-1160	59-2300	88-1600	71-1190	87-6792
23-0680	87-0520	88-5334	87-1205	88-9555	88-5269	87-1870	61-0817	90-5423	87-2040
90-9250	87-8015	58-6000	59-2730	87-2970	57-4600	88-4101	57-0080	88-0390	61-0832
88-5273	88-5302	88-6710	61-0826	61-5010	59-6881	87-6790	60-3540	57-4510	61-0829
88-5247	58-1131	88-5255	57-9600	90-7230	88-5286	87-1574	58-9430	60-4400	60-9051
61-0825	87-8000	61-0866	90-6693	57-2860	90-9630	61-0837	61-4500	71-0180	58-6113
59-6500	61-6970	88-5336	58-8600	59-6050	59-6402	59-7500	57-3500	61-4000	57-3530
90-2150	88-5326	90-6910	58-1300	87-2300	61-0860	60-8145	61-5012	87-1040	88-0770
57-0051	88-8050	60-8140	90-6300	87-3920	88-9100	88-4160	90-9008	88-7205	87-8890
88-4400	87-0100	90-9012	61-0846	87-7210	88-5323	88-3885	88-5254	90-8400	59-1071
90-3000	61-0814	90-2160	90-5420	59-3000	57-2930	88-0012	90-7221	71-1530	87-6780
87-6782	61-4200	90-9001	57-4100	61-3480	88-5266	88-9780	61-0812	58-5380	88-3100
87-2275	88-4490	87-6793	88-5288	88-1560	87-2100	58-6112	61-0823	23-0686	88-4485
61-5740	33-1500	61-0867	61-3450	87-0600	60-6000	59-6400	57-1300	88-2340	88-5244
57-8500	57-0040	87-2260	88-5291	58-1960	88-4195	90-6920	87-2310	88-3190	87-1820
88-3970	88-5235	57-0060	59-7600	87-7000	58-5000	60-0190	90-6679	90-6690	61-0871
57-9702	61-0861	88-5339	57-7350	87-1800	61-0843	90-2901	61-0852	59-1070	60-8152
88-5307	59-1470	88-2501	90-9015	88-5227	59-6080	87-4180	60-8144	90-9024	87-8341
61-0858	33-0000	87-1571	88-7360	61-0807					

2023 REAPPRAISAL PLAN PREFIX LISTING – POINT ISABEL I.S.D.

67-6517	47-3510	47-0000	67-6414	83-9000	67-6488	67-8000	94-1630	67-0230	67-0473
67-0250	67-7660	47-0060	67-7900	67-6458	67-1000	67-5245	67-6400	67-6500	47-8900
93-8860	47-0500	67-8805	78-6741	72-4647	67-7260	93-0300	67-8002	72-4610	67-5243
77-4800	67-6920	31-6000	78-6746	47-3300	47-4199	47-9510	67-6434	72-4636	96-6000
67-6404	67-7215	67-7220	67-6412	47-8800	47-5502	47-7001	67-7300	67-7890	47-9802
67-6444	67-1900	67-5952	93-8870	67-3202	67-8370	67-6474	67-6820	47-9302	67-6482
67-6494	67-6826	47-9804	67-6460	67-6422	67-6456	72-4606	72-4623	47-9710	72-9303
47-2010	67-5705	67-6393	82-5030	67-0420	67-1608	67-6455	67-0755	67-5970	67-7850
67-6465	67-6514	67-6000	72-2610	67-6477	67-0490	72-2600	67-0505	67-6487	67-3000
82-5500	67-8010	94-1645	67-7520	67-6415	67-5248	67-8030	67-0200	67-6715	67-8020
67-5990	67-7810	67-0480	67-0725	67-6910	67-6512	67-7720	67-8802	67-8810	47-9801
67-6445	72-4618	47-7000	82-6022	67-6481	72-9850	78-6743	67-7697	67-6471	72-4609
67-6495	67-7305	67-5850	67-7082	47-2000	67-6439	72-4701	72-4900	67-0470	67-6453
47-2901	67-8300	67-6409	67-7580	47-9830	67-6823	67-6403	72-4619	72-4628	67-0507
67-1601	67-5750	67-7681	47-9000	72-4601	67-5746	78-6753	67-0500	67-6464	67-7202
47-4801	93-3500	31-2800	67-8420	67-6486	67-5500	31-0000	31-5100	82-6001	67-0750
67-6513	72-7501	82-4000	47-3500	72-4629	47-6580	94-1635	78-6751	79-3100	67-6426
67-5775	31-9000	67-6250	72-4637	67-6716	67-6508	47-6000	72-4612	82-9000	82-7000
67-7090	82-6021	67-0800	94-1634	67-7213	67-8250	67-8280	67-0430	67-6480	67-6496
78-6744	47-4203	67-6472	94-4430	67-5950	82-5000	72-1500	67-7692	31-0300	67-4000
82-4500	82-6030	92-7000	67-6450	67-6824	94-8420	67-5965	67-6398	67-6408	67-6462
67-1200	72-4700	31-6200	67-8200	47-9300	67-8380	72-4604	67-1350	67-5255	67-5710
47-2900	67-7055	72-9305	67-0900	72-4639	67-4010	67-5600	72-4500	67-1550	67-5800
47-0003	67-7700	67-6431	67-6516	67-5300	67-6423	31-8000	72-9306	67-5700	72-4640
89-2000	67-1604	67-1606	67-6457	67-3211	47-3850	67-5745	67-6469	94-1642	67-6417
67-6437	67-6505	72-6500	94-1631	67-5980	67-6429	67-0550	72-4615	82-3000	82-5800
67-0960	93-7210	67-7150	67-5707	67-7800	93-4810	72-4634	67-1612	96-6050	67-7650
72-4642	67-5246	67-6435	94-6800	47-9803	67-6443	67-6407	82-8531	73-1440	67-7050
47-9700	67-6497	47-4200	67-8410	67-7210	72-4607	67-6485	72-4622	67-7020	67-7080
67-7570	78-6749	67-6467	67-7680	67-7695	67-6620	47-0010	47-8250	72-9300	67-6829
67-5250	81-9000	47-0043	67-7320	67-6442	67-5740	67-6916	67-7310	67-6432	67-7250
47-0004	67-6466	67-1607	67-6478	67-6515	67-7100	73-1445	67-1500	67-6506	67-6428
67-6448	72-4614	67-0476	67-6418	74-7540	72-4633	72-4635	67-6714	67-6511	72-4643
67-5270	82-4020	67-8378	82-8450	67-7685	67-6446	67-6302	67-8801	67-5956	79-3200
67-8272	47-9806	67-5200	47-5501	67-3150	96-8000	67-7622	67-0950	67-7600	47-0042
67-7690	67-0410	78-6742	47-2001	67-6438	72-9301	47-4211	67-0508	67-6917	72-4608
67-7910	13-0000	67-6100	67-1360	67-2450	67-3100	47-6701	89-9000	79-9303	67-7750
67-6452	67-6490	72-4625	67-1570	67-5690	67-6396	93-2420	67-8360	67-6827	67-5960
67-6301	82-2500	93-8030	72-4602	67-1610	67-5225	82-4030	72-4630	67-1700	67-5235
47-4800	47-8920	71-1260	93-1610	67-4500	67-5400	67-5713	67-6459	67-5747	67-1602
67-7315	82-4350	47-9820	67-6475	94-1640	72-4617	67-6509	67-6425	72-4611	78-6752
72-4648	31-0200	67-5275	72-4632	67-7120	67-7240	67-6405	82-8521	67-5720	78-6745
47-6720	72-4645	67-3220	94-5260	47-4202	67-6421	67-6449	78-6747	67-6419	67-6483

67-2402	93-9640	72-9800	96-8005	67-0512	67-6821	94-3611	67-6461	67-0700	67-7693
47-9805	72-4624	94-1250	67-6397	72-4605	47-9810	67-6451	67-6491	72-7600	47-4210
47-4900	47-4220	47-9301	67-3201	67-7630	67-6399	67-8375	47-4400	47-9520	94-1210
47-5510	71-1500	31-6100	72-4603	47-9500	67-6430	31-0100	82-4010	67-6468	47-0020
47-4300	67-6454	67-6476	47-0002	67-6484	67-0752	72-4631	67-1611	67-2200	94-1641
67-0300	47-6600	96-8010	67-7160	67-5995	82-4040	67-6504	67-1850	31-5000	94-1632
67-6440	72-4616	67-5247	67-8800	67-2000	67-6498	47-9800	67-8270	67-1800	67-6831
67-3200	67-1300	67-6470	78-6740	47-2200	67-6436	78-6748	67-6406	82-8520	67-0511
67-7130	47-4213	47-5000	67-6420	94-8400	67-7590	67-0440	67-6410	72-7500	47-4201
67-6492	31-2500	67-5230	67-1605	94-0400	47-2802	72-4621	67-6822	72-6000	67-7270
72-4600	72-4627	67-6828	94-3610	67-1609	72-9304	82-6000	67-6479	67-5715	67-6441
67-6717	47-0001	67-6489	67-0520	82-6040	82-0500	47-0030	47-0040	47-3511	31-0400
94-0450	67-8050	67-9011	67-0600	67-7710	93-6400	67-7595	67-8806	82-8510	67-1600
67-6427	67-1400	72-4638	72-4644	72-4646	67-8001	67-6413	67-6507	67-6510	67-8040
72-4613	67-8820	67-0510	67-8100	82-6020	67-5242	94-5270	67-8385	67-5959	67-6493
67-6499	72-4800	94-1633	67-7280	71-1280	72-4620	47-0041	67-6401	67-0450	67-6433
93-0800	67-6473	67-5953	47-5500	71-0800	67-0361	67-6447	47-6740	82-8200	67-6395
67-8350	67-6918	67-7699	67-6411	67-6830	67-5210	47-4212	47-9807	72-4626	47-6700
67-6463	67-7640	47-2801	93-3200						

