

Tarrant Appraisal District

Residential Appraisal Manual & Appendix

2023

MISSION STATEMENT

The Tarrant Appraisal District Mission, as a political subdivision of the State of Texas is to place a market value, for ad valorem purposes, on all taxable property within the District. To perform additional value related services as required by law and provide the highest possible quality information and services to the tax entities, public and the State of Texas in the most cost effective manner.

ADDRESS

2500 Handley-Ederville Road
Fort Worth, Texas 76118-6982

OFFICE HOURS

8:00 AM to 5:00 PM, Monday-Friday,
except for holidays.

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PROPERTY TAX SYSTEM OVERVIEW

General Information

Property values for taxing purposes have been locally determined by appraisal districts in Texas since 1980. Property taxes in Texas are the primary source of revenue for school districts and local jurisdictions.

Residential properties are taxed **ad valorem** (according to value). The residential department is responsible for determining the **market value** for all of the residential properties in Tarrant County (around 600,000 residential properties).

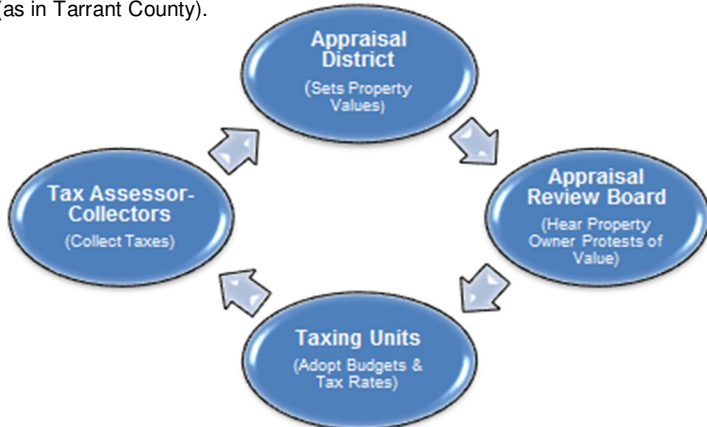
Through **mass appraisal**, as defined by the **Uniform Standards of Professional Appraisal Practice** (USPAP) (the process of *valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing*), to value residential properties in Tarrant County. Tarrant County Appraisal District (TAD) achieves this by applying the use of a **mass appraisal model** (a *mathematical expression of how supply and demand factors interact in a market*) to the properties on the Tarrant County **appraisal records** (list of taxable properties). TAD then sends out property value notices to taxpayers allowing them to protest appraised market values determined by TAD.

When TAD sends out property value notices it also sends the appraisal records to the Tarrant County **Appraisal Review Board** (ARB). The ARB then hears taxpayer protests of the information on the appraisal records. Once the ARB approves 95% (90% with approval from TADs board of directors) of an appraisal records for the 57 taxing units (34 cities, 15 school districts, and 8 county/special districts) in Tarrant County it is then certified and sent to the taxing units as an **appraisal roll**.

The **taxing units** determine the **tax rate** that will need to be applied to taxable values on the appraisal roll to meet their budget. The tax rate is submitted to the governing bodies of the taxing units to be approved.

Note: If property values go down and the taxing units still need the same amount of money to operate the tax rate will go up. If property values go up the tax rate may remain the same, go up or in some instances the tax rate will go down.

The approved tax rate is then given to the **tax assessor** to calculate the taxes (**levy**) on each property on their appraisal roll for that tax year thus creating the **tax roll**. The tax roll is sent to the taxing units governing bodies for approval and the approved roll is then sent to the **tax collector** to generate tax bills and collect/account taxes. In some counties there is only a **tax assessor/collector** and not 2 different entities performing the above duties (as in Tarrant County).



Major Administrators & Agencies of the Property Tax System

Appraisal District

There are 254 county **appraisal districts** (CADs), 253 if you take into account that Potter and Randall counties utilize the same CAD. Appraisal Districts are independent political subdivision and must follow applicable laws. Tarrant Appraisal District (TAD) is a governmental body of the State of Texas created effective January 1, 1980. Each CAD is responsible for discovering, listing and appraising all of the property at 100% market value within its boundaries as required by law for taxing purposes.

Board of Directors

The **board of directors** is elected by the taxing units as the governing body of the appraisal district. A five member board of directors is appointed by the taxing units within the boundaries of Tarrant County. The Tarrant County assessor-collector also serves on the board but is a nonvoting member.

The board of directors establishes the appraisal office, appoints a chief appraiser, in most counties it appoints an Appraisal Review Board (this is done by an administrative judge in Tarrant County and other larger counties), appoints a tax payer liaison officer, make general policy, provide for necessary services and approve the appraisal district budget.

Appraisal District continued:

Chief Appraiser

The Office of the **Chief Appraiser** is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling all appraisal district operations to complete the following duties:

- Discover, list and appraise taxable property
- Determine exemptions and special appraisals
- Organize periodic reappraisals
- Notify taxpayers, taxing units, and the public on matters that affect property value

All this is done to reach the ultimate goal of producing the appraisal roll for taxing units (listing of all the taxable property within the county's boundaries). The Chief Appraiser is appointed by the board of directors (if an individual is more than 60 days delinquent on their property taxes they cannot serve as the chief appraiser or on the board of directors).

The Tarrant Appraisal District is organized into eight primary departments and director heads each department:

- Administration
- Support Services
- Information Services
- Customer Service
- Land Management
- Commercial Appraisal
- Business Personal Property Appraisal
- Residential Appraisal

Administration

Function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities maintenance and mail service.

Support Services

Process deed changes, collects applications for exemptions and applies changes to accounts accordingly.

Information Services

Manages the upkeep of the TAD computer servers, the TAD website and other electronic devices TAD uses in daily operations.

Customer Service

Help taxpayers when they come in to the TAD main office and make sure that they are put in contact with the correct members of the TAD staff to assist them in their needs.

Land Management

Keep all of the TAD system maps plat information current with the information provide to TAD by the cities throughout Tarrant County.

Commercial Appraisal has three work divisions:

- Commercial Real Property Appraisal including complex commercial appraisal/abatement
- Commercial Research
- Reporting and Litigation/Arbitration

Business Personal Property Appraisal includes:

- BPP
- Research
- Utilities
- Minerals

Residential Appraisal includes:

- Residential Appraisal
- Residential Research
- Agricultural Land Valuation

Appraisal Review Board (ARB)

The ARB is appointed by an administrative district judge in Tarrant County. The purpose of the ARB is to hear property owner protests, taxing unit challenges, correction motions and to approve the appraisal districts records to create the appraisal roll. The ARB orders must be approved by a majority of the ARB members when they assemble at quorum (60% of the members) to vote.

Taxing Units

The local governmental entities with the legal authority to impose property taxes (sec. 1.04[12]) are the taxing units. The following are examples of taxing units:

- Counties
- School Districts
- Incorporated Cities
- Special Districts
 - Junior College District
 - Hospital District
 - Municipal Utility District

There may be several tax units that tax a property. The governing bodies of each taxing unit (city councils, county commissioners courts, school boards, trustees or directors) adopt tax rates annually (typically in August/September).

The taxing unit's budget set by the governing body determines the tax rate that will be applied by that taxing unit to property values. Changes in property values on the appraisal roll, submitted by the Chief Appraiser, may affect the tax rate that is applied to property values so that a taxing unit may fund its budget and to pay its long-term debt. The total taxes collected increases when government spending increases.

Taxing Units Continued:

The governing body of the taxing unit identifies its needs and prepares a budget to meet these needs. A public hearing must be held on the proposed budget, and it must be made available for tax payers to view. If the budget requires more property tax revenue than its proceeding year, the amount of the proposed increase must be included in the public notice of the budget hearing thus allowing tax payers to voice their opinion and ask questions about the increase.

Once a budget is adopted the governing body must determine what tax rate needed to produce the amount needed based on the appraisal roll values. The taxing units typically begin the 1st step towards adopting a tax rate by publishing the **effective tax rate, rollback tax rate and proposed tax rate** in early August. The taxing unit will then hold 1 or more public hearings on the proposed rate before adopting the tax rate.

If a tax rate higher than the effective rate or rollback rate is adopted tax payers can file a petition for an election to reduce the tax rate to the rollback rate. If the majority votes in favor of the rollback rate the tax rate is reduced to the rollback immediately.

Assessor-Collector

Counties elect a tax assessor-collector for the county (some counties elect a spate person for assessor and collector). The Assessor calculates the taxes, prepares the tax roll and generates the tax bill and the Collector collects and accounts for all taxes. A person who is performing both of these duties is the Assessor-Collector. The tax assessor combines tax rates and certified taxable values to produce the taxable liability for each property on the certified tax roll and sends out the tax bills on October 1st. The tax collector is responsible for collecting and accounting for them.

State Agencies

Comptroller of Public Accounts: Property Tax Assistance Division

The primary duty of the **Comptroller of Public Accounts** office is to collect all tax revenue to the State of Texas and maintain the state's finances (essentially the comptroller is the states accountant). Another one of the comptroller's duties is to oversee the **Property Tax Assistance Division**. The Property Tax Division was brought into the office of the Comptroller in 1991 and was then renamed the Property Tax Assistance Division in 2008. The purpose of this division of the Comptroller's office is to give technical assistance to local property tax administrators and provide information about property taxation to the public. Two of PTAD's major responsibilities are to conduct a study of property values and the accuracy of appraisals in each school district and appraisal district every two years and perform audits to review each CAD's operating standards (methods, procedures, taxpayer assistance) every two years. These two studies are known as the **Property Value Study** and the **Methods Assistance Program** and are done alternately every other year.

The Property Value Study (PVS) performed on the school districts every other year (approximately half each year). This is done to ensure equal distribution of state funding for public education and to provide data to tax payers, school districts, appraisal districts, and Legislature with useful information about property values.

The Methods and Assistance Program (MAP) is the Property Tax Assistance Division complying with Tax Code Section 5.102, requiring the Comptroller's office to conduct a review of all appraisal districts every two years addressing the following four issues:

- Governance
- Tax Payer Assistance
- Operating Standards
- Appraisal Standards, Procedures and Methodologies

Preliminary review results are sent to the chief appraisers on September 1st or as soon as they are available thereafter. The review is then completed (no later than December 31st) and the final results are published to the PTAD website. The appraisal district and its board of directors then have one year to take action on the on the recommendations in the report or the district will be referred to the Texas Department of Licensing and Registration.

Texas Education Agency

The **Texas Education Agency** (TEA) is responsible for the oversight of public primary and secondary education in the state of Texas, involving both the over 1,000 individual school districts in the state as well as charter schools.

Although school districts are independent governmental entities, TEA has the authority to oversee a district's operations (either involving an individual school or the entire district) if serious issues arise. This includes some rule making authority over the school district tax rate adoption.

Texas Department of Licensing and Regulation

The **Texas Department of Licensing and Regulation** (TDLR) is the state's umbrella occupational licensing agency responsible for the regulation of 24 occupations and industries including **property tax consultants** and **property tax professionals**.

Texas Department of Licensing and Regulation Continued:

TDLR is responsible for the regulation of property tax consultants' activities (preparing tax renditions and reports for those protesting their taxes). Consultants often act on the owner's behalf (on any properties they have an appointment of agent filed on in their name) for property tax matters and also advise taxpayers on their protests.

TDLR requires the following to register and work toward a Registered Professional Appraiser (RPA) certification:

- Chief Appraisers
- Appraisal Supervisors & Assistants
- Property Tax Appraisers
- Appraisal firm employees who appraise property for tax purposes
- Property Tax Consultants
- Appraisal Engineers
- Including all other persons with authority to judge, recommend or certify appraised values for property tax purposes

TDLR also requires a person from each tax office to register with TDLR, this is usually the head of the tax office. The registered individual is then required to work toward a Registered Texas Assessor-Collector (RTA) Certification. If the individual only performs the duties of a collector then the individual can work toward a Registered Texas Collector (RTA). If the county's population is over one million the assessor-collector is exempt.

Helpful Phone Numbers:

TAD Numbers:	www.tad.org
Main Switchboard	(817) 284-0024
Appraisal Review Board	(817) 284-8884
Business Personal Property	(817) 284-9101
Mineral Leases Contact Pritchard & Abbot	(817) 926-7861
Commercial Properties & Tax Agents	(817) 284-3697
Exemptions	(817) 248-4063
Ownership & Mailing Address Changes	(817) 284-4063
Residential Appraisal	(817) 284-3925
Geo-Reference Desk (Addressing)	(817) 595-6123

Tarrant County Tax Office	www.tarrantcounty.com
Phone Number.....	(817) 884-1100

Grapevine-Colleyville ISD/City Tax Office	
Phone Number.....	(817) 481-1242

Surrounding County Appraisal Districts	
Parker County Appraisal District.....	(817) 596-0077
Johnson County Appraisal District.....	(817) 558-8100
	(817) 645-3986
Dallas County Appraisal District.....	(214) 631-0502
Denton County Appraisal District.....	(940) 349-3800
Wise County Appraisal District.....	(940) 627-3081

Tax Year Calendar

January	
1	<ul style="list-style-type: none"> Date that taxable values (except for inventories appraised Sept. 1) and qualification for certain exemptions are determined for the tax year (Secs. 11.42(a), 23.01(a), 23.12(f)). Date a tax lien attaches to property to secure payments of taxes, penalties and interest that will be imposed for the year (Sec. 32.01(a)). Date that members of county appraisal district (CAD) boards of directors begin two-year terms; half the members begin two-year terms if the CAD has staggered terms (Secs. 6.03(b), 6.034(a) and (e)). Date that half of appraisal review board (ARB) members begin two-year terms and that ARB commissioners begin one-year terms (Sec. 6.41(d)(9)). Date by which ARB commissioners, if appointed in the county, are required to return a list of proposed ARB members to the local administrative district judge (Sec. 6.41(d-7)). Deadline for chief appraisers to notify the Comptroller's office of eligibility to serve as chief appraisers (Sec. 6.05(c)). Date the temporary exemption for qualified property damaged by disaster expires as a qualified property of the first tax year in which the property is reappraised under Sec. 25.18 (Sec. 11.35(k)).
2	<ul style="list-style-type: none"> Date rendition period begins (Sec. 22.23).
10	<ul style="list-style-type: none"> If a tax bill from the previous year is mailed after this date, the delinquency date is postponed (Sec. 31.04(a)).
31	<ul style="list-style-type: none"> Deadline for the Comptroller's office to publish the preliminary Property Value Study (PVS) findings, certify findings to the Texas Education Commissioner, and deliver findings to each school district (Gov't Code Sec. 403.302(g)). NOTE: A qualified school district or property owner may protest preliminary findings by filing a petition with the Comptroller not later than the 40th day after the date (whether Jan. 31 or an earlier date) on which the Comptroller's findings are certified to the Texas Commissioner of Education (Gov't Code Sec. 403.303(a)). Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications (Secs. 11.44(a), 23.43(e)). Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to provide notice of intent to pay by installment and pay the first installment of homestead property taxes if the delinquency date is Feb. 1. Other delinquency dates have different installment notice and payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)). Last day for homeowners or qualified businesses whose properties were damaged in a disaster within a designated disaster area to pay the first installment for taxes with Feb. 1 delinquency dates if using installment payment option. Other delinquency dates have different notice and payment deadlines (Sec. 31.032(b)). Last day for a CAD to give public notice of the capitalization rate to be used in that year to appraise property with low- and moderate-income housing exemption (Sec. 11.1825(r)).
February	
1	<ul style="list-style-type: none"> Last day for motor vehicle, vessel and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121(f), 23.124(f), 23.1241(f), 23.127(f)). Date that taxes imposed the previous year become delinquent if a bill was mailed on or before Jan. 10 of the current year (Secs. 31.02(a), 31.04(a)). Rollback tax and interest for change of use of 1-d, 1-d-1, timber, and restricted-use timber land become delinquent if taxing unit delivered a bill to the owner at least 20 days before this date (Secs. 23.46(c), 23.55(e), 23.76(e), 23.9807(f)). Deadline for chief appraisers in certain counties to provide notice regarding the availability of agreement forms authorizing electronic communication, on or before this date (or as soon as practicable) (Sec. 1.085(h)).
15	<ul style="list-style-type: none"> Last day for tax collector to disburse motor vehicle, vessel and outboard motor, heavy equipment and manufactured housing inventory taxes from escrow accounts to taxing units (Secs. 23.122(k), 23.1242(j), 23.125(k), 23.128(j)).
28 (29 leap year)	<ul style="list-style-type: none"> Last day to request separate appraisal for interest in a cooperative housing corporation (Sec. 23.19(c)).
March	
31	<ul style="list-style-type: none"> Last day for taxing units' second quarterly payment for the current year CAD budget (Sec. 6.06(e)). Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)). Last day for homeowners or qualified businesses whose properties were damaged in a disaster area to pay second installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)). Last day for qualified community housing development organizations to file listing of property acquired or sold during the past year with the chief appraiser (Sec. 11.182(i)).
April	
1	<ul style="list-style-type: none"> Last day for qualifying local governments to submit completed applications to the Comptroller's office to receive disabled veterans assistance payments for previous fiscal year (Local Gov't Code Sec. 140.011(e)). Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for single-family residence homestead properties (Sec. 25.19(a)). Last day (or as soon thereafter as practicable) for chief appraiser to deliver a clear and understandable written notice to property owner of a single-family residence that qualifies for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)). Last day for the chief appraiser to notify the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01(a)).
15	<ul style="list-style-type: none"> Last day to file renditions and property reports on most property types. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(a) and (b)). NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of the forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief appraisers need to check with their legal counsel to determine the manner and timing of this notice to meet the legal requirement.
30	<ul style="list-style-type: none"> Last day for property owners to file these applications or reports with the CAD: <ul style="list-style-type: none"> Some exemption applications (Sec. 11.43(d)). Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43(g)). Certain applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d agricultural land, 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43(b), 23.54(d) and (h), 23.75(d) and (h), 23.84(b) and (d), 23.94(b) and (d), 23.9804(e) and (i)). Railroad rolling stock reports (Sec. 24.32(e)). Requests for separate listing of separately owned land and improvements (Sec. 25.08(c)). Requests for proportionate taxing of a planned unit development association property (Sec. 25.09(b)). Requests for separate listing of separately owned standing timber and land (Sec. 25.10(c)). Requests for separate listing of undivided interests (Sec. 25.11(b)); and Requests for joint taxation of separately owned mineral interests (Sec. 25.12(b)). Last day for chief appraiser to certify estimate of the taxable value for counties, municipalities, and school districts (counties and municipalities can choose to waive the estimate) (Sec. 26.01(e) and (f)). A school district with a fiscal year beginning July 1 may use this certified estimate when preparing the notices of public meetings to adopt the budget and discuss the proposed tax rate (Educ. Code Sec. 44.004(g)-(j)). Last day to file rendition statements and property reports for property regulated by the Texas Public Utility Commission, Texas Railroad Commission, federal Surface Transportation Board or the Federal Energy Regulatory Commission. Chief appraiser must extend deadline to May 15 upon written request (Sec. 22.23(d)). Last day for property owners to file applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055 for good cause. Chief appraiser shall extend deadline up to 30 days. Other deadlines apply if the property was not on the appraisal roll in the previous year (Sec. 21.09(b)).
*Exemption applications for cemeteries, certain charitable organizations, religious organizations, private schools, nonprofit water supply or wastewater service corporations and other nonprofit organizations must be filed within one year of acquiring the property (Secs. 11.42(d) and 11.43(d)). Unless birth date information has been provided to the CAD, persons who become age 65 or qualify as disabled during a tax year must apply for the applicable homestead exemptions within one year of qualifying (Sec. 11.43(k) and (m)).	
May	
1	<ul style="list-style-type: none"> Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for properties other than single-family residence homesteads (Sec. 25.19(a)). Last day (or as soon thereafter as practicable) for chief appraiser to deliver a clear and understandable written notice to the property owner of residence homestead property that does not qualify for an exemption under Sec. 11.13 if an exemption or partial exemption that was approved for the preceding year was canceled or reduced for the current year (Sec. 25.193(a)).
1-14	<ul style="list-style-type: none"> Period to file resolutions with chief appraiser to change CAD finance method (Sec. 6.061(c)).
1-15	<ul style="list-style-type: none"> Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec. 41.70(a) and (b)). NOTE: Chief appraisers must annually publicize property owner rights and methods to protest to the ARB (Sec. 41.41(b)). Chief appraisers should consult legal counsel on the manner and timing to fulfill this requirement.
2	<ul style="list-style-type: none"> Beginning of time period when taxing units must notify delinquent taxpayers that taxes delinquent on July 1 will incur additional penalty for attorney collection costs at least 30 days and not more than 60 days before July 1. Period ends on June 1 (Sec. 33.07(d)).
15	<ul style="list-style-type: none"> Last day to file renditions and property reports for most property types if an extension was requested in writing. Chief appraiser may extend deadline an additional 15 days for good cause (Sec. 22.23(b)). Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01(a), 25.22(a)). Last day to file most protests with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec. 41.44(a)(1)).

May Continued	
19	<ul style="list-style-type: none"> Last day for chief appraiser to determine whether a sufficient number of eligible taxing units filed resolutions to change CAD's finance method (Sec. 6.061(d)).
24	<ul style="list-style-type: none"> Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec. 6.061(d)).
31	<ul style="list-style-type: none"> Last day for taxing units to file challenges with ARB (or within 15 days after the date the appraisal records are submitted to ARB (whichever is later) (Sec. 41.40)). Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a) and (a-1)). Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay third installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(a) and (b)). Last day for a religious organization that has been denied an 11.20 exemption because of its charter to amend the charter and file a new application (or before the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.421(b)). Last day for taxing unit to take official action to extend the date by which aircraft parts must be transported outside the state after acquired or imported to up to 730 days for the aircraft parts to be exempt from taxation as freeport goods for the current and subsequent tax years (Sec. 11.251(l)).
June	
14	<ul style="list-style-type: none"> 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) (Sec. 6.06(a) and (j)).
15	<ul style="list-style-type: none"> Last day (or the 60th day after the date on which the chief appraiser delivers notice to the property owner under Sec. 22.22, if applicable) for chief appraisers to accept and approve or deny late-filed freeport exemption applications (Sec. 11.4391(a)).
16	<ul style="list-style-type: none"> Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends before Aug. 15 (Sec. 6.061(a)).
30	<ul style="list-style-type: none"> Last day to pay second half of split payment for taxes imposed last year (Sec. 31.03(a)). Last day for taxing units' third quarterly payment for CAD budget for the current year (Sec. 6.06(e)). Last day to form a taxing unit to levy property taxes for the current year (Sec. 26.12(d)). Last day for taxing units to adopt local option percentage homestead exemptions (Sec. 11.113(n)). Last day for a private school that has been denied an 11.21 exemption because of the charter to amend the charter and file a new application (or the 60th day after the date of notification of the exemption denial, whichever is later) (Sec. 11.422(a)(1)).
July	
1	<ul style="list-style-type: none"> Date that delinquent taxes incur total 12 percent penalty (Sec. 33.01(a)). A taxing unit or CAD may provide that taxes that become delinquent on or after Feb. 1 of a year but not later than May 1 of that year and that remain delinquent on July 1 of the year in which they become delinquent incur an additional penalty to defray costs of collection, if the unit or CAD or another unit that collects taxes for the unit has contracted with an attorney to enforce the collection of delinquent taxes (Sec. 33.07(a)). NOTE: Taxing units and CADs that have imposed the additional penalty for collection costs under Sec. 33.07 may provide for an additional penalty for attorney collection costs of taxes that become delinquent on or after June 1 under Secs. 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42. The penalty is incurred on the first day of the first month that begins at least 21 days after the date the collector sends the property owner a notice of delinquency and penalty (Sec. 33.08(a) and (c)). Last day for review and protests of appraisals of railroad rolling stock values (or as soon as practicable thereafter); once the appraised value is approved, the chief appraiser certifies to the Comptroller's office the allocated market value (Secs. 24.35(b), 24.36).
20	<ul style="list-style-type: none"> 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 in a county 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 (Sec. 41.12(a)-(c)).
25	<ul style="list-style-type: none"> Last day for Comptroller's office to certify apportionment of railroad rolling stock value to counties, with supplemental records after that date (Secs. 24.38, 24.40). Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01(a)). Last day for chief appraiser to prepare and certify to the assessor for each taxing unit an estimate of the taxable value of the property if the ARB has not approved the appraisal records by July 20 (Sec. 26.01(a-1)).
31	<ul style="list-style-type: none"> Last day for disabled or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines. This deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Sec. 31.031(a-1)). Last day for homeowners and qualified businesses whose properties were damaged in a disaster area to pay fourth installment on taxes with Feb. 1 delinquency dates. Other delinquency dates have different installment payment deadlines (Sec. 31.032(b)). Last day for property owners to apply for Sept. 1 inventory appraisal for the next year (Sec. 23.12(f)).
August	
1	<ul style="list-style-type: none"> Date taxing unit's assessor submits appraisal roll and date that collector submits collection rate estimate for the current year to the governing body (or soon after as practical) (Sec. 26.04(b)).
7	<ul style="list-style-type: none"> Date taxing units (other than school districts, small taxing units and water districts) must publicize no-new-revenue and voter-approval tax rates, unencumbered fund balances, debt obligation schedule and other applicable items (or as soon as practical thereafter) (Secs. 26.04(e) and (e)(1), 26.052(b) and Water Code Secs. 49.107(g), 49.108(f)).
14	<ul style="list-style-type: none"> Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec. 6.061(a)). Last day for CAD board to pass resolution to change number of directors, method for appointing, or both, and deliver the resolution to each taxing unit (Sec. 6.031(a)).
15	<ul style="list-style-type: none"> Deadline for Comptroller's office to certify final PVS findings to Education Commissioner except as provided (Comptroller Rule Sec. 9.4317(d)).
30	<ul style="list-style-type: none"> Date ARB must approve appraisal records for CADs in counties with populations of 1 million or more where the board of directors has postponed the deadline from July 20 (Sec. 41.12(c)(1)).
31	<ul style="list-style-type: none"> If a tax bill is returned undelivered to a taxing unit by the United States Postal Service, a taxing unit must waive penalties and interest if the taxing unit does not send another tax bill at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the CAD for the tax bill before Sept. 1 of the year in which the tax is assessed (Sec. 33.011(b)(1)). Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061(a)). Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by the CAD board in the number and selection of directors (Sec. 6.031(a)). Deadline to file form with chief appraiser and collector to elect not to be treated as a motor vehicle inventory dealer for the next tax year, if eligible (Sec. 23.121(a)(3)(D)(iii)).
September	
1	<ul style="list-style-type: none"> Date that taxable value of inventories may be determined at property owner's written option (Sec. 23.12(f)).
14	<ul style="list-style-type: none"> Last day for CAD board to adopt CAD budget for the next year, unless a district has changed its fiscal year (Sec. 6.06(b) and (j)). Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec. 6.061(a)). Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors is rejected by a voting taxing unit (Sec. 6.031(a)).
29	<ul style="list-style-type: none"> Last day for taxing units to adopt tax rate for the current year, or before the 60th day after the date the certified appraisal roll is received by a taxing unit, whichever is later. Failure to adopt by these required dates results in a unit adopting the lower of its no-new-revenue tax rate for this year or last year's tax rate; unit's governing body must ratify new rate within five days of establishing rate (Sec. 26.05(a) and (c)).
30	<ul style="list-style-type: none"> Last day for taxing units' fourth quarterly payment for CAD budget for the current year (Sec. 6.06(e)).
October	
1	<ul style="list-style-type: none"> Date tax assessor mails tax bills for the year (or soon after as practical) (Sec. 31.01(a)).
November	
30	<ul style="list-style-type: none"> First half of split payment of taxes is due on or before this date (Sec. 31.03(a)).
December	
1-31	<ul style="list-style-type: none"> Time when appraisal office may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47(a)).
31	<ul style="list-style-type: none"> Last day for taxing units' first quarterly payment for CAD budget for next year (Sec. 6.06(e)). Last day for taxing units to take official action to tax goods-in-transit for the following tax year (Sec. 11.253(j)).