2023 REAPPRAISAL PLAN PREFIX LISTING – BROWNSVILLE I.S.D.

73-9342	73-5584	06-1591	05-0016	03-5010	01-9354	78-5180	06-9330	06-9711	79-2214
79-2271	75-2614	52-0010	07-6463	79-1226	76-7373	07-9822	07-9271	79-0500	79-1220
52-0050	73-3225	02-7155	52-0047	52-0082	79-1275	07-0400	79-0110	06-9251	79-0120
77-9600	52-0058	79-1248	79-2227	52-1002	79-1256	79-1700	73-5619	05-0041	05-0007
05-0009	01-8000	52-3000	71-5001	79-1265	05-4601	04-9675	79-2249	06-3200	73-5598
73-5575	79-0112	77-3700	05-4603	79-1204	73-5629	73-5502	01-0631	79-1267	77-4730
06-9210	74-3000	73-5613	07-9804	06-9250	01-8496	05-0011	06-0202	07-9270	73-5591
01-9333	73-5576	79-0129	06-9712	07-9812	78-5000	79-2211	01-9380	79-1278	52-0046
52-0081	71-1430	01-9376	77-8366	06-9714	79-1233	76-9150	77-9999	52-0030	52-0091
73-5569	02-0700	73-5604	77-8360	02-7135	01-9012	01-9329	79-1201	05-9505	79-1217
04-0310	73-5589	01-9346	79-2217	79-1259	79-1243	77-5410	05-0006	79-1253	07-9818
02-2860	79-1219	79-1277	05-4790	73-5570	06-9300	73-5581	03-3980	07-9829	73-5572
79-1251	05-0370	06-7851	06-9713	07-9807	75-5577	01-9330	52-0120	01-9369	73-5594
73-5582	06-4365	05-4690	06-8810	79-0114	79-0124	07-9280	73-5608	75-0600	79-2207
73-5580	07-9801	06-0201	79-1222	78-6210	05-0042	78-2830	52-0043	75-9505	52-0015
73-5602	77-9994	07-9836	76-1870	05-8900	75-2650	79-1234	01-9365	02-7140	05-0012
52-0500	79-1512	77-8361	73-5617	52-0140	01-9005	01-9011	02-7161	79-1202	79-2258
75-5300	01-9050	79-2247	79-2254	01-9351	73-5621	52-0056	06-4374	05-4681	52-0060
73-5500	06-7852	01-9040	74-0072	73-5611	07-9411	01-9020	02-7160	07-3400	79-1280
73-5596	07-9828	77-6100	77-9991	79-1252	01-9371	73-5609	79-2213	07-9802	52-0110
52-0790	05-4602	75-1820	73-5578	52-0100	79-0117	52-0071	79-1235	01-9362	02-7145
52-0055	75-0570	01-6000	79-1225	05-9507	78-6211	79-0121	52-0014	79-2219	52-1003
73-5605	01-9030	06-1100	73-5624	01-9010	01-9327	06-4373	79-1264	74-8265	06-0250
77-5180	78-6230	73-5587	05-9511	79-0123	01-9383	73-5597	05-4600	52-0750	79-1209
73-5599	73-5616	05-0031	01-8497	79-0126	52-0900	73-9340	07-9826	52-0732	04-9629
73-5577	07-9805	77-9992	01-9336	77-8390	01-9000	07-0320	71-1200	52-0086	73-5626
75-0550	52-0040	06-9700	52-0070	07-6461	74-8260	77-9998	05-0010	03-3055	52-0031
04-0300	07-9057	75-9500	05-0005	79-1261	79-0600	79-1210	76-5600	79-1200	73-5600
75-2660	04-0635	01-9070	01-9349	74-0046	73-5623	52-0054	79-2234	79-1246	77-5300
06-9220	05-0003	05-0350	77-9200	79-1218	04-1650	05-0340	73-5588	06-8800	73-5592
74-6891	04-1050	74-3010	74-0040	79-2229	06-7850	02-7100	79-1250	07-9816	74-5400
06-9710	79-1237	79-2215	73-5583	06-5975	75-2613	52-0410	05-0015	79-0125	01-9110
79-0113	79-0119	52-0041	79-2220	79-2272	01-9100	79-1515	07-9800	07-9819	01-9375
07-9823	79-1231	73-5601	07-9833	52-0044	75-8450	52-2000	03-5005	07-9272	02-7120
01-8010	77-9995	52-0083	71-0070	02-7158	78-2831	79-1227	77-9603	73-5503	73-5603
79-2226	79-1247	01-9002	79-1230	02-0301	04-9662	05-0002	75-0840	73-2900	73-5620
79-2231	52-0085	71-5000	74-8250	01-4880	73-5501	73-5595	79-2244	01-0630	73-5612
07-9827	05-0000	79-1268	90-1280	73-5574	73-5614	79-1207	75-0560	73-5585	05-2700
07-9837	01-9060	77-9602	77-9990	76-7570	01-9080	03-5000	02-7159	71-1320	06-0203
73-5571	79-0400	01-8495	79-1199	03-3035	79-0122	79-0128	01-9332	79-0118	07-9811
52-0101	73-5590	79-1801	77-9604	77-9996	52-0012	52-0090	07-9834	52-0013	52-0052
73-5579	79-1273	52-0072	52-0080	79-1232	79-1236	79-1510	02-7157	77-7260	04-0900
73-5606	79-1206	05-4800	79-1258	77-9460	73-5625	79-0100	79-1263	52-0800	07-9809

79-2210	62-1000	79-1208	06-4370	73-5586	78-2832	75-9200	05-0001	07-9838	02-2865
52-1000	73-5573	74-5420	73-5627	79-1216	07-2150	75-7451	73-5615	05-0030	79-1229
05-0050	73-5593	73-5607	02-7156	73-9341	01-9338	07-9835	52-0051	07-9412	77-5550
05-9510	06-1592	01-9335	79-0115	01-9001	07-9056	78-4900	77-9601	78-5097	05-0013
06-1590	79-1513	06-0200	75-7985	01-9250	79-1274	04-9660	05-0008	62-1001	79-1245
75-7450	79-1203	79-1800	73-5618	73-5622	79-2251	07-9839	05-0360	04-9632	79-2242
79-2246	01-9130	79-1514	73-5610	74-6890	75-1080	78-9900	75-5310	76-9800	79-1205

2024 REAPPRAISAL PLAN PREFIX LISTING – BROWNSVILLE I.S.D.

07-2300	06-6531	06-7170	74-7511	07-9617	75-5435	75-7990	07-4330	74-2158	06-0050
02-2800	04-9205	01-0352	03-0480	01-7250	79-1927	07-9842	78-5170	02-7943	05-0095
05-4900	07-9611	03-9320	03-9971	04-9100	01-6210	78-2980	02-7911	07-3390	79-2800
71-1250	72-5212	73-3212	02-7960	07-5830	01-9381	03-4410	06-9560	07-9621	05-6510
07-9808	79-1929	74-7960	01-9374	74-7933	04-9210	04-1790	02-4320	74-7525	05-5010
01-0000	02-7921	04-4450	01-3550	07-0530	74-8004	74-7350	79-1220	06-0732	07-5860
02-7915	04-0897	74-7953	79-1961	05-0080	74-7562	05-4775	74-8010	74-9340	77-8363
69-0010	02-5300	02-0240	03-9960	03-9989	74-7546	05-0014	05-0021	74-7973	05-5300
29-5942	58-1961	06-4660	74-9346	03-0850	74-7507	02-1470	04-0140	06-2053	01-4570
04-1610	69-0000	74-7551	78-8005	01-9323	74-7976	01-9385	75-5860	02-7934	04-9800
79-1905	07-1011	78-8000	05-0130	01-1082	02-0600	03-5510	04-7000	02-7932	01-1070
01-4560	79-1947	78-8010	01-9710	03-0575	79-0300	01-4590	74-7573	07-9614	01-5695
06-0540	78-3800	04-9302	79-2302	01-1040	01-4585	02-1331	05-8160	07-0091	02-7955
01-9339	79-1954	05-0860	03-3725	06-0542	01-2400	07-9413	74-7538	78-2600	02-7952
05-0200	74-2150	78-9660	06-5452	01-1080	74-7985	02-2170	06-9821	74-7599	74-7947
02-8300	76-6100	04-8610	78-3000	74-7557	02-7901	76-7231	78-0040	76-6501	07-9620
01-8700	73-4730	01-9368	01-9373	02-1740	06-9600	74-7928	71-0030	02-0950	05-5250
02-5180	74-2155	04-4970	01-6990	02-7928	79-1971	74-0060	01-5310	77-5507	75-4630
02-7948	06-3500	06-4640	74-7965	74-7978	74-7567	05-5260	05-6170	07-0520	79-1951
07-3860	04-9040	04-0317	74-2157	02-0320	02-0350	79-1915	73-7920	02-7906	74-7950
04-0892	79-1960	03-0560	77-4370	74-8013	02-1311	79-1935	02-2710	02-7935	78-5130
79-1969	02-4955	07-9603	04-8590	74-7914	06-0731	07-9607	74-7936	04-1000	05-2320
04-4710	74-7125	79-1907	01-6800	07-1500	02-7942	06-3600	73-1450	76-7940	06-5800
74-7602	76-4850	74-7969	05-1990	05-4737	03-5055	06-1070	74-7970	76-5210	07-9609
77-8360	76-7930	74-8009	02-1345	02-3330	76-1290	07-5330	01-0154	01-3970	01-1050
77-2862	74-7535	78-5040	02-7937	06-2070	04-4700	75-7710	05-0150	05-1600	06-6001
06-8400	02-1600	07-0290	74-7923	04-9206	06-3091	76-6751	03-4560	02-7905	78-3090
78-5186	05-0110	07-0280	74-7939	02-3100	79-2400	02-9650	01-9359	03-6610	74-7942
05-0060	74-7589	02-7949	06-8700	74-7425	07-9180	77-9470	05-9503	02-7902	07-6472
74-4741	01-4600	05-7000	79-1931	78-2960	79-1957	69-5000	74-7556	05-9090	76-3120
01-9343	04-4470	02-0020	06-8191	74-8400	73-8700	04-0200	04-2420	74-7572	76-6050
06-5380	76-7950	74-7508	06-9810	07-1000	01-0152	07-7360	07-8760	01-9326	05-0861
05-1660	06-9460	74-7596	74-7948	06-2052	79-1979	76-1410	01-9341	01-9464	01-4575
02-0900	06-9900	74-9353	02-7923	01-9330	06-9200	06-0370	79-1918	07-9815	77-5506
03-6060	02-7913	75-8800	06-2069	05-1630	79-1266	04-4960	04-9203	76-4502	06-8500
05-9700	07-9840	74-7957	74-2156	01-9337	02-0321	79-1952	01-5170	74-7529	74-7966
74-7977	01-9372	07-9613	06-9955	02-7930	04-9630	79-1970	74-7587	74-7919	06-1090
78-6300	77-2860	05-4400	74-7994	07-6891	07-9627	06-1000	79-1944	04-0893	75-9450
79-3100	77-1000	01-9379	07-8320	04-8810	74-7921	03-0020	05-5980	06-9940	07-0050
74-7542	04-9650	04-2640	74-7935	78-3545	74-7975	74-7527	02-0621	73-7000	74-7603
78-6000	06-7501	01-9740	74-7911	07-9830	69-5010	74-0030	06-9800	07-1250	02-7908
73-8670	03-9990	78-5400	79-2701	74-7564	01-9601	79-1923	74-7924	04-9209	04-4440
01-1020	07-9000	07-9260	04-9213	01-0153	06-6000	74-8200	74-7588	05-9500	07-0381