* Tax Code citations, unless otherwise noted.

** Exemption applications for cemeteries, charitable organizations, private schools, nonprofit water and wastewater supply corporations and other nonprofit organizations must be filed within one year of acquiring the property. Unless birth date information has been provided to the appraisal district, persons who become age 65 or qualify as disabled during a tax year must apply for the applicable homestead exemptions within one year of qualifying (Sec. 11.43).

Following Tax Year											
July	June	May	April	March	February	January	December	November	October	September	August
<p>APPRaisal PHASE JANUARY 1 – MAY 15 Lien attaches to property January 1 – lien extinguished when taxes paid to collectors. Appraisal District records property ownership and determines property value as of January 1. Appraisal District adds new records, removes old records and identifies property situs. Appraisal Districts review, approve or deny exemptions and special land use appraisals. Taxpayers submit renditions (required for business personal property). Chief Appraiser sends Notices of Appraised Value to taxpayers.</p>											
<p>EQUALIZATION PHASE APRIL 1 – JULY 20 Chief Appraiser presents records to Appraisal Review Board (ARB). ARB reviews records prepared by the Appraisal District. ARB hears taxing unit challenges and taxpayer protests. ARB presents changes based on hearings to the Chief Appraiser and notifies property owners by written order. ARB approves appraisal records by July 20. Chief Appraiser certifies appraisal roll to each taxing unit by July 25.</p>											
<p>ASSESSMENT PHASE JULY 25 – OCTOBER 1 Assessor receives certified appraisal roll from the Chief Appraiser and presents it to the taxing units governing body for review with budget preparation. Assessor calculates the effective and rollback tax rates. Taxing unit publishes the calculated rates and other financial information for taxpayer review. Taxing unit governing body holds public hearings, adopts tax rate and finalizes budget. Assessor calculates a bill for each taxpayer and mails by October 1 or as soon as practicable.</p>											
<p>COLLECTION PHASE OCTOBER 1 – JANUARY 31 Taxes due when bill received and delinquent if not paid by February 1. Penalty and interest begins to accrue on prior year taxes. The accrual of 6% penalty and 1% interest which increases by 1% each month cannot be waived by the tax collector. Collectors send supplemental bills based on updates and changes from the Appraisal District and the ARB. Tax bills mailed after January 10, delinquency date is the first day of the next month that provides at least 21 days after date of mailing for payment of taxes.</p>											
<p>DELINQUENT COLLECTION PHASE JANUARY 31 – COLLECTED July 1 – 20% collection fee accrues against delinquent tax amount. Collectors send out delinquent bills and take legal action to secure payment of overdue taxes, penalties, and interest. Failure to send or receive a tax bill does not affect the validity of the tax, penalty or interest, due date, existence of a tax lien, or any procedure instituted to collect a tax.</p>											
<p>Current Tax Year</p>											
<p>JANUARY 1st DATE OF APPRAISAL</p>											
<p>1st WEEK OF FEBRUARY CURRENT TAX YEAR FIELD WORK ENTER Y DEADLINE</p>											
<p>SALES CALCULATIONS, PROPERTY VALUE REVIEWS, MARKET ADJUSTMENTS AND DATA CLEANUP</p>											
<p>MIDDLE OF FEBRUARY:</p>											
<p>END OF FEBRUARY BEGINNING OF MARCH FINALIZE MARKET ADJUSTMENTS AND DATA CLEANUP</p>											
<p>1st WEEKEND IN MARCH: BEGIN MASS RESIDENTIAL PROPERTY VALUE CONCLUSION</p>											
<p>END OF THE 1st WEEK IN MARCH: HARD DEADLINE FOR CORRECTIONS AND RE-CONCLUDES</p>											
<p>2nd WEEKEND IN MARCH: BEGIN VALUE NOTICE CREATION FOR ALL RESIDENTIAL PROPERTIES</p>											
<p>2nd WEEK IN MARCH: BEGIN VALUE NOTICE AUDIT, EQUITY CALCULATIONS FOR RESIDENTIAL PROPERTIES AND PRODUCE AND ELECTRONICALLY FILE ALL RESIDENTIAL PRO</p>											
<p>3rd WEEK IN MARCH: ARB NEW MEMBER TRAINING AND RESIDENTIAL TRAINING FOR VALUE NOTICE SEASON</p>											
<p>LAST WEEK OF MARCH: CALM BEFORE THE STORM</p>											
<p>APRIL 1ST - 15TH RESIDENTIAL VALUE NOTICES MAILED</p>											
<p>INFORMAL RESIDENTIAL PROPERTY VALUE DISCUSSIONS</p>											
<p>MAY 15th CHIEF APPRAISER PRESENTS THE APPRAISAL RECORDS TO THE ARB MAY 15th PROPERTY VALUE PROTEST DEADLINE</p>											
<p>INFORMAL RESIDENTIAL PROPERTY VALUE DISCUSSIONS CONTINUED FOR ACCOUNTS WITH A PROPERTY VALUE PROTEST ON FILE WITH THE ARB TO EXPEDITE THE HEARING PROCESS</p>											
<p>JULY 20th ARB APPROVES THE APPRAISAL RECORDS</p>											
<p>JULY 25th CHIEF APPRAISER CERTIFIES THE APPRAISAL ROLL</p>											
<p>REMANING ARB HEARINGS AND INFORMAL RESIDENTIAL PROPERTY VALUE DISCUSSIONS CONTINUED FOR ACCOUNTS WITH A PROPERTY VALUE PROTEST ON FILE WITH THE ARB TO EXPEDITE THE HEARING PROCESS</p>											
<p>OCTOBER 1st TAX BILLS ARE MAILED OR AS SOON AS PRACTICABLE</p>											
<p>FEBRUARY 1st UNPAID TAXES ARE DELINQUENT AND PENALTIES & INTEREST BEGIN</p>											
<p>JANUARY 31st LAST DAY TO FILE PROTESTS ON 25.25(d) & FAILURE TO DELIVER NOTICE</p>											

Appraisal Of Residential Property

Residential Mass Appraisal:

The TAD Residential Department is responsible for the valuation for hundreds of thousands of residential properties each year as of January 1st, making it impossible for individual valuation of each residential property every year. To complete the valuation of the large volume of properties in Tarrant County the TAD Residential Department utilizes mass appraisal. As defined by the Appraisal Foundation mass appraisal is "the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing."

Highest and Best Use Analysis

For a property to be appraised by the TAD Residential Department the highest and best use of the property must be deemed as residential. The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic miss-improvements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties.

Once the highest and best use has been determined the population of properties included, are appropriately adjusted in order to determine market value.

Disaster Assistance

Tax Code Section 6.053 requires a chief appraiser to comply with any request by a federal, state, or local government emergency management authority to provide information and assistance pertinent to disaster mitigation or recovery, including assisting in the estimation of damage from an actual or potential disaster event.

RESIDENTIAL PROPERTY DISCOVERY

The Tarrant Appraisal Districts (TAD) residential department begins discovery procedures after July 25 or after TADs chief appraiser certifies the appraisal roll.

The residential appraisal staff consistently, accurately, professionally and thoroughly measures new construction, remeasures existing improvements, amends existing property records and updates land parcel information every year. This is accomplished through regular field inspections and the assistance of collecting data from the following:

- Building permits
- Utility reports
- Health department septic permits
- Biennially updated aerial imagery
- Telephone canvass
- Internet searches
- GIS analysis tools
- Deeds and other court house records
- Other types of reporting
- Market sales

TADs Residential Appraisal Department uses the information collected from the list above and observations made during field inspections to create permits that are imported or added to the CAMA System. All of the imported permits together create the Workflow to be executed prior to appraisal notice generation every year.

Executing the Workflow

The CAMA System Workflow is delegated by the Residential Department Appraisal Manager with the help of a few appraisers.

In order to keep track of all of the work that needs to be done, the work that has been done and to prevent more than one field appraiser working the same permit, the Workflow is organized into a Driving Report. The Driving Report is managed by the Residential Appraisal Manager. Property record cards (PRCs) are generated from the driving report and distributed to field appraisers every week and may be accompanied by a neighborhood map or maps. After a permit in the Workflow is completed and there is no need for a recheck, the permit is advanced in the workflow for Quality Control.

Driving Reports

The Workflow can be sorted and filtered in many ways allowing it to be organized in greater detail. The filtered and sorted Workflow is referred to as the Driving Report. The Driving Report provides an image of where major activity is in the county, it helps insure properties an appraiser is sent out to will be in the same vicinity and not have to drive long distances between working permits in the field.

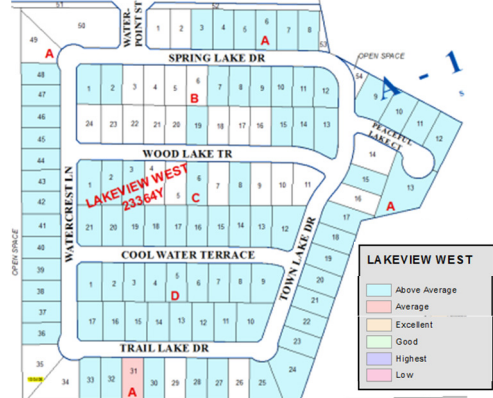
Driving Report Spreadsheet:

Permit Number	Permit Type	PRC Address	PRC Subdivision	Permit Status	Permit Value	AS Name	AS Market	AS Neighborhood	PRC Class Code	Workflow	Workflow Queue Name
10894	Residential	748-0102 5728 FERRO AVE	FOREST HILL ADDITION	New Construction	\$118,275	FOREST HILL	1F200F	1F200F	Residential	Single-Family	Completed
10891	Storage	5848 CRAWFORD LN	GRANDVIEW SUBDIVISION	Remodel	\$1,580	GRANDVIEW	1F200F	1F200F	Residential	Single-Family	Completed
11064	Remodel	4761 MARSHALL ST	FOREST HILL ADDITION	Remodel	\$23,268	FOREST HILL	1F200F	1F200F	Residential	Single-Family	Completed
11010	Enclosed Garage	3182 FOREST HILL DR	CONVERTING GARAGE TO 11 X 12 PLACE ADDITION ROOM	Enclosed Garage	\$10,000	FOREST HILL	1F200F	1F200F	Residential	Single-Family	Completed
11070	Storage	3718 ORCHARD ST	WINDWOOD ACRES ADDITION	Storage	\$8,000	WINDWOOD ACRES	1F200F	1F200F	Residential	Single-Family	Completed
10876	Remodel	750 HARVELL ST	GARDENS SMP	Remodel	\$2,500	GARDENS SMP	1F200F	1F200F	Residential	Single-Family	Completed
10888	Remodel	3611 HUGHES CREEK DR	CARRIDGE HILL FOREST HILL	Remodel	\$25,000	CARRIDGE HILL FOREST HILL	1F100H	1F100H	Residential	Single-Family	Completed
11017	Storage	3221 CARRIDGE HILL DR	CARRIDGE HILL FOREST HILL	Storage	\$2,424	CARRIDGE HILL FOREST HILL	1F100H	1F100H	Residential	Single-Family	Completed

GIS Neighborhood Maps

The GIS neighborhood maps can be used in many ways. The most common way is to track new construction in developing neighborhoods. By crossing off the lots as improvements are worked and entered into the system it helps prevent multiple appraisers working the same property. Only one map for each neighborhood is printed out. The neighborhood maps are checked out by appraisers when working on permits in the corresponding neighborhood map.

The GIS maps can also be used by an appraiser to make sure there are not any irregularities in quality and land value in an area. This ensures uniformity in neighborhoods and can also point out areas that are in need of reappraisal. Using GIS in correlation with Aerial Photography appraisers can also quickly check that all pools and outbuildings are picked up and in the system. This tool is valuable when working properties in the county that do not need building permits for improvements.