79-1937	79-1967	02-5400	76-5995	05-4540	74-7989	02-7130	05-5040	74-9344	79-1913
74-7595	07-1960	74-7941	74-7943	76-6120	74-7505	03-9940	78-5185	02-3150	01-4562
02-0465	74-7577	79-1978	02-6470	74-7580	74-9361	02-3110	04-2430	74-7518	75-8300
76-1000	04-2440	74-7963	03-6300	06-0300	74-7926	78-5100	01-0350	01-9356	06-0921
69-0106	01-4574	02-0400	01-1060	02-7903	04-8600	07-2490	01-3020	06-6660	02-6000
06-1580	04-9300	01-2930	06-6530	04-4735	03-5850	74-7597	03-9995	74-7949	74-2153
74-7569	02-2000	05-8990	01-0351	06-7900	05-4700	74-7512	07-9250	74-7600	03-9930
78-2610	04-1060	01-9353	74-9341	73-3490	76-5010	03-5060	07-9622	79-1928	02-7926
01-9331	05-1200	02-1329	74-7575	07-9610	04-0890	03-0840	77-5505	04-9600	71-1490
74-7961	74-2160	01-9382	02-0120	79-1900	05-6340	73-8000	03-9970	78-0050	02-1321
75-5250	07-4350	03-2897	02-0230	74-7912	07-9831	02-6700	77-8364	04-1705	78-5090
02-7922	04-9628	78-6480	74-7932	71-1330	05-1640	01-0501	05-4660	74-8011	07-8325
74-7524	07-9605	04-5490	03-0565	06-9450	04-0950	74-7956	02-3120	74-7545	07-9821
78-4000	02-3030	03-0570	01-1030	01-9366	01-9720	07-9626	07-9799	74-7930	04-0898
04-0901	74-7544	05-0023	02-4750	07-6462	77-1431	74-7522	07-1260	79-1938	74-7988
01-4577	07-0060	04-9700	07-4820	74-7552	05-1650	01-9386	03-9987	02-0880	74-9345
79-1910	02-2600	04-1671	78-6100	74-7537	02-7951	02-8390	01-0550	01-1081	07-7110
74-7506	02-8610	06-6150	79-0200	07-8770	79-1904	01-9010	02-7931	01-4561	77-4380
03-7160	75-7975	04-4441	03-4100	74-7592	04-7001	74-0010	06-1060	74-7944	79-2600
03-5285	06-4620	04-0888	73-3480	04-2450	74-7554	06-5382	04-9070	05-0450	01-9345
74-7574	01-9348	01-9395	07-8315	74-9352	07-6470	05-4510	03-7201	06-9470	79-1933
01-9324	78-8006	75-7530	05-1620	74-7539	74-7585	06-1080	01-4588	77-5060	79-1600
06-5540	02-0510	77-8900	05-6400	79-1925	74-7929	04-4730	01-9370	03-2210	74-7568
01-8701	02-7941	02-4950	05-1590	03-9900	75-0225	73-9340	69-0020	07-9619	73-8835
07-9813	02-7945	02-7929	02-5610	07-5850	74-7964	74-7979	07-9370	03-9920	71-0050
06-6300	01-7000	06-1600	74-7548	79-0116	74-7130	07-9608	02-7520	74-7915	06-7800
07-9604	07-0360	02-7919	76-1280	01-0010	06-5400	02-0480	05-6550	79-1916	06-0550
06-1050	04-1702	01-0500	01-5300	02-1320	77-8367	04-1910	05-0025	74-2154	06-6900
74-7540	05-6180	01-6730	07-0240	06-0730	04-9208	78-9800	07-7810	74-7601	01-8810
07-9900	78-5071	04-2200	04-2300	01-1021	01-9730	07-8270	07-9832	04-0891	05-0170
74-0036	74-0065	74-7521	07-9330	03-9980	07-9820	02-4110	76-1300	07-8300	05-0425
01-9363	01-6106	02-7300	74-7593	01-8290	79-1921	04-9207	06-3090	79-2808	01-0760
78-2740	79-1949	02-4851	06-5730	03-7200	79-1909	07-1261	74-7954	02-7950	77-2863
74-7534	79-3200	03-0010	78-5200	06-4670	74-2180	05-4750	74-6110	04-5720	74-4740
73-1625	76-4500	04-2930	02-8600	04-9201	06-8190	74-7555	06-5530	06-5660	04-4850
05-9502	79-1972	01-9358	06-9570	79-1926	05-1610	77-7820	02-1335	74-7584	79-1942
79-1958	71-0040	05-5240	74-7579	74-5510	79-2803	02-8750	74-5500	07-8310	74-7510
76-3500	01-9340	01-9465	01-4576	07-9616	07-9841	02-7944	76-2520	74-0039	02-1500
03-5521	03-8240	02-7700	78-5030	05-5970	03-9910	04-0320	01-0151	07-9806	02-5500
06-6400	05-4770	04-9204	74-7549	73-3470	01-1600	01-9384	02-0234	07-9612	02-7910
74-0020	79-1973	77-2861	05-4785	74-8095	74-7532	07-9624	07-9800	03-9950	02-7924
71-2000	76-7750	05-0400	07-6466	02-7000	03-8800	05-6700	07-9810	74-8005	05-4530
01-5000	04-9000	74-7934	74-7938	07-3391	76-2500	76-7910	74-7967	74-7526	74-7922
07-6890	02-9800	07-5851	74-7561	74-8001	02-1315	07-0010	74-7910	06-5550	06-1570
73-3010	76-8130	01-9360	07-9628	04-0896	04-1630	04-1725	02-7940	74-7604	29-5941

02-7914	04-4720	03-1660	74-7972	04-2110	74-7543	73-3440	07-6460	03-2500	74-7925
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02-7909	04-9214	04-1710	02-3111	05-0510	02-9905	02-0250	74-7590	79-1922	02-7933
05-2330	03-2760	79-1934	02-8000	74-1300	06-4870	74-7100	02-0955	02-1410	02-7907
78-4200	79-1946	75-8950	04-3940	07-5500	05-0680	05-3050	03-3400	74-7583	06-9550
79-1955	03-3860	05-4550	03-7710	07-0090	72-5211	07-6450	74-7558	77-5400	06-0541
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74-2151	03-2800	03-4700	75-3140	06-3093	74-7550	76-7230	05-3780	01-9322	07-6400
01-4571	03-9470	73-8671	06-2054	79-1981	79-2700	74-9350	06-0010	04-2410	06-4630
73-7960	02-6040	74-7598	74-7946	01-9352	01-9367	76-6500	74-1000	74-2152	02-0270
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02-2650	74-7927	76-7600	07-6465	06-7680	02-1310	02-3890	79-1974	74-7962	79-1901
07-9803	02-2625	02-7925	74-7959	03-3172	01-9377	04-6490	03-9996	04-0316	79-1950
02-7962	77-8365	78-6481	01-3450	76-7920	74-7971	74-5570	04-9627	02-7947	06-4240
73-3005	02-5450	76-4840	01-9334	74-7560	07-9606	79-1914	04-5470	74-7937	04-0899
07-3392	76-1260	74-8006	07-9600	07-9602	04-9625	01-2120	74-7913	74-7968	01-2920
03-7500	77-9000	06-1065	74-7955	77-4390	02-9200	01-9361	01-3150	74-7990	74-6250
05-5020	07-9625	02-7200	75-1865	74-7931	77-3130	77-1430	01-2670	03-1300	79-1903
01-7770	78-0480	02-0620	77-4400	06-2580	02-4100	01-9328	01-0155	74-2170	06-6500
74-7509	03-3590	05-7430	75-7440	06-3092	78-6101	01-0502	01-2660	02-1420	07-0100
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03-9620	75-0711	02-7904	79-1945	05-4520	04-4740	74-7586	74-7591	06-6700	75-6690
74-7559	75-0700	07-0095	76-1420	03-5036	73-6350	02-7400	04-2120	02-5350	74-7571
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06-3400	04-9202	06-3120	02-7946	74-9000	05-7001	04-4780	07-9618	04-8020	07-9814
04-1701	79-1953	74-7553	04-4460	75-2000	71-1300	01-9200	76-6045	74-2159	74-7528
03-8820	05-6370	02-7800	73-8836	78-2750	75-6820	01-5280	03-8840	74-7920	74-7541
75-5850	06-5520	02-7920	04-1400	02-8001	06-7500	02-7918	04-0894	01-9378	07-6892
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79-1919	03-9988	02-7938	74-8007	74-7520	02-7916	74-7952	06-2700	01-9364	74-7566
02-6710	04-0380	74-7523	04-9212	04-1020	02-3460	05-0022	01-4563	05-5990	74-7594
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74-8012	03-5035	02-1640	02-4000	02-4890	03-3310	02-0450	03-1110	06-7180	07-0380
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79-1936	04-9200	05-0100	06-3140	74-9360	76-3740	06-4650	79-1898	77-7850	06-9820
06-1560	74-7940	07-2930	76-6780	05-4760	74-7533	74-7576	75-1870	07-0092	07-1400
02-7927	79-2301	74-0045	01-4573	79-1977	01-9357	74-2700	01-6500	71-0060	02-1330
74-7581	79-1941	75-9730	79-1959	04-3430	03-5020	74-7909	06-0920	74-7570	02-7900
04-9301	02-8101	79-2809							

CAMERON APPRAISAL DISTRICT
2023/2024 REAPPRAISAL PLAN
CATEGORY BREAKDOWN

2023 Reappraisal Plan
 Category Breakdown
 San Benito I.S.D

San Benito I.S.D.		
State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	12,684
B	MULTIFAMILY RESIDENCE	197
C1	VACANT LOTS AND LAND TRACTS	3,043
D1	QUALIFIED OPEN-SPACE LAND	1,402
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	73
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	1,242
F1	COMMERCIAL REAL PROPERTY	778
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	32
J1	WATER SYSTEMS	17
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	5
J5	RAILROAD	1
X	TOTALLY EXEMPT PROPERTY	536
Total		20,010

2023 Reappraisal Plan
 Category Breakdown
 Point Isabel I.S.D

Point Isabel I.S.D.		
State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	11,968
B	MULTIFAMILY RESIDENCE	494
C1	VACANT LOTS AND LAND TRACTS	4,465
D1	QUALIFIED OPEN-SPACE LAND	124
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	3
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	345
F1	COMMERCIAL REAL PROPERTY	801
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	12
J2	GAS DISTRIBUTION SYSTEM	1
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	4
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	2
J5	RAILROAD	2
O	RESIDENTIAL INVENTORY	40
X	TOTALLY EXEMPT PROPERTY	611
Total		18,872

2023 Reappraisal Plan
 Category Breakdown
 Brownsville I.S.D

Brownsville I.S.D.		
State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	13,218
B	MULTIFAMILY RESIDENCE	273
C1	VACANT LOTS AND LAND TRACTS	1,672
D1	QUALIFIED OPEN-SPACE LAND	369
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	16
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	333
F1	COMMERCIAL REAL PROPERTY	485
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	1
J2	GAS DISTRIBUTION SYSTEM	1
O	RESIDENTIAL INVENTORY	42
X	TOTALLY EXEMPT PROPERTY	117
Total		16,527

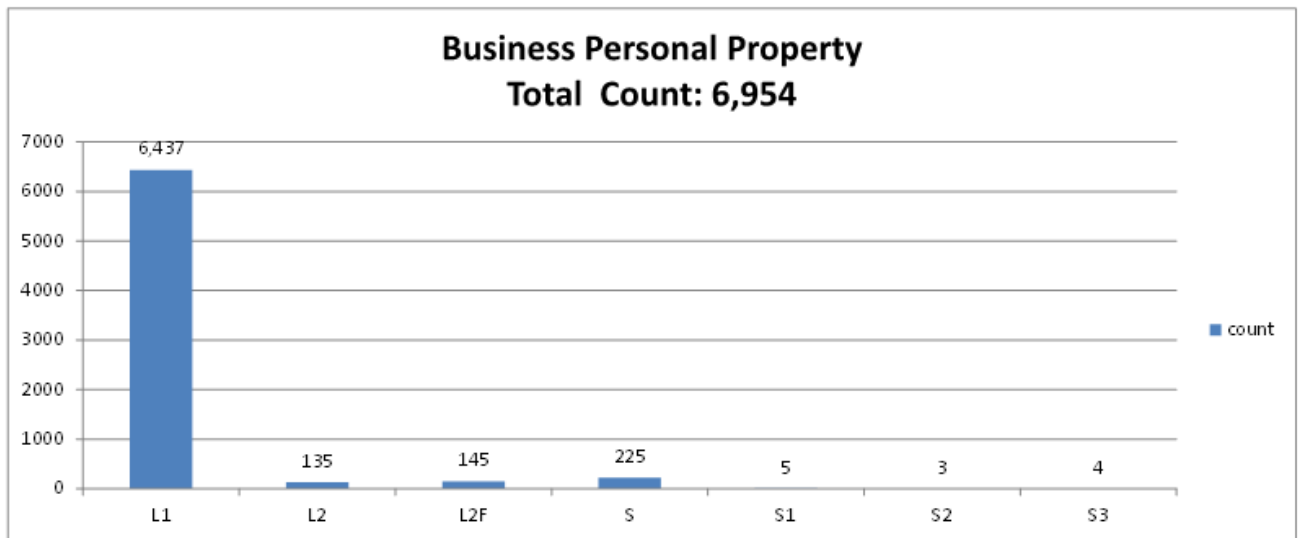
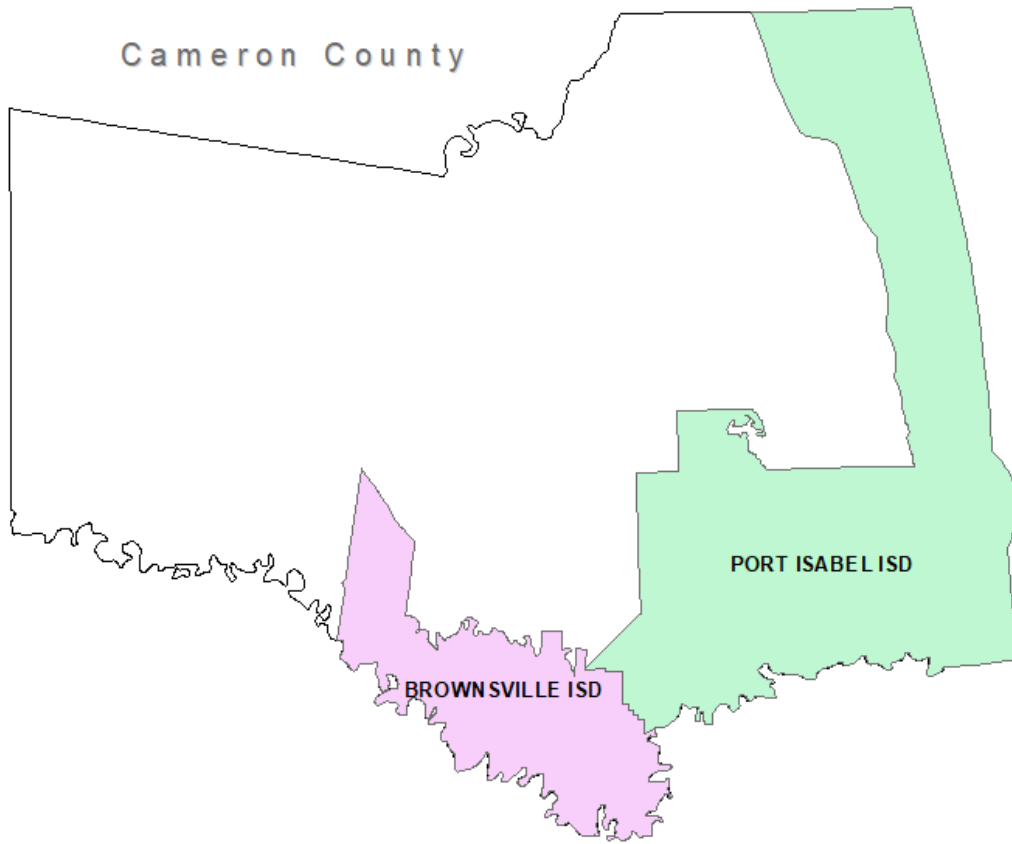
2024 Reappraisal Plan
 Category Breakdown
 Brownsville I.S.D

Brownsville I.S.D.		
State Code	Description	Count
A	SINGLE FAMILY RESIDENCE	35,779
B	MULTIFAMILY RESIDENCE	1,999
C1	VACANT LOTS AND LAND TRACTS	4,711
D1	QUALIFIED OPEN-SPACE LAND	277
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	27
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	703
F1	COMMERCIAL REAL PROPERTY	2,991
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	50
J2	GAS DISTRIBUTION SYSTEM	2
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	4
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	6
J5	RAILROAD	5
O	RESIDENTIAL INVENTORY	2
X	TOTALLY EXEMPT PROPERTY	775
Total		47,331

PERSONAL PROPERTY

Cameron Appraisal District
2023 Reappraisal Plan
Business Personal Property
Brownsville and Point Isabel ISD

**2023 Reappraisal Plan Business Personal Property
Brownsville and Point Isabel ISD**



Cameron Appraisal District – 2023 Reappraisal plan
 Business Personal Property Account listing
Brownsville ISD

213779	213783	213809	213813	213825	213826	213827	213873	213882	213908
213910	213914	213915	213917	213922	213926	213927	213932	213963	213997
213998	214001	214023	214036	214038	214055	214059	214064	214065	214073
214078	214100	214108	214139	214141	214155	214156	214162	214172	214177
214190	214195	214211	214213	214214	214216	214217	214219	214225	214246
214257	214269	214270	214274	214280	214284	214313	214318	214321	214335
214379	214390	214395	214405	214408	214409	214411	214412	214414	214415
214418	214452	214453	214477	214478	214494	214544	214555	214579	214583
214621	214637	214638	214645	214651	214672	214682	214713	214717	214720
214724	214739	214772	214810	214811	214820	214821	214834	214840	214881
214886	214888	214891	214899	214902	214903	214905	214906	214907	214908
214909	214911	214914	214917	214918	214920	214921	214925	214927	214930
214931	214933	214936	214941	214943	214947	214952	214956	214959	214960
214965	214967	214970	214989	215011	215013	215024	215025	215026	215027
215028	215029	215038	215039	215051	215058	215065	215074	215095	215116
215144	215184	215190	215194	215195	215198	215203	215220	215222	215225
215226	215230	215235	215237	215238	215242	215243	215257	215297	215300
215302	215309	215315	215322	215330	215375	215377	215378	215387	215392
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215505	215509	215525	215529	215532	215534	215535	215536	215542	215543
215544	215545	215553	215557	215558	215561	215564	215620	215650	215663
215673	215674	215677	215704	215710	215738	215753	215772	215776	215781
215782	215800	215849	215858	215874	215883	215891	215892	215895	215910
215914	215930	215931	215938	215941	215945	215975	215979	215982	216017
216030	216031	216032	216034	216039	216076	216091	216092	216094	216106
216113	216117	216166	216190	216194	216201	216205	216216	216246	216262
216284	216292	216294	216307	216311	216313	216318	216319	216320	216326
216350	216376	216385	216390	216414	216416	216448	216483	216505	216506
216507	216524	216525	216546	216561	216564	216565	216570	216584	216586
216600	216601	216614	216642	216648	216653	216657	216661	216671	216680
216682	216686	216689	216708	216718	216719	216727	216733	216734	216737
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218150	218166	218168	218169	218174	218190	218221	218223	218227	218248
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355212	355296	355298	355303	355305	355309	355323	355378	355379	355384
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355784	355858	355875	355877	355878	355880	355891	355895	355912	355913
355932	355947	355966	355992	356029	356059	356138	356159	356186	356193
356221	356222	356234	356249	356253	356254	356259	356262	356263	356303
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435754	435755	435756	435757	435758	435759	435760	435761	435762	435763
435764	435765	435766	435767	435768	435769	435770	435771	435772	435773
435774	435775	435776	435777	435778	435779	435780	435781	435782	435783
435972	435973	435974	435975	435976	435977	435978	435979	435980	435981
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437699	437703	437717	437721	437722	437731	437734	437740	437745	437747
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438227	438273	438278	438290	438328	438333	438371	438373	438374	438453
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Cameron Appraisal District – 2023 Reappraisal plan
 Business Personal Property Account listing
 Point Isabel ISD