GIS Neighborhood Map



GIS Map with Aerial Photography Layer

Data Collection

Data collection is accomplished by appraisers performing property field checks on the permits in their driving report and making observations of the surrounding properties while in the field. At a minimum, every account's field sheet should include the Appraiser Name, the Date the inspection was done, and all data fields are verified and documented to January 1st status. It is important to correctly identify and record all essential information for the property on the Property Record Card (PRC) or directly into the CAMA System. See the basic PRC layout below:

Tax Year: 20XX		TARRANT APPRAISAL DISTRICT		00000000																			
PRC Address:		NEIGH:		PRC PRG:																			
Legal:		MUNICIP:		CITY PRG:																			
Site Class:		SIDE:		NEW/REV:																			
Property Class:		NEW/REV:		LINES:																			
Change Reason:		LINES:		TOTAL:																			
<table border="1"> <thead> <tr> <th>Land Type</th> <th>Rating</th> <th>Acres</th> <th>Sq. Feet</th> <th>Land Adjustment</th> <th>Type</th> <th>Value</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>						Land Type	Rating	Acres	Sq. Feet	Land Adjustment	Type	Value											
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Field Requirements:

Cell Phone ★ MUST BE ON WHEN IN THE FIELD ★

Prior to the first initial workday in the field, verify cell phone is working properly and that the number is provided and confirmed with residential supervisors. Always leave cell phone on during work hours when in the field. If contact is required by a department manager and is unable to be made because the number on file is not current or the cell phone is off, it will be considered a failed **spot check**. It is the individual appraiser's responsibility to maintain current contact information with residential department management. Required contact information includes a cell phone number, an emergency contact name and phone number, and a description of the vehicle (including the license plate number) they will be driving while in the field.

Off-Site Work Locations During Business Hours

In the "Mapsco Fort Worth Street Guide" (prior to the map pages) there is a listing of public libraries in and around Tarrant County in alphabetical order by city. The libraries in an appraiser's fieldwork area are authorized work locations when away from TAD and in need of an indoor workspace.

Proper Identification

Badge

Appraisers in the field should be wearing their Tarrant Appraisal District issued badge around their neck on a lanyard or clipped to their shirt before approaching any property. The badge should always be visible so property owners, law enforcement and security can identify the appraiser.

Car Signs

The Tarrant Appraisal District magnetic car signs should be applied to the appraiser's vehicle upon entering a neighborhood and before approaching any property. Property owners should be able to identify the appraiser vehicle as being from TAD. This also allows law enforcement/security to see that an appraiser is on the property or in the area if multiple homes are being measured or re-inspected in a concentrated area.

NOTE: The magnetic car signs are not designed to stay on when traveling at high speeds. If an appraiser is driving from one neighborhood/property to another it is recommended that the car signs be removed during the transition and placed back on the vehicle just before arriving at the next location.

Approaching a Property

Prepare Documentation & Review Property Information

- Make sure you have the correct field worksheet ready and review property information.
- While approaching the property, take note the nature of the property and take note of pertinent questions about the property and the condition.

Arriving at the Door

- Go directly to the front door.
- Ring doorbell and knock firmly.
 - Take a step back away from the door. People are unlikely to open a door to a stranger if he/she is close enough to pounce on them.
 - People respond positively to being called by name. If you are using preprinted documents that have the ownership information, greet the occupant by name.
- Tactfully explain your purpose (A short, factual statement identifying yourself, and what you are there to do).
- Ask permission to inspect the property and to insure that the records are complete and accurate.
- Conduct your work in a polite and professional manner.

Example Greeting:

- "Good Morning! Are you Mr./Mrs. _____?" Answer could be yes or no.
 - Yes as response: "Good!"
 - No as response: "Is this the _____ residence?" Answer will be yes.
- "My name is _____. I work for the Tarrant Appraisal District. I'm here to review the property and remeasure to ensure that our information is correct and to eliminate errors in the property valuation."
- If the owner/occupant says that they are busy inform them it will only take a few minutes to measure.
- If the owner/occupant is unsure of your identity give them the office phone number and hand them your business card and politely wait outside while they call to confirm your identity.

TAD APPRAISERS NEVER ENTER AN OCCUPIED HOUSE!

If the occupant indicates an interior problem they may e-mail photos of the problem to res@tad.org. If that is not acceptable inform the occupant that they may call TAD and request an interior inspection which may or may not be granted at the discretion of the Residential Department Director.

2 appraisers need to be present when interiors are being reviewed.

IF A MINOR ANSWERS THE DOOR:

Ask if their parents are home, if not leave your card and number and ask for the parents to call for an appointment. Do Not Measure the Improvements!

Summary:

Introduction:

- Remain polite at all times.
- Remind yourself to communicate in a friendly, clear, brief manner.
- Do not joke with or tease people.
- Do not be defensive; you have no reason to be ashamed of your work.
- Do not be aggressive; you are there to ask permission to inspect.

Request Permission:

Note: Most people will agree with little objection. Ask the most pertinent questions about the interior features and ask if it would be all right to measure the outside of the house (this is almost never refused). To accurately measure 2nd, 3rd, and sub-level areas, ask the owner if a recent fee appraisal or plans are available. Request permission and explain necessity of accurate information. If the owner refuses permission to measure:

- Excuse yourself immediately.
- Leave the property.
- From the road, estimate the exterior based on outside observation and estimate any incorrect or missing data based on similar houses in the area using commons sense.
- Mark your field worksheet "estimated, owner refused measurement"

In All Cases

- Be sure to inspect all portions of the structure.
- Make note of any UNUSUAL circumstances:
 - That you feel are significant and cannot be effectively noted elsewhere on the field work sheet.
 - That the property owner brings to your attention and wishes noted.

Back In Your Car

- Review all data on your field worksheet.
- Complete and square the sketch.
- Re-check the complete field worksheet before leaving the property.
- If an omission is detected, do not guess, return to the property and knock on the door.

New Construction Unoccupied Improvements:

Measuring unoccupied new construction is the preferred time to measure a property. All floors are accessible for the appraiser to measure and no estimation is required, but this is not always possible. When working a permit or picking up new construction before occupation of the owner, the appraiser is to note the following information on the field sheet or directly into the system:

- Class Code
- Site Class
- Notes on any observations
- Pictures
- Sketch
- Land
 - Confirm Land type
 - Note of any applicable adjustments
- Building Characteristics
 - Improvement Type
 - Effective Year
 - Style
- Feature Characteristics
 - Effective Year
 - Percent Complete
- Appraiser Name, Date & Inspection Type/Reason
- Percent Complete
- Quality
- Condition
- Quality
- Condition

NOTE: There may be more than one building on a property and Building Characteristics/Unit Counts/Structural Elements will need to be recorded for each. There may also be several features on a property and Year Built/Percent Complete/Quality/Condition will have to be recorded for each individual feature.

Verify that this is a new home and not an existing home in TAD's database. Verify the correct property location and legal description using the plat or sub-division map.

Occupied Improvements:

When working a permit or picking up occupied new construction the appraiser is to note the following information on the field sheet or directly into the system:

- Class Code
- Site Class
- Notes on any observations
- Pictures
- Sketch
- Land
 - Confirm Land type
 - Note of any applicable adjustments
- Building Characteristics
 - Improvement Type
 - Effective Year
 - Style
- Feature Characteristics
 - Effective Year
 - Percent Complete
- Appraiser Name, Date & Inspection Type/Reason
- Percent Complete
- Quality
- Condition

NOTE: There may be more than one building on a property and Building Characteristics/Unit Counts/Structural Elements will need to be recorded for each. There may also be several features on a property and Year Built/Percent Complete/Quality/Condition will have to be recorded for each individual feature.

Measuring Improvements:

Our goal is to accurately measure new and existing structures. When all measurements are complete, be sure that the total of all the wall measurements do not exceed the total over-all length and width of the home. If the sum of the wall dimensions exceeds the overall length or width.

You SHOULD NOT estimate any part of any structure unless:

- You are denied access to the property by the owner, a fence or etc.
- You are unable to measure all or part of the structure because it's occupied and no one is home. (garage, 2nd floor)
- You are concerned about your personal safety (dogs, or any other type of danger)

Estimated measurements should be noted in CAMA system with the reason it was estimated.

Using patterns in a track sub-division for submission of verified measurements on a structure (new or re-measure) IS NOT acceptable.

Every structure is to be measured and verified individually with a tape measure. You should understand that using a recent (within 6 months) Fee Appraisal sketch performed by a certified Fee Appraiser is acceptable for TAD use in determining measurements for TAD purposes.

There are several ways an appraiser can measure a property and each appraiser must find the approach that works best for them.

Reappraisal of Property in Disaster Areas:

When requested by a local taxing unit, an appraisal district is required to complete a reappraisal as soon as practicable of all property damaged in a disaster if the area is declared a disaster area by the Governor under Tax Code Section 23.02. The appraisal record must include:

- the date of the disaster;
- the appraised value of the property after the disaster; and
- an indication of the taxing units to which the reappraisal applies if the reappraisal was not authorized by all taxing units in which the property is located.

The local taxing unit requesting the reappraisal must pay all the costs involved. If more than one taxing unit requests the reappraisal, all requesting taxing units share the costs based on the proportion of taxes imposed in the affected locality in the preceding year.

For reappraised property, the taxes are prorated for the year the disaster occurred. The local taxing unit assesses taxes prior to the date the disaster occurred based on the market value as of Jan. 1. Beginning on the date of the disaster and for the remainder of the year, the taxing unit applies its tax rate to the reappraised market value of the property.

Data Entry

The data collected when the property is inspected is entered into the CAMA system by an appraiser when the inspection is being done or at a later time from data collected and notes on the field PRC (property record card) or field sheet.

Property Data:

Property data for an Account is entered into the CAMA System on the RPA Main Page. Each account has its own RPA Main Page even though the Appraisal Site may be made up of multiple PINs. The RPA Main Page is located in Property Characteristics (a part of the Valuation Module).

Advancing Permits in the Workflow:

Once an appraiser inspects the property, enters the data, and changes the permit status in the CAMA System, the appraiser then advances the permit to the Res QA Workflow for quality control so their work can be reviewed. After being reviewed, the permit is then advanced as complete out of the Workflow or sent to the individual field appraisers Workflow for revisions.

Valuation

Approaches to Value:

As the law requires the chief appraiser must consider the market data (sales), cost, and income methods of appraisal and use the most appropriate method. For the mass appraisal of residential properties the market data and cost approaches are typically used to determine market value.

Residential Cost Approach

As required by the Property Tax Code TAD uses cost data from generally accepted sources and makes appropriate adjustments for physical, functional and external obsolescence. The cost approach is generally used when market sales data is not available. TAD uses the Moore's Precision Cost Tables to develop the residential cost materials.

Residential Building Improvement Cost Table Development:

The District makes use of Moore's Precision Cost Tables to update the District's various residential building improvement types. Utilizing Moore's Precision Cost Tables residential cost material, our property building improvement types are matched to the corresponding classifications of Moore's Precision Cost Tables to get the base rate. After determining the correct Moore's Precision Cost Tables class to use, the base rate can be determined for each square foot range. After a base rate is arrived at for each square foot increment the base rate is listed in the corresponding square footage chart in the Residential Cost Tables.

Every year a local cost modifier (LCM) is then developed that will be applied to the base rate of building improvements. The LCM accounts for the fluctuation in the cost of building materials, labor, and equipment from one area of the country to another. A sales ratio study of a recently constructed building improvement type of known cost and the rates of the corresponding classifications from Moore's Precision Cost Tables are done for each Building Improvement Type. The results of these ratio studies are then used to derive an adjusted mean that will be used as the LCM.

Adjustments to the base rate are then determined to reflect the quality and condition specifications in the Districts residential manual to cover all costs needed to estimate the RCN. Items affecting a building improvements quality, which could be both negative and positive, include such items as materials used, workmanship, architectural attractiveness, functional design and the like. The condition of the property determines which age depreciation chart is used for the property based on the properties maintenance or neglect.

To account for neighborhood specific factors that may affect value the District develops neighborhood specific adjustments for each neighborhood in Tarrant County. This Neighborhood specific adjustment is referred to as the Neighborhood Code Adjustment in the Districts Residential Cost Tables (listed on pages 10-17 of the residential cost tables). To develop a Neighborhood Code Adjustment a sales ratio analysis is performed using only the values of the properties in a specific neighborhood and sales that have occurred within that neighborhood to produce an adjustment factor that is applied to the properties only in the neighborhood it was developed for.

Cost Tables are then verified for accuracy by applying their schedules to recently constructed improvements of known cost.

If a property has any other improvements or features to or on the land then these items will need to be listed and calculated separately.

Residential Cost Table - Mobile Homes:

The mobile home cost tables are developed using NADA average values for each quality classification. These values are interpolated into the appropriate square foot price. There are four quality classifications per the NADA Manufactured Housing Appraisal Guide.

Residential Feature Improvement Cost Table Development:

The District makes use of Moore's Precision Cost Tables to update the District's various residential feature improvement types. Utilizing Moore's Precision Cost Tables residential cost material, our property feature improvement types are matched to the corresponding classifications of Moore's Precision Cost Tables to get the base rate. After determining the correct Moore's Precision Cost Tables classification to use, the base rate can be determined for each square foot range. After a base rate is arrived at for each square foot increment the base rate is listed in the corresponding square footage chart in the Residential Cost Tables.

The local cost modifier (LCM) developed for the building improvements can be applied to the base rate of the feature improvements. The LCM accounts for the fluctuation in the cost of building materials, labor, and equipment from one area of the country to another.

Adjustments to the base rate are then determined to reflect the quality and condition specifications in the Districts residential manual to cover all costs needed to estimate the RCN. Items affecting a feature improvements quality, which could be both negative and positive, include such items as materials used, workmanship, architectural attractiveness, functional design and the like. The condition of the property determines which age depreciation chart is used for the property based on the properties maintenance or neglect.

If a property has any other improvements or features to or on the land then these items will need to be listed and calculated separately.

Residential Accrued Depreciation Development:

Accrued depreciation is the loss of value to improvements and property caused by physical deterioration, functional obsolescence and economic obsolescence.