213887	213979	214016	214160	214182	214218	214486	214550	214605	214606
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396245	396246	396249	396494	397358	397627	398765	399265	399356	399633
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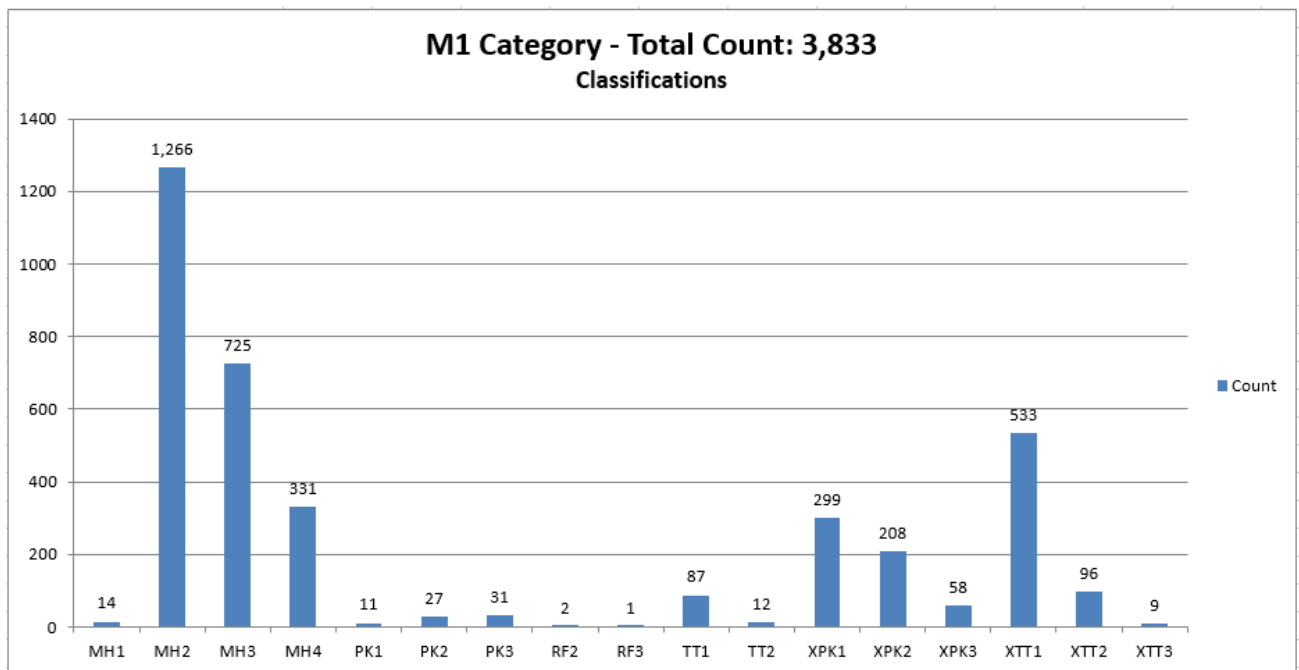
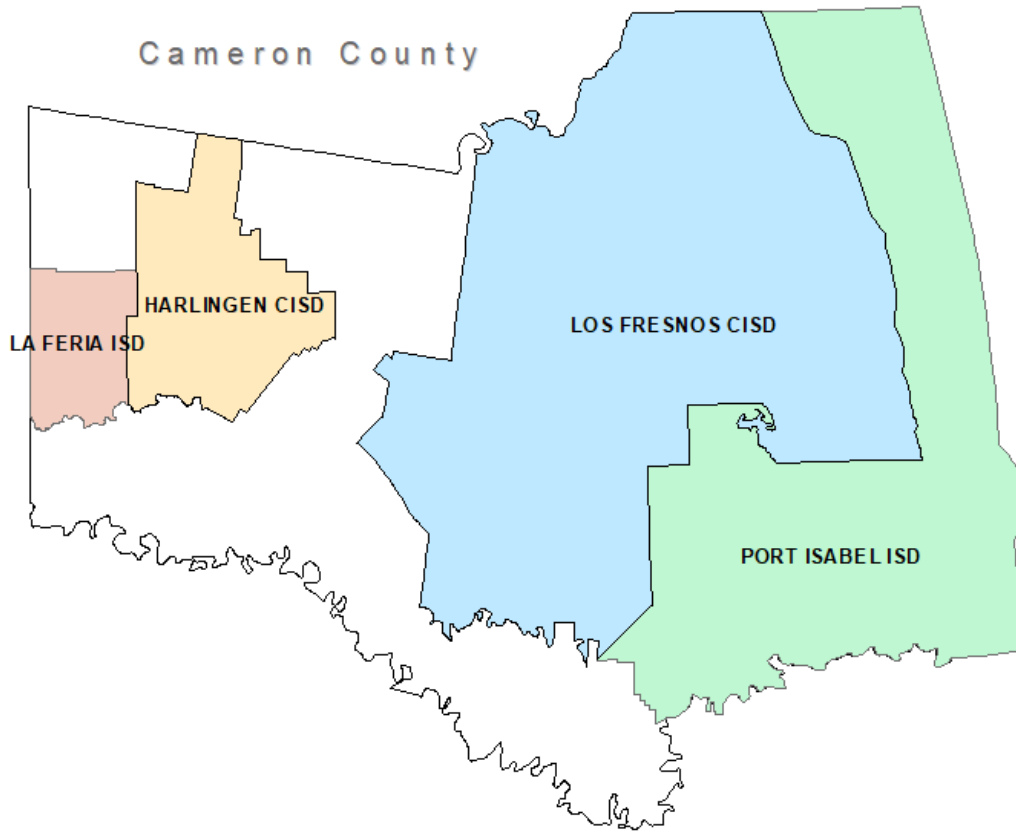
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407186	407203	407207	407212	407233	407234	407238	407264	407266	407795
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413947	413966	413982	413990	414004	414005	414008	414009	414014	414017
414019	414025	414027	414029	414031	414035	414047	414049	414054	414057
414066	414072	414078	414090	414105	414109	414114	414153	414164	414202
414222	414224	414238	414310	414313	414317	414319	414937	414938	415103
415152	415209	415304	415312	415314	415316	415337	415338	415339	415340
415341	415528	415809	419791	419812	419838	419840	419843	419868	419873
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423656	423659	423667	423672	423711	423719	423720	423723	423724	423725
423735	423736	423737	423739	423753	423755	423757	423758	423783	423786
423791	423792	423793	423794	423795	423796	423799	423801	423802	423805
423809	423816	423818	423850	423851	423852	423854	423855	423917	423923
423941	423943	423948	423953	424295	424463	424465	424466	424467	424472
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426940	427155	427176	427387	427391	427394	427434	427512	429456	430033
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430529	430530	430532	430533	430534	430535	430536	430537	430540	430541
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432181	432202	432342	432405	432406	432498	432525	432762	434290	434524
434610	434765	434766	434768	434769	434770	434771	434772	434774	434775
434776	434777	434778	434782	434787	434790	434792	434794	434795	434796
434798	434799	434808	434810	434815	434817	434822	434958	434967	434968
434969	434974	434975	434976	434982	434983	435024	435042	435043	435044
435075	435076	435077	435082	435112	435113	435114	435115	435116	435118
435120	435123	436137	436170	436171	436175	436176	436177	436180	436181

436241	436300	436301	436428	436765	436896	436930	436951	436952	437001
437362	437402	437455	437457	437458	437650	437653	437664	437669	437680
438013	438122	438234	438334	438493	438536	438971	438999	439009	439195
439204	439207	439209	439607	439628	439701	439707	439717		

Cameron Appraisal District
2023 Reappraisal Plan
M1 Category
Harlingen, La Feria, Los Fresnos, Point Isabel ISD

Cameron Appraisal District - 2023 Reappraisal Plan

M1 Category Harlingen, La Feria, Los Fresnos and Point Isabel ISD



2023 Reappraisal Plan
 Mobile home parks - M1 category
 Harlingen, La Feria, Los Fresnos and Point Isabel ISD

Park Code	Description	Count
MH1017	BREEZEWOOD COVE PARK - LA FERIA	4
MH2010	ALL VALLEY MHP - LA FERIA	8
MH2015	CITRUS TRAILER PARK - LA FERIA	5
MH2025	ALL SEASONS RV PARK - LA FERIA	14
MH2030	TEX-MEX RV & MOBILE PARK	30
MH2035	LA FERIA MH PARK - LA FERIA	74
MH2040	KENWOOD RV PARK - LA FERIA	74
MH2043	LA FERIA MOTEL & RV - LA FERIA	10
MH2045	LA FERIA RV PARK - LA FERIA	14
MH2060	PLEASANT ACRES MHP - LA FERIA	20
MH2075	V.I.P. MHP - LA FERIA	67
MH2080	YELLOW ROSE MHP - LA FERIA	58
MH3010	BIG SKY MHP - HARLINGEN	3
MH3020	CIRCLE 8 MHP - HARLINGEN	8
MH3030	CAREFREE VALLEY RST - HARLINGEN	143
MH3035	COUNTRY ROSE MHP - HARLINGEN	28
MH3040	DIXIELAND MANOR MHP - HARLINGEN	98
MH3045	EAST GATE MHP - HARLINGEN	214
MH3050	EL SUR TRAILER PARK - HARLINGEN	6
MH3055	EMERALD GROVE TR PK - HARLINGEN	129
MH3060	FAIR PARK MHP - HARLINGEN	48
MH3062	FIG TREE RV RESORT - HARLINGEN	73
MH3070	LAKEWOOD RV PARK - HARLINGEN	104
MH3075	LA MIRADA MHP - HARLINGEN	76
MH3080	LAZY R MHP - HARLINGEN	84
MH3087	OASIS MHP - PRIMERA HARLINGEN	147
MH3090	PALM GARDENS MHP - HARLINGEN	151
MH3100	PARADISE PARK - HARLINGEN	267
MH3105	PARK PLACE MHP - HARLINGEN	244
MH3110	POSADA DEL SOL MHP - HARLINGEN	81
MH3121	SUN VALLEY RV PARK - HARLINGEN	11
MH3122	SUNCHASERS MHP - HARLINGEN	16
MH3130	ROSE GARDEN MHP - HARLINGEN	49
MH3135	77 TRAILER PARK - HARLINGEN	5
MH3140	SOUTHERN BREEZE MHP - HARLINGEN	230
MH3145	STARLITE MOBILE HOME ESTATES	11
MH3150	STUART PLACE RV - HARLINGEN	23
MH3155	SUNDANCE RV PARK - HARLINGEN	16
MH3160	SUNNYSIDE MHP - HARLINGEN	3
MH3165	SUNSHINE RV RESORT - HARLINGEN	363
MH3170	TROPIC WINDS MHP&RV - HARLINGEN	190
MH3175	VILLAGE WEST MHP - HARLINGEN	14
MH3180	WHEELING MHP - HARLINGEN	53
MH3190	WINDMILL MHP - HARLINGEN	4
MH4010	ARROYO CITY RV&MHP - ARROYO CITY	2
MH4020	CHANNELVIEW RV MHP - ARROYO CITY	1
MH4025	CIRCLE L HIDEOUT RV - ARROYO CITY	18
MH4030	DIVING DOLPHINS RV - ARROYO CITY	33
MH4035	SIERRA RV PARK - LOS FRESNOS	13
MH4045	PALMDALE RV RESORT - LOS FRESNOS	61
MH4050	DELLAS RV PARK - LOS FRESNOS	11
MH4055	SEAGULL MHP - BROWNSVILLE	31
MH4060	SEAWAY VILLAGE - ARROYO CITY	42
MH4075	TIP O TEX TR PK - OLMITO	1
MH5005	B & A RV PARK - PORT ISABEL	6
MH5007	BAYSIDE COURTS - PORT ISABEL	13
MH5020	DEL MAR MHP - PORT ISABEL	13
MH5041	LAZY DAY'S TRL PRK - PORT ISABEL	14
MH5042	LAGUNA SECA PARK - PORT ISABEL	17
MH5043	OCEAN RAY EST MHP - PORT ISABEL	4
MH5045	PT ISABEL PARK CNTR - PORT ISABEL	141
MH5050	SANDPIPER MHP - PORT ISABEL	43
MH5055	SEA GARDENS MHP - LAGUNA HEIGHTS	27
MH5060	TARPON INN MHP - PORT ISABEL	6
MH5065	PORT ISABEL MARINA & RV - PORT ISABEL	26
MH5080	WATKINS COURT - PORT ISABEL	3
MH6010	HUMMINGBIRD COVE RV - RIO HONDO	37
Total		3833

Cameron Appraisal District - 2023 Reappraisal plan
M1 Category Account Listing
Harlingen ISD

10158	10363	10385	11010	11061	11214	11243	11492	11618	11710
11830	12105	16366	16367	16444	16446	16447	16448	16450	16451
16452	16829	16914	16944	17257	18078	18103	18178	18202	18209
18214	18222	18348	18354	18378	18382	18417	18460	18475	18481
18505	18507	18518	18595	18606	18616	18641	18648	18656	18674
18676	18690	18692	18724	18729	18819	18839	18908	18913	18924
18947	18962	18984	18987	18990	19027	19039	19094	19160	19176
19193	19197	19208	19211	19221	19263	19288	19296	19299	19304
19319	19356	19374	19393	19534	19557	19649	19684	19712	19769
19776	19793	19813	19840	19842	19900	19931	19968	19981	19997
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20184	20203	20250	20255	20266	20269	20279	20301	20314	20317
20320	20329	20338	20339	20346	20359	20361	20368	20370	20377
20384	20416	20419	20445	20460	20463	20485	20486	20491	20496
20502	20509	20523	20546	20547	20556	20568	20570	20595	20628
20735	20745	20833	20837	20873	20892	20941	20954	21016	21069
21094	21099	21146	21161	21165	21170	21204	21213	21219	21246
21256	21257	21336	21372	21455	21457	21466	21485	21496	21553
21556	21557	21559	21565	21593	21598	21601	21605	21607	21612
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437918	437919	437920	437925	437926	437928	437929	437930	437931	437933
437934	437935	437936	437937	437938	437939	437941	437942	437943	437944
437945	437947	438039	438059	438089	438118	438120	438213	438354	438432
438438	438441	438442	438443	438445	439467	439653	439657	439675	439676
439677	439679	439680	439682	439709	439711	439723	439729	439731	439890
439893	439894	439895	439897	439900	439903	439904	439948	439949	439950
439952	439953	439957	439963	439964	439965	439966	439967	439969	439970
439971	439973	439975	439976	439977	439995	439996	439997	439998	439999
440000	440001								