- Physical Depreciation is the observed condition of the property and may be either curable or incurable.
- Functional Obsolescence is a loss in value due to the utilization or functionality of the improvements and can be either though inadequacy or super-adequacy of the structure(s).
- Economic Obsolescence pertains to the outside forces that affect the property. These can be such items as neighborhood environment, infrastructure for the area and economic indexes that influence the market conditions of the area.

The sum total of the losses in value from the three types of depreciation is termed "accrued depreciation". For mass appraisal purposes, the District uses the economic life method to determine the total depreciation. The economic life is the remaining life of the improvements to the point of their having minimum economic value. The economic life is then used to estimate depreciation from the depreciation tables. The depreciation is then subtracted from the RCN.

Residential Sales Comparison Approach (Market Data):

The market data (sales) comparison approach is generally considered the most accurate method of appraisal. This approach focuses directly on the actions of buyers and sellers in the marketplace and usually produces the most accurate results in determining market value. TAD uses sales data collected from the open market from January 1st, of the previous tax year to March 31st, of the current tax year and selects 3 to 6 comparables with the characteristics most like the subject property.

Sales Preparation:

The CAMA System provides sales comparables for each account in the system using a three-step process. In the first step the sales are filtered down to sales in the same market area as the subject property. The second step sets parameters on the improvement type, the date of the sale and the sale. The third and final step ranks the sales comparables using an index value based on weighting parameters. There are a few complex areas in Tarrant County that require an appraiser to manually prepare the sales. Properties in these areas are typically unique in some way and are not comparable to the surrounding properties. The appraiser will have to find sales in an area with comparable properties to put together sales comparables.

Residential Land Sales Comparison Approach (Market Data):

The residential land sales comparison approach (land market data) is used to defend TAD land values. This approach focuses directly on the actions of buyers and sellers in the marketplace and usually produces the most accurate results in determining market value. TAD uses sales data collected from the open market from the past five years to March 31st, of the current tax year to defend land values.

Using the sales comparison method, information regarding sales of similar vacant land is collected, verified, analyzed, and adjusted to give an indication of value of the property being appraised. The first step in this process is the collection of vacant land sales data. Verification of sales information is essential before recording the information on maps or in a spreadsheet format for analysis as part of the mass appraisal process.

In analyzing data, it is important for to compare the characteristics of sold parcels such as location, highest and best use, size, etc. In mass appraisal situations, this allows the vacant land sales to be grouped based on similar characteristics and assign land values derived from the grouping to subject properties sharing similar characteristics with the group.

For residential properties, flat value, value per square foot, value per acre, or value per front foot may be the best unit of comparison. "Frontage" is the lineal distance that a lot borders on a street or water, and is typically expressed in feet. Flat values for a site or lot are another option for residential properties, especially in platted subdivisions. Agricultural land is typically valued on a per acre basis. The acre is used as a unit of comparison when valuing large land areas (e.g., farms, pastures, timber lands, recreational lands, etc.). Selecting the proper unit of comparison is important in gaining an understanding of how the market is behaving.

In the mass appraisal process, regardless of the unit of comparison selected, you must also give consideration to adjustments for positive or negative influences in setting the land value for a parcel. Influences such as corner lots in residential settings, high traffic volumes, unusual shape, unusual topography, nearby nuisances, etc. should be given consideration for possible adjustment. To the extent possible, adjustments should be derived from the market.

It can be common for sales information to contain outliers, which are values that lie outside the range of values formed by the majority of other sales. These sales are considered outliers because their sale prices lie well outside the range of values formed by the other sales information. The use of the outlier sales information may lead to faulty results. Often there will be a reason for the divergent sale price. Additional investigation may show that the buyer and seller involved in the sale are business partners and the reduced price was due to their business association, the buyer and seller are related, or that the sale is a foreclosure. It is appropriate to remove these sales from the analysis as they are not arm's length sales and do not correctly reflect market values. If there are numerous REO or Bank REO sales in an area it is then appropriate to keep those sales in the analysis as they will have an effect on market values in that area.

A table is provided below containing vacant land sales information compiled in a mass appraisal situation. The information shown has been collected, verified, analyzed, and sorted by surface area (size). In this case, the selected unit of comparison is value per acre.

4A100A	00000000	9/16/2014	\$ 362,444	\$ 2,005,578	2451950.44	56.289
000000000	00000000	6/3/2014	\$ 550,000	\$ 85,578	709548.84	16.289
000000000	00000000	9/30/2014	\$ 339,000	\$ 1,920,000	1742401.6	40
4A100B	00000000	4/21/2014	\$ 186,733	\$ 1,873,720	3337480.08	76.618
000000000	00000000	7/17/2014	\$ 210,000	\$ 238,280	518973.84	11.914
000000000	00000000	1/10/2014	\$ 261,630	\$ 307,800	670388.4	15.39
000000000	00000000	3/20/2014	\$ 187,500	\$ 682,720	743482.08	17.068
000000000	00000000	8/8/2014	\$ 105,000	\$ 216,060	470578.68	10.803
000000000	00000000	2/5/2014	\$ 190,500	\$ 226,820	494013.96	11.341
000000000	00000000	6/6/2014	\$ 165,000	\$ 202,040	440043.12	10.102
4A100C	00000000	1/22/2015	\$ 37,580	\$ 307,850	244371.6	5.61
000000000	00000000	2/27/2014	\$ 42,500	\$ 41,300	51400.8	1.18
000000000	00000000	10/9/2015	\$ 33,500	\$ 55,500	44431.2	1.02
000000000	00000000	11/20/2014	\$ 33,500	\$ 75,000	43995.6	1.01
000000000	00000000	8/21/2015	\$ 33,500	\$ 75,000	43995.6	1.01
000000000	00000000	11/6/2014	\$ 44,900	\$ 61,050	60548.4	1.39

NbhdCd

- 4A100A
- 4A100B
- 4A100C
- 4A100D
- 4A100F
- 4A101B
- 4A101D
- 4A200A

MktArea

- 3X Northeast
- 4A Southwest
- 4B Southwest
- 4C Southwest
- 4D Southwest
- 4I Southwest
- 4M Southwest
- 4R Southwest

Land Value by Allocation:

When limited sales data is available in a given neighborhood or area, it is sometimes necessary to use alternative methods of land valuation. In the allocation method, a typical ratio of *land value to total improvement value* (or building value) for the specific type of property being appraised and then infers land value for the subject property or properties by applying that ratio. This method can be used when sales of vacant land are scarce (or non-existent) in a given area, but where there have recently been sales of improved properties.

Under the allocation procedure, an estimate is made of the value that land contributes to the total property value. This land value can be estimated from the appraiser's knowledge of the market based upon:

- Previous years' land values,
- Analysis of new construction sites from similar neighborhoods, and
- Land-to-building ratios from similar neighborhoods.

The allocation method should only be used when there are insufficient comparable sales to estimate the site value by the sales comparison approach to value. Allocation is usually more reliable when the improvements are relatively new. As the improvements age, the land/property ratio increases. Remodeled older improvements may distort ratios when compared to non-remodeled older properties.

Row Labels	PIN Count	Avg Sale Price	Average of TotalValue	Sum of 20%	Sum of 25%
Residential By Flat Value					
60000	11	\$ 391,868	\$ 391,174	\$ 78,374	\$ 97,967
22400B	26	\$ 382,288	\$ 400,680	\$ 76,458	\$ 95,572
Residential By Flat Value					
60000	23	\$ 385,848	\$ 403,412	\$ 77,170	\$ 96,462
70000	3	\$ 355,000	\$ 379,737	\$ 71,000	\$ 88,750
22400C	8	\$ 382,363	\$ 371,133	\$ 76,473	\$ 95,591
Residential By Flat Value					
60000	8	\$ 382,363	\$ 371,133	\$ 76,473	\$ 95,591
22400D	27	\$ 460,679	\$ 459,559	\$ 92,136	\$ 115,170
Residential By Flat Value					
75000	27	\$ 460,679	\$ 459,559	\$ 92,136	\$ 115,170
22400F	3	\$ 352,650	\$ 354,445	\$ 70,530	\$ 88,163

Residential Equity Comparison Approach:

The residential equity comparison approach is used to defend the equality and uniformity of TAD residential property values determined by the cost approach. This approach focuses on comparing 3 to 9 values determined by the cost approach with characteristics most like the subject property to show that TAD appraises properties equally and uniformly as required by the property tax code.

Builders Inventory:

In accordance with Sec. 23.12(b), the Tarrant Appraisal District (TAD) has established the following policy and procedures for the equitable and uniform appraisal of vacant inventory for ad valorem purposes.

- ✓ Both Improved and Vacant Real Property qualify for Builder's Inventory Valuation.
 - Inventory Valuation is equal to 1) or 2) below, but not both:
 - 1) Fair Market Value minus:
 - o Improved Discount – 20%; Vacant Discount – 30%
 - 2) Builder's Cost as of Jan. 1st
- ✓ There is no minimum ownership requirement (i.e. a single lot or house qualifies).
- ✓ The property must be owned by a builder on January 1st of the year to qualify.
- ✓ Renditions are confidential and will be treated as confidential information.

****IMPORTANT**** Texas Property Tax Code Sec. 23.12 - An inventory shall include residential real property that has never been occupied as a residence and is held for sale in the ordinary course of a trade or business, provided that the residential real property remains unoccupied, is not leased rented, and produces no income. Texas Property Tax Code References: 22.01(c-2); 22.01(d-1); 22.26; 22.27; 23.12

Instructions for Filing:

- Complete & Return the Rendition of Residential Builder's Inventory on or before **April 15th annually**.
- Attach an Excel listing of all requested properties to the Completed Rendition of Residential Builder's Inventory
 - ✓ Excel format for return is as follows:
 - o **Required Fields:**
 - Column A: TAD Account Number
 - Column B: Tax Year
 - Column C: Owner as of Jan. 1st
 - o **Optional Fields:**
 - Column D: Situs Address
 - Column E: Legal Description
 - Column F: Total Cost as of Jan. 1st
 - Column G: Listing Price
 - Column H: Requested Value

* Rendition of Residential Builder's Inventory is not required to receive inventory valuation. However, renditions are extremely valuable to both TAD and the Builder. Rendering will ensure that each property receives inventory valuation. Completed Renditions must be returned prior to the protest deadline or prior to the Appraisal Review Board Hearing for the property to be timely. Renditions returned after the aforementioned dates shall not be accepted.

Example of Excel Listing:

A	B	C	D	E	F	G	H
TAD Account	Tax Year	Owner Jan. 1 st	Situs	Legal Description	Cost Jan. 1 st	Listing Price	Requested Value
12345678	2017	TAD Homes Inc.	1201 TAD Acres	TAD Acres, Lot 1	\$215,325	\$269,156	\$215,325
12345679	2017	TAD Homes Inc.	1202 TAD Acres	TAD Acres, Lot 2	\$255,655	\$319,569	\$255,655
12345680	2017	TAD Homes Inc.	1203 TAD Acres	TAD Acres, Lot 3	\$305,444	\$381,805	\$305,444
12345681	2017	TAD Homes Inc.	1204 TAD Acres	TAD Acres, Lot 4	\$45,000	\$56,250	\$45,000
12345682	2017	TAD Homes Inc.	1205 TAD Acres	TAD Acres, Lot 5	\$45,000	\$56,250	\$45,000
12345683	2017	TAD Homes Inc.	1206 TAD Acres	TAD Acres, Lot 6	\$45,000	\$56,250	\$45,000
12345684	2017	TAD Homes Inc.	1207 TAD Acres	TAD Acres, Lot 7	\$45,000	\$56,250	\$45,000
12345685	2017	TAD Homes Inc.	1208 TAD Acres	TAD Acres, Lot 8	\$45,000	\$56,250	\$45,000
Required Fields			Optional Fields				

Override Value:

The residential override value is a value carried over because of an ARB, Arbitration or Litigation decision.

Basic Cost Valuation Formula:

$$MV = LV + LCM [RCN-D]$$

MV = Market Value RCN = Replacement Cost New R = Rate
 LV = Land Value D = Depreciation A = Age
 LCM = Local Cost Modifier \square = Square Feet U = Unit

LV (Land Value):

$$LV = (Rating \times Size) \times Adjustments$$

- For residential Land Types without a Land Use (Ag) one of the following will be used:

Land Type		Size Type
Residential By Square Foot	= Site Rating x	Square Footage
Residential By Acre	= Site Rating x	Acres
Residential By Flat Value	= Site Rating x	Units
Residential By Frontage	= Site Rating x	Frontage Feet
Common Area Land	= Site Rating x	Units

- If the residential property has a Land Use (Agricultural Use) the land value will need to be calculated using the Land Use Rating. The Land Use Rating trumps the Site Rating and the Land Use Rating is used in the appraised value calculation.

Land Type		Size Type
Residential By Acre	= Land Use Rating x	Acres

Note: The system will calculate the land value with the Site Rating and the Land Use Rating. Both land values are recorded in the system (the law imposes a "rollback" tax on 1-D-1 land when it is taken out of agricultural use. The rollback tax equals the difference between the taxes the owner actually paid in the five years preceding the change in use and the taxes the owner would have paid on his property's market value going 5 years back).

- Check for any land adjustments listed in the adjustment tab of all the land lines listed in the RPM Main Page → Appraisal Site → Land Tab.
- Use the Site Rating, Size and any Land Adjustments to calculate the Land Value.

LCM [RCNLD] (Appraisal Site Improvement Value):

Appraisal Site Improvement Value = LCM [(R x Adj.) x Unit of Measure - D]
 All Residential Improvements have a Market Adjustment referred to as the Local Cost Modifier (LCM) that changes yearly.

$$2017 LCM = 1.00$$

The LCM is applied to the Replacement Cost New Less Depreciation (RCN-D) for all of the improvements and features on the appraisal site.

Residential Improvement RCN-D:

$$RCN-D = [(R \times Quality Adj. \times Neighborhood Adj.) \times \square] - D$$

- Find the RCN for the Improvements on the appraisal site:

$$RCN = (R \times Quality Adj. \times Neighborhood Adj.) \times \square$$
 - Find the Rate per Square Foot for the Improvement Type the value is being calculated for in the corresponding Base Model Rate table.

Note: More than likely the improvements square footage will fall between two of the square footages listed on the cost table and a linear interpolation will have to be done to get the exact Rate per Square Foot for the improvement.

$$R \text{ per } \square = R_1 + \frac{(\square - \square_1)(R_2 - R_1)}{\square_2 - \square_1}$$
 - Find the Quality Code Adjustment for the Improvement Type the value is being calculated for in the corresponding Quality Code Adjustment table.
 - Find the Neighborhood Adjustment for the Improvement Type the value is being calculated for in the corresponding Neighborhood Code Adjustment table (if applicable).
 - Once the Rate per Square Foot, Quality Adjustment, and Neighborhood Code Adjustment are found calculate the RCN.

- Find the RCN-D for the Improvements on the appraisal site:

$$RCN-D = RCN - D$$

- Find the Depreciation Rate for the improvement the value is being calculated for in the corresponding Depreciation by Condition table.

Note: More than likely the improvements age will fall between two of the ages listed on the depreciation table and a linear interpolation will have to be done to get the exact depreciation.

$$\text{Depreciation Rate} = R_1 + \frac{(\text{Age} - \text{Age}_1)(R_2 - R_1)}{\text{Age}_2 - \text{Age}_1}$$

- Apply the Depreciation Rate to the RCN to get the Depreciation.

$$D = RCN \times \text{Depreciation Rate}$$
- Once the Depreciation is calculated subtract it from the RCN to arrive at the RCN-D.

Residential Feature RCN-D:

- Find the RCN for the Features on the appraisal site:

$$RCN = (R \times Quality Adj.) \times \text{Unit} (\square \text{ or } \text{Number of Units}) - D$$

- Find the Rate per Unit for the Feature the value is being calculated for in the corresponding Base Model Rate table.

Note: More than likely the features units will fall between two of the units listed on the cost table and a linear interpolation will have to be done to get the exact Rate per unit for the improvement.

$$\text{Rate per Unit} = R_1 + \frac{(\text{Unit} - \text{Unit}_1)(R_2 - R_1)}{\text{Unit}_2 - \text{Unit}_1}$$
- Find the Quality Code Adjustment for the Feature the value is being calculated for in the corresponding Quality Code Adjustment table.
- Once the Rate per Unit and Quality Adjustment are found calculate the RCN.

Appraisal Site Improvement RCN-D:

Add the Residential Improvement RCNLD and all of the Residential Feature RCN-D values together to get the Appraisal Site RCN-D.

Appraisal Site Improvement Value:

Once the RCN-D total for all of the Improvements and Features is calculated apply the LCM to the total RCNLD value.

MV (Market Value):

$$\text{Market Value} = \text{Land Value} + \text{Appraisal Site Improvement Value}$$

The final step is to add the Land Value to the Appraisal Site Improvement Value to get the Market Value for the Property.

**Residential Cost Approach for Appraisal Site Buildings
RCNLD Value Buildup:**

$$RCNLD = [(R \times \text{Quality Adj.} \times \text{Neighborhood Adj.}) \times \Phi] - D$$

Building Value Buildup

Section	Size Type	Size	Unit of Measure	Rate	Value	Total
Appraised Date		7/31/2019				
Calculated Date		3/6/2018				
Ground	Actual Area	1,883	Square Feet	\$65.45		
Local Cost Modifier				1.00		
Quality Adjustment				1.19		
Neighborhood Adjustment				1.31		
Adjusted Base Rate	Actual Area	1,883	Square Feet	\$102.03	\$192,123	
Full Upper	Actual Area	160	Square Feet	\$65.45		
Local Cost Modifier				1.00		
Quality Adjustment				1.19		
Neighborhood Adjustment				1.31		
Adjusted Base Rate	Actual Area	160	Square Feet	\$102.03	\$68,124	
Replacement Cost New				100.00%		\$208,447
Normal Depreciation				18.75%		
RCNLD				18.75%		\$169,363
Traditional						\$169,363
Building Value						\$169,363
Valuation Model	Residential Cost					
Calculated By	System					

1.) Find the RCN for the Building Improvements on the appraisal site:

$$RCN = (R \times \text{Quality Adj.} \times \text{Neighborhood Adj.}) \times \Phi$$

- Base Rate per Square Foot for Building Improvement Sections:
 - The Base Rate per Square Foot is calculated by the system using the corresponding Base Model Rate table.
 - Note:** More than likely the improvements total square footage will fall between two of the square footages listed on the Base Model Rate table and a linear interpolation will have to be done to get the exact Rate per Square Foot for the improvement. Building Improvements can have multiple sections. There will be a different section for each floor (Ground, Upper, Lower Level, Basement) or additions to the original structure. In some cases the base rate for each section could be different.

$$R \text{ per} = R_1 + \frac{(\Phi - \Phi_1)(R_2 - R_1)}{\Phi_2 - \Phi_1}$$

\$65.45 is the Base Rate for both the Ground and Upper sections for this example.

- Adjusted Base Rate per Square Foot for Building Improvement:
 - Apply the **Local Cost Modifier**, **Quality Adjustment** and the **Neighborhood Adjustment** to the Base Rate:

Local Cost Modifier	→	65.45	X	1.00	=	65.45
Quality Adjustment	→	65.45	X	1.19	=	77.8855
Neighborhood Adjustment	→	77.8855	X	1.31	=	102.03

\$102.03 is the Adjusted Base Rate for both the Ground and Upper sections for this example.

- Calculate the RCN for the Building Improvement and add the section values together to get one total RCN value:
 - Apply the Adjusted Base Rate to the square footage of each Building Section:
 - Note:** Building Improvements can have multiple sections. There will be a different section for each floor (Ground, Upper, Lower Level, Basement) or additions to the original structure. In some cases the base rate and the adjusted base rate for each section could be different, thus and adjusted base rate would have to be calculated for each section.

102.03 x 1883	=	192,122.49	(Ground)
+ 102.03 x 160	=	16,324.80	(Upper)
Total:		208,447.29	

2.) Apply the Percent Complete and Find the RCNLD for the Improvements on the appraisal site to get the Final Improvement Value:

$$RCNLD = RCN - D$$

- Apply the Percent Complete:

$$100.00\% \times 208,447 = 208,447 \text{ or } 1.00 \times 208,447 = 208,447$$

- Find the Depreciation Rate for the improvement the value is being calculated for in the corresponding Depreciation by Condition table.
 - Note:** More than likely the improvements age will fall between two of the ages listed on the depreciation table and a linear interpolation will have to be done to get the exact depreciation.

$$\text{Depreciation Rate} = R_1 + \frac{(\text{Age} - \text{Age}_1)(R_2 - R_1)}{\text{Age}_2 - \text{Age}_1}$$

- Apply the Depreciation Rate to the RCN to get the Depreciation:

$$D = RCN \times \text{Depreciation Rate}$$

$$208,447 \times 18.75\% = 39,083.81 \text{ or } 208,447 \times 0.1875 = 39,083.81$$

- Once the Depreciation is calculated subtract it from the RCN to arrive at the RCNLD for the Building Improvement:

$$208,447 - 39,084 = 169,363$$

\$169,363 Total Building Value

Note: Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information from the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.

**Residential Cost Approach for Appraisal Site Related Features
to the Improvement RCNLD Value Buildup:**

$$RCNLD = [(R \times \text{Quality Adj.} \times \text{Neighborhood Adj.}) \times \Phi] - D$$

Garage:

Feature Value Buildup

Section	Size Type	Size	Unit of Measure	Rate	Value	Total
Appraised Date		7/31/2019				
Calculated Date		3/2/2019				
Garage	Actual Area	651	Square Feet	\$32.16		
Local Cost Modifier				1.00		
Quality Adjustment				1.19		
Adjusted Base Rate	Actual Area	651	Square Feet	\$38.27	\$24,914	
Replacement Cost New						\$24,914
Percent Complete				100.00%		
Normal Depreciation				18.75%		
RCNLD				18.75%		\$20,243
Feature Value						\$20,243
Valuation Model	Residential Cost					
Calculated By	System					

1.) Find the RCN for the Features attached to the Improvement on the appraisal site:

$$RCN = (R \times \text{Quality Adj.}) \times \text{Unit} (\Phi \text{ or Number of Units}) - D$$

- Find the Base Rate per Unit for the Feature the value is being calculated for in the corresponding Base Model Rate table.
 - Note:** More than likely the features units will fall between two of the units listed on the cost table and a linear interpolation will have to be done to get the exact Rate per unit for the Feature.

$$\text{Rate per Unit} = R_1 + \frac{(\text{Unit} - \text{Unit}_1)(R_2 - R_1)}{\text{Unit}_2 - \text{Unit}_1}$$

\$32.16 is the Base Rate for a Garage in this example.

- Find the Adjusted Base Rate per Square Foot for the Feature
 - Apply the **Local Cost Modifier**, **Quality Adjustment** to the Base Rate:

$$32.16 \times 1.00 = 32.16 \rightarrow 32.16 \times 1.19 = 38.2704$$

\$38.27 is the Adjusted Base Rate for a Garage in this example

- Calculate the RCN for the Attached Feature:
 - Apply the Adjusted Base Rate to the square footage or unit count of the Feature:

$$\text{Garage: } 38.27 \times 651 = 24,913.77$$

2.) Apply the Percent Complete and find the RCNLD for the attached features to get the Final Attached Feature Values:

$$RCNLD = RCN - D$$

- Apply the Percent Complete:

$$\text{Garage: } 100.00\% \times 24,914 = 24,914 \text{ or } 1.00 \times 24,914 = 24,914$$

- Find the Depreciation Rate for the feature the value is being calculated for in the corresponding Depreciation by Condition table.
 - Note:** More than likely the Features age will fall between two of the ages listed on the depreciation table and a linear interpolation will have to be done to get the exact depreciation.

$$\text{Depreciation Rate} = R_1 + \frac{(\text{Age} - \text{Age}_1)(R_2 - R_1)}{\text{Age}_2 - \text{Age}_1}$$

- Apply the Depreciation Rate to the RCN to get the Depreciation:

$$D = RCN \times \text{Depreciation Rate}$$

$$\text{Garage: } 24,914 \times 18.75\% = 4,671.375 \text{ or } 24,914 \times .1875 = 4,671.375$$

- Once the Depreciation is calculated subtract it from the RCN to arrive at the RCNLD for the Feature:

$$\text{Garage: } 24,914 - 4,671 = 20,243$$

\$20,243 Total Garage Related Feature Value

Note: Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information from the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.

Residential Cost Approach for Appraisal Site Related Features to the Improvement RCNLD Value Buildup Continued:

RCNLD = [(R x Quality Adj. x Neighborhood Adj.) x \bar{U}] - D

Pool-Swimming:

Feature Value Buildup							
Section	Size Type	Size	Unit of Measure	Rate	Value	Total	
Appraised Date	7/31/2018						
Calculated Date	3/2/2018						
Pool-Swimming	Number of Units	1	Units	\$10,000.00			
Local Cost Modifier				1.00			
Quality Adjustment				1.50			
Adjusted Base Rate	Number of Units	1	Units	\$15,000.00	\$15,000		
Replacement Cost New						\$15,000	
Percent Complete				100.00%			
Normal Depreciation				0.00%			
RCNLD				0.00%			\$15,000
Feature Value							\$15,000
Valuation Model	Residential Cost						
Calculated By	System						

1.) Find the RCN for the Features Not Attached to the Improvement on the appraisal site:

RCN = (R x Quality Adj.) x Unit (\bar{U} or Number of Units) - D

- Find the Base Rate per Unit for the Feature the value is being calculated for in the corresponding Base Model Rate table.
Note: More than likely the features units will fall between two of the units listed on the cost table and a linear interpolation will have to be done to get the exact Rate per unit for the Feature.

Rate per Unit = $R_1 + \frac{(Unit - Unit_2)(R_2 - R_1)}{Unit_2 - Unit_1}$

→ \$10,000 is the Base Rate for a Pool in this example.

- Find the Adjusted Base Rate per Square Foot or Unit for the Feature
 - Apply the **Local Cost Modifier** and **Quality Adjustment** to the Base Rate:

Local Cost Modifier → $10,000 \times 1.00 = 10,000$
 Quality Adjustment → $10,000 \times 1.50 = 15,000$

→ \$15,000 is the Adjusted Base Rate for a Pool in this example.

- Calculate the RCN for the Feature:
 - Apply the Adjusted Base Rate to the square footage or unit count of the Feature:

Pool: $15,000 \times 1(\text{unit}) = 15,000$

2.) Apply the Percent Complete and find the RCNLD for the features on the appraisal site to get the Final Unattached Feature Values:

RCNLD = RCN - D

- Apply the Percent Complete:

→ **Pool: $100.00\% \times 15,000 = 15,000$ or $1.00 \times 15,000 = 15,000$**

- Find the Depreciation Rate for the feature the value is being calculated for in the corresponding Depreciation by Condition table.
Note: More than likely the Features age will fall between two of the ages listed on the depreciation table and a linear interpolation will have to be done to get the exact depreciation.