Cameron Appraisal District - 2023 Reappraisal plan
M1 Category Account Listing
La Feria ISD

17163	17251	17333	17381	17417	17441	17451	17508	17544	17549
17794	17883	17884	17921	17928	17955	17980	18007	233559	233626
234408	234412	234972	234977	235647	235651	246241	246246	246504	246670
246690	251092	357675	357696	357702	364582	364641	364700	365001	369908
370327	370330	374576	374579	374589	374592	374625	374958	375652	375666
375671	375680	375684	380919	380921	380925	380940	380965	380968	381031
381037	381039	381041	381042	381043	381308	381481	381717	381761	381762
381764	386179	386896	387155	387381	387382	393231	393233	393239	393241
393246	393255	393259	393329	393333	393348	393357	393363	393370	398262
398287	398294	398314	398333	398338	398351	398353	398399	398401	403292
403295	403298	403310	403312	403313	403314	403315	403316	403319	403325
403333	403347	403353	403356	403357	403359	403361	403364	403366	403367
403370	403372	403376	403380	403385	403386	403404	403406	403407	403409
403410	403411	403412	403415	403417	409172	409179	409327	409328	409339
409348	409360	409367	412961	412962	412964	412965	412969	412973	413005
413464	413487	414659	414662	414664	414665	414674	414677	414984	415001
415049	415053	415059	415091	415099	415100	415127	415153	415194	415510
417413	417439	418943	418968	418973	418975	418976	419702	419711	419717
420276	420443	420444	420445	420450	420451	420452	420635	420703	420717
420723	420744	420747	420751	421959	422588	423475	423588	424061	424394
424479	424919	424996	424999	425040	425083	425085	425087	425093	425094
425097	425115	425117	425120	425122	425128	425131	425132	425133	425134
425137	425139	425156	425157	425186	425264	425280	425287	425335	425477
425480	425482	425484	425487	425489	425490	425491	425492	425493	425495
425538	425547	425549	425551	425552	425555	425559	425561	425645	425660
425766	426112	426113	426772	426809	426816	426934	426935	429262	429548
429641	429655	430115	430621	430787	431029	431157	431280	431290	431299
431306	431315	431318	431325	431330	431332	431336	431620	431622	431623
431625	432317	432512	434500	434503	434791	434962	435413	435414	435415
435417	435418	435420	435503	435714	436196	436217	436238	436289	436333
436691	436769	436779	436794	436795	436796	436798	436799	436803	436804
436807	436808	436809	436810	436811	436812	436813	436814	436815	436817
436819	436820	436821	436823	436824	436826	436827	436828	436829	436830
436832	436833	436835	436836	436837	436838	436841	436851	436852	436853
436855	436856	436858	436859	436861	436862	436863	436864	436865	436866
436868	436869	436870	436871	436873	436874	436875	436876	436877	436879
436880	436881	436883	436884	436885	436886	437113	437409	437487	437545
437846	437979	438002	439598	439988	439989	439990	439991		

Cameron Appraisal District - 2023 Reappraisal plan
M1 Category Account Listing
Los Fresnos ISD

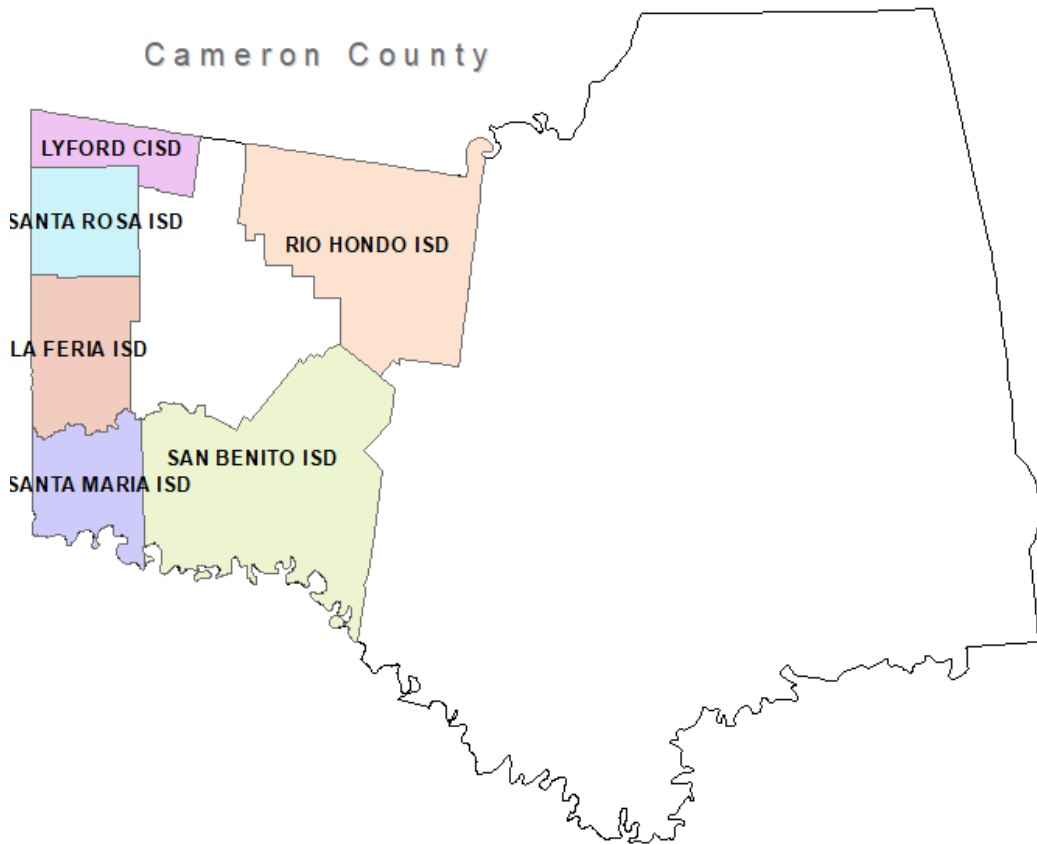
22749	22757	22856	22912	22916	22941	22944	22945	22952	22957
23053	23058	23068	23132	235446	236487	236780	236895	238949	251127
251177	357554	357644	359477	364569	364868	369741	369788	369791	369795
370868	370869	370871	370875	375144	375149	375189	375190	375620	375624
376654	381009	381021	381699	381800	381801	381804	386967	386973	387013
387017	387019	387020	387066	387070	387072	387076	387077	387245	392761
392772	392781	392803	392943	392944	392947	393132	393148	393151	393190
393200	398185	398474	398519	398521	398595	398608	402530	403448	403450
403454	403456	403460	403463	403464	403473	403481	403485	403487	403496
403499	403504	403505	403506	403517	403527	403534	403535	403540	403544
403545	403587	408936	408938	409011	409015	409471	409474	409475	412999
413479	413817	413819	413823	413824	413838	414232	414234	414814	414820
414825	414830	414833	414836	414839	414843	414846	415073	415076	415078
415080	415082	417472	417483	417485	417514	418808	418983	418986	418988
419187	419330	419342	419343	419347	419542	419645	419749	419924	419928
421156	421163	424937	424944	424947	424948	424949	424951	424952	424954
424955	424956	424957	424958	424959	424961	424963	424964	424968	424975
424977	424980	424982	424983	424985	424986	424987	425089	425090	425091
425159	425162	425164	425165	425190	425212	425218	425235	425236	425237
425247	425271	425278	425295	425298	425300	425304	425318	425319	426199
428094	428393	429529	429592	429597	429622	430966	431023	431024	431169
431174	431286	431296	431343	431347	431360	431385	431391	431629	431658
432513	434430	434501	435622	435945	436002	436005	436007	436008	436102
436103	436104	436124	436125	436126	436127	436128	436129	436139	436485
436711	436917	436922	436925	437490	437648	437696	437697	437729	437754

Cameron Appraisal District - 2023 Reappraisal plan
M1 Category Account Listing
Point Isabel ISD

11138	16397	16474	17012	18045	23162	23163	23168	23170	23177
23188	23324	23332	23336	23368	23370	23390	23394	23397	23415
23418	23493	23495	23511	23530	23531	23533	23563	23568	23624
23638	23661	23663	23670	23672	23692	23694	23708	236191	236197
236214	236224	236227	236229	236233	236885	236901	236902	236906	236954
236955	246591	246607	246635	246715	357565	357569	357620	357737	357857
357862	357887	364562	364575	364576	364721	365446	369713	369725	369749
369750	369752	369762	369765	369768	369918	375011	375029	375032	375039
375040	375051	375052	375054	375060	375066	375071	375266	375398	375399
381011	381085	381229	381278	381281	381339	381453	381460	381479	381561
381626	381634	381638	387341	387563	387577	387630	387632	387642	387655
387665	387675	387678	387685	387717	387718	392326	392853	392880	392882
392917	392928	392930	392935	393136	393139	393155	393158	397369	398356
398368	398377	398391	398420	398425	398536	398594	400446	400675	403486
403495	403513	403538	403546	403547	403548	403554	403563	403565	403574
403584	403604	403609	403614	403616	403619	403629	403633	403668	403675
403690	403696	403700	404227	408856	408864	408870	408873	408878	408879
408880	408881	408882	408885	408886	408887	408889	408891	408896	409377
409491	409495	412285	413448	414106	414123	414418	414452	414456	414460
414461	414969	414973	414977	414986	415034	415933	417477	417501	417505
417648	417824	417825	417828	418772	418779	419619	420847	420851	420852
420867	422362	423070	423294	423562	424144	424199	424267	425048	425049
425050	425052	425173	425176	425177	425180	425191	425192	425193	425196
425197	425198	425199	425200	425202	425282	425320	425321	425322	425324
425325	425326	425327	425328	425329	425330	425331	425332	425333	425367
425370	425507	425508	425509	425511	425514	425519	425528	425529	425531
425532	425543	425546	425548	425556	425557	425558	425894	425896	426363
426788	426790	429110	429545	430806	430842	431260	431266	431272	431438
431451	431454	431457	431462	431466	431468	431470	431471	431472	431475
431864	432134	434167	436032	436294	436405	436406	436407	436408	436409
436410	436411	436412	436414	436415	436416	436417	436418	436420	436730
437491	438079	439992							

Cameron Appraisal District
2024 Reappraisal Plan
Business Personal Property
La Feria, Lyford, Rio Hondo, San Benito,
Santa Maria, and Santa Rosa ISD

**2024 Reappraisal Plan
Business Personal Property
La Feria, Lyford, Rio Hondo, San Benito, Santa Maria and Santa Rosa
ISD**