Depreciation R = $R_1 + \frac{(Age - Age_1)(R_2 - R_1)}{Age_2 - Age_1}$

- Apply the Depreciation Rate to the RCN to get the Depreciation:

$D = RCN \times \text{Depreciation Rate}$

→ **Pool: $15,000 \times 0.00\% = 0.00$ or $15,000 \times .0000 = 0$**

- Once the Depreciation is calculated subtract it from the RCN to arrive at the RCNLD for the Feature:

→ **Pool: $15,000 - 0.00 = 15,000$**

\$15,000.00 Total Pool-Swimming Related Feature Value ←

Note: Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information from the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.

Total Related Feature Value:

Once the value for all the Feature Value Buildups for all features related to a building have been calculated add all of the total feature values together to get the total feature value:

Total Garage Related Feature Value:	\$20,243.00
Total Pool-Swimming Related Feature Value: +	\$15,000.00
Total Related Feature Value:	\$35,243.00

Residential Cost Approach for Land Line Value (LV) Buildup:

LV = (Rating x Size) +/- [(Rating x Size) x Adjustments]

Section	Size Type	Size	Size Type	Rate	Value	Total
Appraised Date	7/31/2018					
Calculated Date	3/2/2018					
Land Calc Method	Per Unit By Attribute Data			\$35,000		
Base Rate	Residential By Flat Value	1	Units	\$35,000	\$35,000	
Size				50.00%		
Adjusted Base Rate	Residential By Flat Value	1	Units	\$52,500.00	\$52,500.00	
Land Value	Residential By Flat Value					\$52,500.00
Valuation Model	Residential Cost					
Calculated By	System					

For residential Land Types without a Land Use (Ag) one of the following will be used:

Land Type	Size Type
Residential By Square Foot	= Site Rating x Square Footage
Residential By Acre	= Site Rating x Acres
Residential By Flat Value	= Site Rating x Units
Residential By Frontage	= Site Rating x Units
Residential By Frontage	= Site Rating x Frontage Feet
Common Area Land	= Site Rating x Units

- If the residential property has a Land Use (Agricultural Use) the land value will need to be calculated using the Land Use Rating. The Land Use Rating trumps the Site Rating and the Land Use Rating is used in the appraised value calculation.

Land Type	Size Type
Residential By Acre	= Land Use Rating x Acres

Note: The system will calculate the land value with the Site Rating and the Land Use Rating. Both land values are recorded in the system (the law imposes a "rollback" tax on 1-D-1 land when it is taken out of agricultural use. The rollback tax equals the difference between the taxes the owner actually paid in the three years preceding the change in use and the taxes the owner would have paid on his property's market value going 3 years back).

1.) Find the Base Rate for the Land:

→ **\$35,000 is the Base Rate for the Site in this example.**

2.) Find the adjusted Base Rate for the Land:

- Apply any Land Adjustments to the Base Rate:
 - In this example there is a 50.00% size adjustment:

$35,000 \times 50.00\% = 17,500$ or $35,000 \times .5000 = 17,500$

- Apply the size adjustment to the Base Rate:

$35,000 + 17,500 = 52,500$

→ **\$52,500 is the Adjusted Base Rate for the Site in this example**

3.) Find the Land Size or Number of Land Units:

→ **1.0000 is the Land Units for the site in this example.**

4.) Use the Base Rate, any Land Adjustments, and Size to calculate the Land Value.

→ **$52,500 \times 1.0000 = 52,500$**

\$52,500.00 Final Land Value ←

Total Site Value:

Once the value for all Building Value Buildups, Feature Value Buildups for all features unattached to a building and Land Line Value Buildups have been calculated add all of the total values together to get the total site cost value:

Total Building Value:	\$169,363.00
Total Related Feature Value:	\$35,243.00
Total Land Value: ±	\$52,500.00
Total Site Value :	\$257,106.00

Round to the nearest whole number.

\$257,106 Total Site Value

Note: Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information from the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.

Residential Improved Proerties Sales Comparison Approach:

STEP 1 - Sales Comparable Selection

CAMA system uses a three-step process to select three (3) to six (6) sales comparables with the most like characteristics of the subject property to indicate the property's value.

- 1st **Neighborhood** is selected in the **Initial Model Selection Filter**.
- 2nd all sales comparables must meet the following **Selection Parameters**:
 - Improvement Style = Subject Improvement Style
 - Improvement Quality = Subject Improvement Quality
 - Improvement Type = Subject Improvement Type
 - Sale Date > January 1st of previous tax year (multi-family properties may include sales 2 years prior)
 - Sale Price > 1
- 3rd the system ranks the sales comparables by **Index Value** in ascending order. The most comparable property sales will have a lower index value and the least comparable property sales will have a higher index value. Index values are calculated using the following **Weighting Parameters**:

SUBJECT PROPERTY	WEIGHTING METHOD	SALES COMP	INDEX WEIGHT
Neighborhood	Match	Neighborhood	+400
Sub Market Area	Match	Sub Market Area	+400
Market Area	Match	Market Area	+1000
Quality	Match	Quality	+2000
Condition	Match	Condition	+200
Year Built	Difference	Year Built	+Difference x 4.00
Res Actual Area	Difference	Res Actual Area	+Difference x 0.20
Land Value	Difference	Land Value	+Difference x 0.01
Total Feature Value	Difference	Total Feature Value	+Difference x 0.01
Effective Year	Difference	Effective Year	+Difference x 4.00

INDEX VALUE:

Subject	Comp 1	Comp 2	Comp 3
PI# 0000000 Neighborhood 000000 Address 9045 ABC TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0000000 Neighborhood 000000 Address 9040 JKL TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0000000 Neighborhood 000000 Address 9048 DEF TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0000000 Neighborhood 000000 Address 9016 MNO TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979
Actual Area 1579 Land Value \$45,000.00 Garage Value \$10,248.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1592 Land Value \$45,000.00 Garage Value \$10,274.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1715 Land Value \$45,000.00 Garage Value \$10,274.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1777 Land Value \$45,000.00 Garage Value \$10,274.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979
Sale Date 0 Sale Price \$0.00 Comp Object Index Value 0	Sale Date 0 Sale Price \$295,000.00 * Comp Object Index Value 21	Sale Date 0 Sale Price \$295,000.00 * Comp Object Index Value 27	Sale Date 0 Sale Price \$269,815.00 Comp Object Index Value 100
Indicated Value	\$279,534.00	\$288,149.00	\$283,130.00

Escalations:

If the initial search does not return 3 sales comparables the **Model Selection Filter** will then escalate to the following:

- 1st the **Selection Parameters** will escalate to include the following:
 - Sale Date > January 1st of previous tax year
 - Comp Neighborhood
 - Submarket Area
 - Market Area
 - County
- 2nd the system ranks the sales comparables by Index Value in ascending order using the same Weighting Parameters above and includes all styles.

STEP 2 - Sales Comparable Grid Adjustments

The equity and sales comparable grids adjust for **Actual Area, Land Value, Feature Value, and Effective Year**.

Actual Area Adjustment:

All Single Family, but Urban Condo

Quality	Price per ft ²
Highest	\$225.00
Excellent	\$120.00
Good	\$90.00
Above Average	\$70.00
Average	\$65.00
Low	\$60.00

Urban Condo Only

Quality	Price per ft ²
Highest	\$300.00
Excellent	\$175.00
Good	\$140.00
Above Average	\$0.00
Average	\$0.00
Low	\$0.00

Land Value Adjustment:

- Adjusted for the difference in value.

Feature Value Adjustment:

- Adjusted for the difference in the total feature value.

Garage Value	
Pool Value	
Outbuilding Value	
+ Other Feature Value	
Total Value	

Example:

Comparable 5 differs from the subject property by 11ft² of actual area, \$59.00 for difference in garage area, a \$15,000.00 added for not having a pool and \$1,295.00 adjustment for the difference in effective year.

Actual Area Adj.	11ft ² x \$65 =	\$ - 715.00
Garage Adj.	\$10248 - \$11473 =	\$ - 59.00
Pool Adj.		\$ 15000.00
Effective Year Adj.	1 x (0.005 x \$259000) =	\$ - 1295.00
		\$ 12931.00 net adjustment for comparable 5

Subject	Comp 4	Comp 5	Comp 6
PI# 0642403 Neighborhood 000000 Address 9045 ABC TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0641862 Neighborhood 000000 Address 8911 JKL TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1980	PI# 0659179 Neighborhood 000000 Address 9045 DEF TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1980	PI# 0711539 Neighborhood 000000 Address 9224 GHI CT Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1981
Actual Area 1579 Land Value \$45,000.00 Garage Value \$10,248.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1592 Land Value \$45,000.00 Garage Value \$11,114.00 Pool Value \$0.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1590 Land Value \$45,000.00 Garage Value \$11,473.00 Pool Value \$0.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1980	Actual Area 1657 Land Value \$40,500.00 Garage Value \$12,561.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$7,090.00 Effective Year 1981
Sale Date 0 Sale Price \$0.00 Comp Object Index Value 0	Sale Date 0 Sale Price \$233,200.00 * Comp Object Index Value 158	Sale Date 0 Sale Price \$259,000.00 * Comp Object Index Value 159	Sale Date 0 Sale Price \$250,000.00 * Comp Object Index Value 162
Indicated Value	\$279,534.00	\$247,969.00	\$271,931.00

STEP 3 - Indicated Value Calculation

The TAD Mass Appraisal Records System uses Inversely Proportional Index Weighting to select comparables for a property. Inversely Proportional Index Weighting is the weighting of a comparable's contribution to the subject property is inversely proportional to its index value relative to the other comps used in the value calculation. Simply speaking, the better the comparable, the lower the Index value and conversely, the poorer the comparable the higher the Index value.

Indicated Value Calculation:

Subject	Comp 1	Comp 2	Comp 3
PI# 0000000 Neighborhood 000000 Address 9045 ABC TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0000000 Neighborhood 000000 Address 9040 JKL TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0000000 Neighborhood 000000 Address 9048 DEF TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0000000 Neighborhood 000000 Address 9016 MNO TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979
Actual Area 1579 Land Value \$45,000.00 Garage Value \$10,248.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1592 Land Value \$45,000.00 Garage Value \$10,274.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1715 Land Value \$45,000.00 Garage Value \$10,274.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1777 Land Value \$45,000.00 Garage Value \$10,274.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979
Sale Date 0 Sale Price \$0.00 Comp Object Index Value 0	Sale Date 0 Sale Price \$295,000.00 * Comp Object Index Value 21	Sale Date 0 Sale Price \$295,000.00 * Comp Object Index Value 27	Sale Date 0 Sale Price \$269,815.00 Comp Object Index Value 100
Indicated Value	\$279,534.00	\$288,149.00	\$283,130.00

Subject	Comp 4	Comp 5	Comp 6
PI# 0642403 Neighborhood 000000 Address 9045 ABC TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1979	PI# 0641862 Neighborhood 000000 Address 8911 JKL TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1980	PI# 0659179 Neighborhood 000000 Address 9045 DEF TR Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1980	PI# 0711539 Neighborhood 000000 Address 9224 GHI CT Improvement Type ResSingfam Improvement Style Traditional Quality Average Condition Average Year Built 1981
Actual Area 1579 Land Value \$45,000.00 Garage Value \$10,248.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1592 Land Value \$45,000.00 Garage Value \$11,114.00 Pool Value \$0.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1979	Actual Area 1590 Land Value \$45,000.00 Garage Value \$11,473.00 Pool Value \$0.00 Outbuilding Value \$0.00 Other Feature Value \$0.00 Effective Year 1980	Actual Area 1657 Land Value \$40,500.00 Garage Value \$12,561.00 Pool Value \$15,000.00 Outbuilding Value \$0.00 Other Feature Value \$7,090.00 Effective Year 1981
Sale Date 0 Sale Price \$0.00 Comp Object Index Value 0	Sale Date 0 Sale Price \$233,200.00 * Comp Object Index Value 158	Sale Date 0 Sale Price \$259,000.00 * Comp Object Index Value 159	Sale Date 0 Sale Price \$250,000.00 * Comp Object Index Value 162
Indicated Value	\$279,534.00	\$247,969.00	\$255,629.00

Step 1 Add the **Index Value** of all of the comparables together:

- 21
- 27
- 100
- 158
- 159
- + 162
- 627

Step 2 Divide the **Sum of the Index Values** by each comparables **Index Value** to get the reciprocal for each comparable:

- 627/21 or 29.86%
- 627/27 or 23.22%
- 627/100 or 6.27%
- 627/158 or 3.97%
- 627/159 or 3.94%
- 627/162 or 3.87%

Step 3 Add the reciprocals of all the comparable Index Values together:

- 29.86
- 23.22
- 6.27
- 3.97
- 3.94
- + 3.87
- 71.13

Step 4 Divide each reciprocal by the sum of all the reciprocals to generate a proportional weighting appropriate for the index methodology:

- 29.86 ÷ 71.13 = 41.98%
- 23.22 ÷ 71.13 = 32.64%
- 6.27 ÷ 71.13 = 8.81%
- 3.97 ÷ 71.13 = 5.58%
- 3.94 ÷ 71.13 = 5.54%
- 3.87 ÷ 71.13 = 5.44%

Step 5 Multiply the **Calibrated Value** (adjusted value) of each comparable by the weighting calculated in **Step 4**:

- .4198 x 288,149 = 120,964.95
- .3264 x 286,134 = 93,394.14
- .0881 x 263,130 = 23,181.75
- .0558 x 247,969 = 13,836.67
- .0554 x 271,931 = 15,064.98
- .0544 x 255,629 = 13,906.22

Step 6 Add the weighted value amount from each comparable together to reach the Indicated Value:

- 120,964.95
- 93,394.14
- 23,181.75
- 13,836.67
- 15,064.98
- + 13,906.22
- 279,533.71

Residential Improved Properties Equity Comparison Approach:

STEP 1 - Equity Comparable Selection For Improved Properties

CAMA system uses a three-step process to select three (3) to nine (9) equity comparables with the most like characteristics of the subject property to indicate the property's value.