2024 REAPPRAISAL PLAN
 BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
La Feria ISD

213799	213820	214051	214052	214180	214413	214636	214890	215233	215259
215469	215540	216077	216200	216309	216338	216771	216893	217146	217586
217799	217970	218239	218729	218730	218737	218760	218844	219077	219330
219331	219537	219681	219855	219997	220110	220239	220287	220337	220611
221290	221403	221696	221734	221940	222273	222369	222403	222925	223019
223207	223220	223324	223346	231849	231854	234237	236742	238917	244427
244429	244438	244439	244720	244734	354461	354482	354496	354665	355901
358398	361497	361938	361975	362102	362107	362145	369228	369230	369235
371041	371338	371471	372021	372796	372883	373015	373290	373309	373338
373341	373390	379513	380040	380196	384758	385256	385515	385743	385870
386358	386386	386408	386441	386491	391041	391042	391043	391044	391571
391588	391726	391961	393498	393581	393613	394742	394765	394772	394785
394799	394877	394878	394879	394881	394886	394890	394891	394893	396101
398983	399255	400765	400799	400806	400815	400821	400869	400870	400948
400950	401008	401017	401018	401019	401025	401703	401710	405297	406797
408278	408281	408282	408286	408292	408294	408299	408302	408319	408320
408322	408324	408325	408335	408363	408385	408592	409585	409620	409622
409631	409632	410853	410856	410862	410866	410868	410874	410875	410896
410897	410898	410900	410916	410917	411559	413736	415299	415301	415529
415958	417272	419632	419638	419644	419730	419733	419744	419759	419763
419766	419767	419769	419770	419773	419784	419793	419794	419813	419854
420212	420213	420214	420542	420901	420917	421253	421344	421444	421474
421478	421526	421591	421602	421603	421665	421820	421859	421915	422022
422079	422122	422481	422509	424412	424414	424418	424423	424424	424426
424427	424442	424443	424444	424447	424471	424475	424477	424530	424531
424532	424534	424625	424627	424630	424631	424633	424634	424635	424637
424797	424802	424806	425504	425525	425651	425685	426572	426685	426861
426965	427343	427386	429019	429021	429022	429023	429024	429026	429027
429028	429030	429031	429034	429035	429036	429143	430037	430162	431001
431009	431011	431661	431780	431868	431869	431874	431974	431996	432029
432173	432184	432351	432769	433758	434596	434597	434598	434703	434711
434713	434714	434716	434729	434852	434854	434855	434856	434865	434867
434871	434873	434970	434977	434978	434979	435457	435576	436251	436254
436263	436272	436702	436725	436728	436773	436774	436944	437140	437145
437153	437301	437504	437516	437557	438015	438054	438520	439183	439217
439696	439987								

2024 REAPPRAISAL PLAN
BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
LYFORD ISD

432644

2024 REAPPRAISAL PLAN
BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
RIO HONDO ISD

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	236743	245283	245284	245291	245292
245334	353868	354434	354448	354449	362992	369208	369231	374505	374519
379729	382593	387049	387782	390549	391050	391052	391053	391054	391067
391069	391070	391564	391566	394961	400519	400535	400569	400691	400694
400802	401683	407353	407355	407366	407714	407715	408752	409961	410840
410844	410846	410847	413234	414340	415334	419756	419792	420547	420868
421224	421287	421311	421339	421449	421499	421660	421760	421830	421861
422032	422072	424838	424858	424859	424880	425303	426504	426507	426705
426894	427167	429039	429041	429054	431928	432325	432347	432571	432572
434522	435014	435015	435016	435017	435018	436690	436692	437946	438016
438022	438104	438110	438238	438539					

2024 REAPPRAISAL PLAN
 BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
SAN BENITO ISD

213792	213795	213807	213833	213913	213949	214037	214266	214397	214406
214454	214488	214493	214569	214570	214675	214683	214732	214766	214767
214827	214829	214830	214979	214983	215079	215118	215123	215258	215348
215362	215366	215376	215388	215398	215400	215452	215537	215569	215612
215690	215749	215854	215870	215871	215876	215944	215962	216083	216150
216170	216180	216198	216308	216322	216327	216337	216399	216405	216477
216484	216489	216539	216554	216572	216736	216782	216924	216925	216976
217033	217066	217157	217516	217537	217540	217605	217672	217727	217895
217932	218187	218240	218269	218375	218376	218401	218408	218566	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	220866	220894	220919	221015	221058	221067	221136	221139
221204	221216	221244	221333	221338	221357	221358	221361	221363	221365
221368	221379	221409	221479	221568	221607	221660	221689	221701	221702
221726	221805	221840	221883	221926	221944	221980	221996	222002	222013
222023	222105	222124	222269	222389	222409	222460	222461	222472	222557
222640	222673	222725	222802	222934	222944	222990	223002	223023	223043
223060	223073	223122	223127	223169	223215	223318	223321	223322	223323
223343	223345	223457	231327	231340	231964	232066	232071	232209	236818
236828	242369	242373	242374	242375	242395	243208	243213	243374	243380
243387	243397	243800	244641	245229	248696	248902	353628	353631	353671
353801	353964	353969	353971	353972	354458	354749	354839	355177	355268
355424	356132	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
367964	369229	371196	371417	372918	372942	372952	373319	373399	373403
373433	373440	373445	373450	373453	373457	373462	373497	373505	373584
373815	373915	373952	373957	374135	374174	374311	374483	376038	376839
377467	378979	379505	379506	379511	379521	379522	379532	379534	379538
379552	379565	379618	379676	379695	379722	379756	379757	379870	380181
380187	380948	382048	382123	382651	384238	384402	384451	384464	384493
384508	384510	384562	384564	384567	384629	384864	384895	385464	385534
385535	385539	385540	385866	386361	386464	386489	386923	387462	387736
387737	387903	389096	389233	389492	389707	389921	389925	389926	390069
390071	390184	390203	390247	390255	390261	390264	390268	390276	390310
390322	390325	390326	390327	390330	390331	390366	390372	390376	391593
391644	391650	391735	391741	391742	391745	391746	391747	392168	393746
394415	394458	394466	394471	394486	394495	394496	394507	394511	394513
394519	394520	394525	394529	394530	394735	394738	395580	396055	396203
396204	396807	398741	399047	400512	400513	400548	400563	400564	400566
400571	400602	400603	400605	400612	400613	400615	400619	400621	400624

400728	400734	400735	400736	400744	400745	400746	400751	400752	400779
400792	400795	400798	400843	400844	400846	401556	401557	401709	403056
403059	405036	406248	407381	407541	407544	407546	407547	407551	407553
407554	407559	407613	407660	407664	407677	407722	407723	407733	407744
407745	407747	407749	407751	407754	407755	407766	407770	407773	407779
407890	408102	408162	409502	409565	409769	409915	410170	410631	410633
410681	410697	410712	410718	410719	410721	410726	410732	410733	410736
410738	410781	410785	410791	410795	410803	410805	410806	410808	410809
410810	410812	410814	410823	410824	410825	410833	410837	410870	411538
413180	413233	413294	414141	414142	414150	414381	414383	414384	414385
414390	414396	414400	414945	415317	415319	415322	415324	415325	415328
415330	415332	415346	415515	419438	419440	419441	419442	419445	419461
419464	419467	419468	419484	419489	419492	419493	419494	419495	419501
419502	419503	419508	419513	419519	419520	419524	419526	419534	419537
419543	419546	419570	419574	419577	419578	419581	419583	419584	419585
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428878	428882	428884	428892	428893	428894	428902	428908	428916	428918
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434801	434803	434813	434816	434823	434827	434829	434830	434832	434834
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437199	437210	437235	437297	437304	437305	437310	437314	437360	437377
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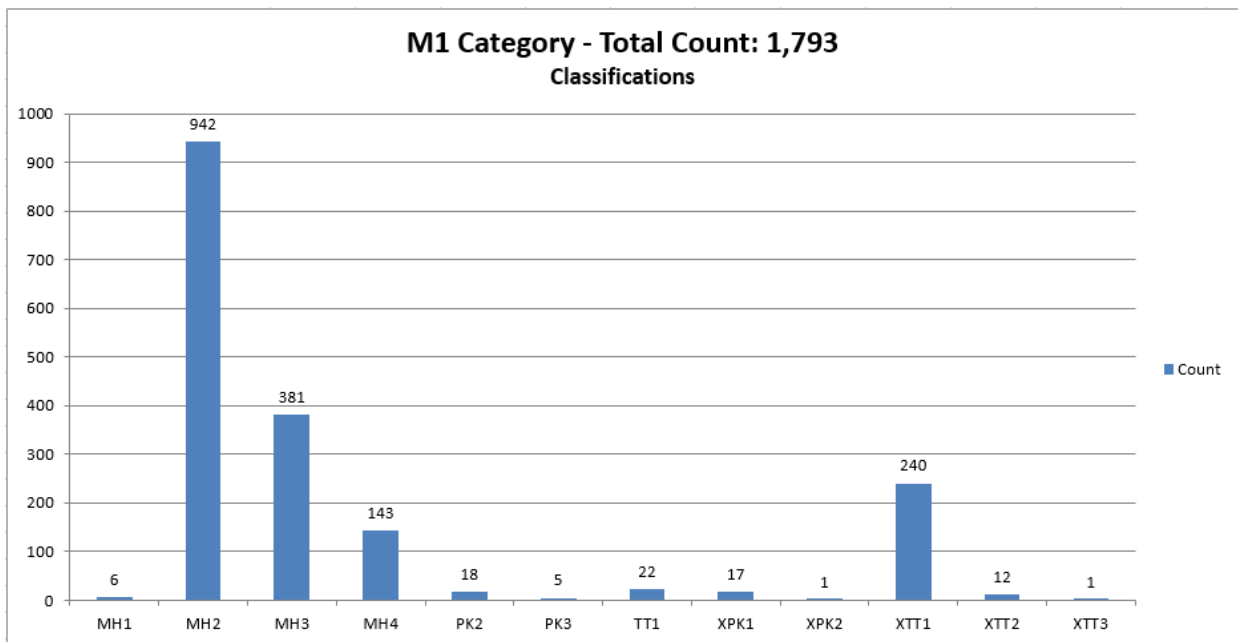
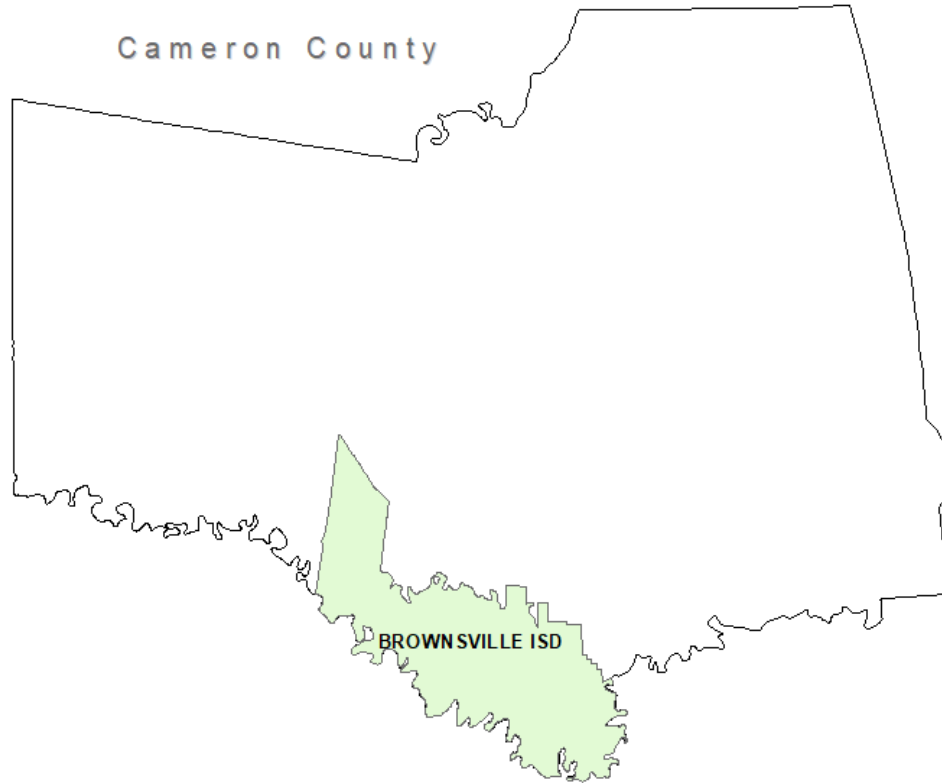
2024 REAPPRAISAL PLAN
BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
SANTA MARIA ISD

218400	386479	400860	409623	419754	419760	419761	419765	421825	424644
426834	426842	426886	429145	431915	432070	434990	438544		

2024 REAPPRAISAL PLAN
BUSINESS PERSONAL PROPERTY - PROPERTY LISTING
SANTA ROSA ISD

215866	223344	231701	232855	232921	244852	244855	385252	385255	390983
391728	391729	399268	400809	408371	410885	415318	420351	420430	420432
421151	421229	421434	424517	426571	426670	426690	426691	426818	426840
426848	426857	426878	426879	426880	426889	429037	432389	432413	432606
434980	434981	437837	438263						

2024 Reappraisal Plan
M1 Category
Brownsville ISD



2024 REAPPRAISAL PLAN
MOBILE HOME PARKS
Brownsville ISD

Park Code	Description	Count
MH1005	AUTUMN ACRES MHP - BROWNSVILLE	94
MH1007	AUSTIN MHP - BROWNSVILLE	11
MH1015	BREEZE LAKE CAMPGRO - BROWNSVILLE	75
MH1020	BROWNSVILLE TR CTS - BROWNSVILLE	47
MH1025	CACTUS CART TR PK - BROWNSVILLE	17
MH1027	MARIEL APT TRL PARK - BROWNSVILLE	14
MH1030	CITRUS GARDEN MHP - BROWNSVILLE	58
MH1045	FOUR SEASONS MHP - BROWNSVILLE	125
MH1050	GORDON'S RV PARK - BROWNSVILLE	19
MH1055	GULF BREEZE MHP - BROWNSVILLE	101
MH1060	GULF TRAILER PARK - BROWNSVILLE	40
MH1065	TEJAS MHP - BROWNSVILLE	122
MH1070	HONEYDALE MHP - BROWNSVILLE	105
MH1080	LEWIS MHP - BROWNSVILLE	15
MH1100	PALM RESACA MHP - BROWNSVILLE	197
MH1105	PALO BLANCO MHP - BROWNSVILLE	40
MH1120	SUNSET PALMS RV&MHP - BROWNSVILLE	54
MH1135	EPI RAMIREZ MHP - BROWNSVILLE	37
MH1140	RIO MHP - BROWNSVILLE	73
MH1145	ROD & REEL MHP - BROWNSVILLE	15
MH1150	ROYAL POINCIANA MHP - BROWNSVILLE	131
MH1155	SABAL PALMS MHP - BROWNSVILLE	43
MH1165	SIESTA MHP - BROWNSVILLE	79
MH1167	STAGECOACH MHP - BROWNSVILLE	5
MH1170	STAR DUST MHP - BROWNSVILLE	28
MH1175	TRAILER VILLAGE - BROWNSVILLE	114
MH1185	WHISPERING PALMS - BROWNSVILLE	27
MH1190	BLANCO MHP - BROWNSVILLE	106
MH3175	VILLAGE WEST MHP - HARLINGEN	1
Total		1793

2024 REAPPRAISAL PLAN
M1 CATEGORY ACCOUNT LISTING
BROWNSVILLE ISD

10229	10365	10479	10640	10813	10891	10948	10967	11115	11124
11206	11220	11229	11609	11949	12057	12059	12086	12093	12095
12099	12161	12169	12191	12214	12218	12225	12231	12241	12274
12354	12355	12393	12396	12404	12455	12467	12474	12555	12571
12613	12626	12640	12744	12755	12760	12769	12771	12782	12807
12815	12827	12834	12876	12913	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
13532	13537	13544	13927	13929	13946	13948	13967	13973	13986
13994	14023	14024	14025	14036	14061	14071	14089	14114	14126
14129	14132	14199	14202	14205	14214	14216	14220	14229	14235
14305	14316	14350	14351	14504	14510	14515	14533	14541	14579
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	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	16902
17122	17132	18034	235093	235241	235262	235263	235317	235319	235323
235326	235381	235399	235514	235524	235542	235553	235638	235714	235727
235744	235776	235781	235814	236149	236150	236151	236170	236332	236393
236394	236395	236402	236406	236409	236412	236573	236847	246295	246307
246314	246335	246341	246379	246397	246399	246538	246582	246651	356479
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356682	356699	356701	356708	356725	356729	356730	356757	356766	356769
356862	356875	356882	356896	356912	356913	356916	356932	356943	356956
356960	356990	356991	357001	357002	357003	357004	357169	357453	357455
357465	357468	357586	357590	357855	357998	358003	358005	358007	358016
358017	358021	364560	364657	364659	364669	364705	364712	364716	364737
364741	364783	364787	364789	364798	364814	364832	364833	364837	364854
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365402	365544	369693	370055	370056	370065	370080	370100	370106	370452
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375296	375308	375314	375356	375359	375371	375402	375403	375406	375409
375412	375418	375422	375459	375461	375469	375474	375492	375495	375505
375511	375546	375550	375553	375566	375572	375696	375710	376645	377485
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381782	384399	386974	386983	387004	387008	387021	387023	387030	387047
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387193	387200	387213	387214	387218	387219	387221	387222	387226	387227
387249	387259	387269	387292	387301	387303	387304	387305	387309	387311
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387417	387424	387425	387442	387469	387471	387494	387537	388305	392013
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398164	398165	398168	398236	398239	398242	398248	398249	398250	398254
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431524	431526	431530	431531	431534	431539	431540	431541	431542	431543
431545	431550	431553	431555	431557	431558	431559	431560	431562	431563
431564	431565	431566	431567	431569	431574	431575	431576	431577	431581
431582	431583	431589	431592	431624	431627	431628	431859	432023	432227
432262	432263	432264	432315	433261	433573	433581	433588	434148	434198
434203	434421	434428	434681	434704	434712	435136	435360	435471	435571
435575	435578	435583	435584	435586	435588	435590	435592	435595	435597
435599	435602	435603	435604	435605	435606	435607	435608	435609	435610
435611	435613	435614	435615	435619	435620	435721	435819	435821	435827
435830	435882	435883	435884	435885	435887	435888	435889	435890	435891
435892	435894	435895	435896	435899	435912	435916	435917	435918	435931
435932	435934	435942	435948	435950	436018	436052	436075	436076	436077
436078	436079	436080	436081	436082	436083	436084	436085	436088	436093
436094	436095	436096	436097	436098	436100	436101	436106	436107	436110
436112	436114	436115	436118	436122	436130	436140	436236	436285	436286
436295	436297	436320	436321	436328	436338	436370	436483	436511	436586
436592	436594	436609	436610	436611	436614	436624	436631	436636	436637
436645	436695	436753	436759	436780	436782	436785	436787	436788	436791
436797	436800	436802	436806	436919	437053	437221	437222	437317	437318
437319	437322	437324	437325	437328	437329	437330	437331	437332	437333
437334	437335	437336	437337	437339	437341	437342	437343	437344	437346
437347	437376	437378	437379	437380	437381	437382	437383	437385	437386
437387	437388	437389	437390	437391	437424	437425	437426	437427	437428
437429	437430	437431	437432	437439	437441	437513	437518	437574	437621
437622	437627	437644	437707	437709	437723	437728	437744	437753	437767
437878	437891	437958	437961	437962	437964	437966	437967	437968	437969
437970	437971	437972	437973	437974	437975	437981	437982	437984	437985
437987	437989	437990	438020	438030	438034	438035	438036	438077	438109

438259 438324 438534 439678 439726 439733 439956 439960 439974 439978
439980 439993 439994



August 15, 2022

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. Thomas 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,

Thomas. Y. Pickett & Co., Inc.

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

Doug Osterloh
Chairman of the Board

Enclosures
DLO/pc

THOMAS V PICKETT

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Cameron Appraisal District
Oil and Gas Reserves
2023-24 Appraisal Procedures and Reappraisal Plan

January 1, 2023

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 2023 - 2024

EVENT	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	
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 Thomas. 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 2024 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 Jim Wells County Appraisal District
- * "Category G" will mean Oil and Gas Mineral Reserves as described by the Property Tax Division of the State of Texas Comptroller's Office
- * "Category J" will mean Utility Property as described by the Property Tax Division of the State of Texas Comptroller's Office
- * "25.25 Corrections" will mean Section 25.25 Correction of Appraisal Roll as described in the Texas Property Tax Code
- * "Adm." will mean Administrative

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Cameron Appraisal District
Industrial Property
2023-24 Appraisal Procedures and Reappraisal Plan

January 1, 2023

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 Thomas 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
2023-24 Appraisal Procedures and Reappraisal Plan

January 1, 2023

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 Thomas 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.

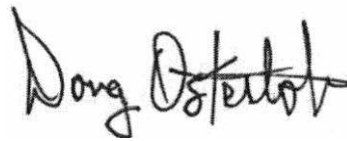
Certification

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.

August 15, 2022

Date _____



Thomas Y. Pickett & Co., Inc.

APPENDIX A

ROBERT T. (BOB) LEHN

Executive Vice President
Director

EXPERIENCE

Thomas Y. Pickett & Company, Inc. (Dallas) 29 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 agricultural (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

Former Vice President
Senior Industrial Appraiser

EXPERIENCE

Thomas Y. Pickett & Company, Inc.	37 Years
B.J. Hughes, Inc. - Machinery Division	5 Years

QUALIFICATIONS

Mr. Hendrix has forty-two (42) 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 Thomas Y. Pickett & Company, Inc.

EDUCATION/LICENSES

Bachelor of Business Administration-University of Texas-Permian Basin-OdessaTX
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

Thomas Y. Pickett & Company, Inc.

40 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-eight (38) years active experience in appraising complex industrial properties in the State of Mississippi thirty-seven (37) in the State of Wyoming, and over twenty-nine (29) 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

Thomas Y. Pickett & Company,	9 years
Nueces County Appraisal District	22 years

QUALIFICATIONS

Mr. Reynolds performs appraisals of business personal property. He has over thirty-one (31) 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

Thomas Y. Pickett & Company, Inc.

18 Years

QUALIFICATIONS

Ms. Arambula initially joined Thomas 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

Thomas Y. Pickett & Company, Inc. **10 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

Thomas Y. Pickett & Company, Inc.	24 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 Thomas 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 Thomas 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)

STATE OF TEXAS

COUNTY OF CAMERON

**RESOLUTION ADOPTING
REAPPRAISAL PLAN FOR 2023 - 2024**

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 8th day of August, 2022.

David Argabright

Gloria Casas

Frank Davalos, Jr.

David Garza

Alan Ozuna

Jim Tipton

Dr. Prisci Roca Tipton

Jesse Villarreal

Gilbert Weaver