- 1st **Neighborhood** is selected in the **Initial Model Selection Filter**.
- 2nd all comparables must meet the following **Selection Parameters**:
 - Improvement Quality = Subject Improvement Quality
 - Improvement Style = Subject Improvement Style
 - Building Percent Complete = 100%
- 3rd the system ranks the equity comparables by **Index Value** in ascending order. The most comparable properties will have a lower index value and the least comparable property sales will have a higher index value. Index values are calculated using the following **Weighting Parameters**:

SUBJECT PROPERTY	WEIGHTING METHOD	SALES COMP	INDEX WEIGHT
Neighborhood	Match	Neighborhood	+400
Sub Market Area	Match	Sub Market Area	+400
Market Area	Match	Market Area	+1000
Quality	Match	Quality	+2000
Condition	Match	Condition	+200
Year Built	Difference	Year Built	+Difference x 4.00
Res Actual Area	Difference	Res Actual Area	+Difference x 0.20
Land Value	Difference	Land Value	+Difference x 0.01
Total Feature Value	Difference	Total Feature Value	+Difference x 0.01
Effective Year	Difference	Effective Year	+Difference x 4.00

INDEX VALUE:

Subject	Comp 1	Comp 2	Comp 3
Actual Area	1579	1599	1579
Land Value	\$45,000.00	\$45,000.00	\$45,000.00
Garage Value	\$10,248.00	\$8,634.00	\$8,634.00
Pool Value	\$15,000.00	\$15,000.00	\$15,000.00
Outbuilding Value	\$0.00	\$0.00	\$0.00
Other Feature Value	\$0.00	\$0.00	\$0.00
Effective Year	1979	1979	1979
Comp Object Index Value	0	10	11
Notified Value	\$247,495.00	\$248,383.00	\$245,672.00
Value/			
Median Value	\$247,697.30		
Indicated Value	\$247,697.00		

STEP 2 - Equity Comparable Grid Adjustments

The equity and sales comparable grids adjust for **Actual Area**, **Land Value**, and **Feature Value**.

Actual Area Adjustment:

- Rate for Actual Area adjustments is price per ft² by quality:

All Single Family, but Urban Condo		Urban Condo Only	
Quality	Price per ft ²	Quality	Price per ft ²
Highest	\$225.00	Highest	\$300.00
Excellent	\$120.00	Excellent	\$175.00
Good	\$90.00	Good	\$140.00
Above Average	\$70.00	Above Average	\$0.00
Average	\$65.00	Average	\$0.00
Low	\$60.00	Low	\$0.00

Land Value Adjustment:

- Adjusted for the difference in value.

Feature Value Adjustment:

- Adjusted for the difference in the total feature value.

Garage Value	
Pool Value	
Outbuilding Value	
+ Other Feature Value	
Total Value	

Example:

Comparable 2 differs from the subject property by 1ft² of Actual Area, \$378.00 for the difference in the Garage Feature Value and \$1,228.36 adjustment for the difference in effective year.

$$\begin{aligned}
 1 \text{ ft}^2 \times \$65.00 &= \$65.00 \quad \$- \quad 65.00 \\
 &\quad \$ \quad 378.00 \text{ (garage feature value difference)} \\
 &\quad +\$ \quad 1,228.36 \\
 &\quad \$ \quad 1,541.36 \text{ net adjustment for Comparable 2}
 \end{aligned}$$

Subject	Comp 1	Comp 2	Comp 3
Actual Area	1579	1599	1579
Land Value	\$45,000.00	\$45,000.00	\$45,000.00
Garage Value	\$10,248.00	\$8,634.00	\$8,634.00
Pool Value	\$15,000.00	\$15,000.00	\$15,000.00
Outbuilding Value	\$0.00	\$0.00	\$0.00
Other Feature Value	\$0.00	\$0.00	\$0.00
Effective Year	1979	1979	1979
Comp Object Index Value	0	10	11
Notified Value	\$247,495.00	\$248,383.00	\$245,672.00
Value/			
Median Value	\$247,697.30		
Indicated Value	\$247,697.00		

STEP 3 - Median Value Calculation

Subject	Comp 1	Comp 2	Comp 3
Actual Area	1579	1599	1579
Land Value	\$45,000.00	\$45,000.00	\$45,000.00
Garage Value	\$10,248.00	\$8,634.00	\$8,634.00
Pool Value	\$15,000.00	\$15,000.00	\$15,000.00
Outbuilding Value	\$0.00	\$0.00	\$0.00
Other Feature Value	\$0.00	\$0.00	\$0.00
Effective Year	1979	1979	1979
Comp Object Index Value	0	10	11
Notified Value	\$247,495.00	\$248,383.00	\$245,672.00
Value/			
Median Value	\$247,697.30		
Indicated Value	\$247,697.00		

Subject	Comp 4	Comp 5	Comp 6
Actual Area	1579	1599	1579
Land Value	\$45,000.00	\$45,000.00	\$45,000.00
Garage Value	\$10,248.00	\$8,634.00	\$8,634.00
Pool Value	\$15,000.00	\$15,000.00	\$15,000.00
Outbuilding Value	\$0.00	\$0.00	\$0.00
Other Feature Value	\$0.00	\$0.00	\$0.00
Effective Year	1979	1979	1979
Comp Object Index Value	0	12	15
Notified Value	\$247,495.00	\$249,828.00	\$258,786.00
Value/			
Median Value	\$247,697.30		
Indicated Value	\$247,697.00		

Subject	Comp 7	Comp 8	Comp 9
Actual Area	1579	1639	1579
Land Value	\$45,000.00	\$45,000.00	\$45,000.00
Garage Value	\$10,248.00	\$8,634.00	\$8,634.00
Pool Value	\$15,000.00	\$15,000.00	\$15,000.00
Outbuilding Value	\$0.00	\$0.00	\$0.00
Other Feature Value	\$0.00	\$0.00	\$0.00
Effective Year	1979	1979	1979
Comp Object Index Value	0	18	21
Notified Value	\$247,495.00	\$255,448.00	\$244,430.00
Value/			
Median Value	\$247,697.30		
Indicated Value	\$247,697.00		

Step 1 Place the values in numerical order from lowest to highest value:

- \$215,599.00
- \$247,132.15
- \$247,213.36
- \$247,686.00
- \$247,697.00**
- \$252,162.00
- \$253,911.00
- \$256,030.00
- \$257,466.00

Step 2 The median will be the number at the middle of the list.

If there is an even number of values the median will be the mean of the two middle values.

Example: If there are only 8 comparables and the middle two values are \$247,686.00 and \$247,697.00 the median would be determined as follows:

$$\begin{aligned}
 &\$247,686.00 \\
 &+ \$247,697.00 \\
 &\hline
 &\$495,383.00
 \end{aligned}$$

$$\$495,383.00 / 2 = \$247,691.50$$

The median would then be \$247,691.50

Residential Vacant Land Sales Comparison Approach:

STEP 1 - Sales Comparable Selection

CAMA system uses a three-step process to select three (3) to twelve (12) sales comparables with the most like characteristics of the subject property to indicate the property's value.

- 1st **Submarket Area** is selected in the **Initial Model Selection Filter**.
- 2nd all sales comparables must meet the following **Selection Parameters**:
 - Sale Date > January 1st of 2 years prior
 - Sale Price > 1
- 3rd the system ranks the sales comparables by **Index Value** in ascending order. The most comparable property sales will have a lower index value and the least comparable property sales will have a higher index value. Index values are calculated using the following **Weighting Parameters**:

SUBJECT PROPERTY	WEIGHTING METHOD	SALES COMP	INDEX WEIGHT
Neighborhood	Match	Neighborhood	+400
Sub Market Area	Match	Sub Market Area	+400
Land Size Acres	Difference	Land Size Acres	+Difference x 100

- **Escalations:**
If the initial search does not return 3 sales comparables the **Model Selection Filter** will then escalate to the following:
 - 1st the **Selection Parameters** will escalate to include the following:
 - Market Area
 - Sale Date > January 1st of 3 years prior

Adjustments: None

STEP 2 - Vacant Land Sales Comparable Grid

The vacant land sales comparable grid shows the **Land Size in Acres, Sales Price / Acre, Land Size in Sq. Ft., and Sales Price / SQFT.** The sales price / acre and the sales price / sq. ft. of the comparables can be applied to the acreage or square footage of the subject property to determine a mean value of the subject property.

It is important to recognize that the properties most similar in size and location to the subject property will more accurately reflect the value of the subject property. A map of the comparables may be used to help illustrate how the location can impact the value of the subject property.

Attribute	PIN	Neighborhood	Address	Sale Date	Sale Price	Land Size Acres	Sale Price / Acres	Land Size Sq Ft	Sale Price / SQFT	Flood Adjustment
Subject	00000000	2N400F	4525 DEF CIR	0	\$0.00	2.61	\$0.00	113517.00	\$0.00	
Comparable 1	00000000	2N400F	4833 ABC CT	3/2/2018	\$103,000.00	2.54	\$40,551.00	110773.08	\$0.93	FloodPlain -5
Comparable 2	00000000	2N400P	6260 123 RD	8/29/2018	\$120,000.00	1.04	\$115,385.00	45302.00	\$2.65	
Comparable 3	00000000	2N400Z	9044 123 CT	7/10/2019	\$30,000.00	4.42	\$6,787.00	192491.00	\$0.16	
Comparable 4	00000000	2N400Q	12548 ABC DR	5/2/2018	\$71,500.00	0.50	\$143,000.00	21688.00	\$3.30	
Comparable 5	00000000	2N400Q	12448 ABC DR	11/20/2018	\$82,000.00	0.49	\$167,347.00	21286.00	\$3.85	
Comparable 6	00000000	2N400W	7500 XYZ CT	8/9/2019	\$39,000.00	0.35	\$111,429.00	15242.00	\$2.56	
Comparable 7	00000000	2N400D	11758 ABC LN	10/17/2019	\$75,000.00	0.27	\$277,778.00	11626.00	\$6.45	
Comparable 8	00000000	2N4006	8200 XYZ DR	10/29/2018	\$60,000.00	0.27	\$222,222.00	11912.00	\$5.04	
Comparable 9	00000000	2N4007	8506 JKL DR	8/24/2019	\$25,000.00	0.10	\$250,000.00	4284.00	\$5.84	
Comparable 10	00000000	2A200C	8308 DEF CT	8/7/2019	\$800,000.00	1.43	\$559,441.00	62109.00	\$12.88	FloodPlain -0
Comparable 11	00000000	2A200A	12508 JKL CT	5/25/2018	\$385,000.00	0.63	\$611,111.00	27617.00	\$13.94	FloodPlain -5
Comparable 12	00000000	2D100B	812 QRS PL	8/3/2018	\$500,000.00	0.28	\$1,785,714.00	12306.00	\$40.63	

STEP 3 - Land Value per acre & sq. ft. Calculations

By multiplying the sales price per acre by the land size in acres or sales price per sq. ft. by the land size by sq. ft. of the subject property the indicated value of the subject property by each comparable sale price is determined.

Value Determined by Acreage			
Attribute	Subject Land Size Acres	Comparable Sale Price / Acres	Indicated Value
Subject	2.61	\$0.00	
Comparable 1	2.61	\$40,551.00	\$105,838.11
Comparable 2	2.61	\$115,385.00	\$301,154.85
Comparable 3	2.61	\$6,787.00	\$17,714.07
Comparable 4	2.61	\$143,000.00	\$373,230.00
Comparable 5	2.61	\$167,347.00	\$436,775.67
Comparable 6	2.61	\$111,429.00	\$290,829.69
Comparable 7	2.61	\$277,778.00	\$725,000.58
Comparable 8	2.61	\$222,222.00	\$577,777.70
Comparable 9	2.61	\$250,000.00	\$652,500.00
Comparable 10	2.61	\$559,441.00	\$1,460,141.01
Comparable 11	2.61	\$611,111.00	\$1,594,999.71
Comparable 12	2.61	\$1,785,714.00	\$4,660,713.54

Value Determined by Square Footage			
Attribute	Subject Land Size Sq Ft	Comparable Sale Price / SQFT	Indicated Value
Subject	113517.00	\$0.00	
Comparable 1	113517.00	\$0.93	\$105,570.81
Comparable 2	113517.00	\$2.65	\$300,820.05
Comparable 3	113517.00	\$0.16	\$18,162.72
Comparable 4	113517.00	\$3.30	\$374,606.10
Comparable 5	113517.00	\$3.85	\$437,040.45
Comparable 6	113517.00	\$2.56	\$290,603.52
Comparable 7	113517.00	\$6.45	\$732,184.65
Comparable 8	113517.00	\$5.04	\$576,819.68
Comparable 9	113517.00	\$5.84	\$662,939.28
Comparable 10	113517.00	\$12.88	\$1,462,098.96
Comparable 11	113517.00	\$13.94	\$1,582,426.98
Comparable 12	113517.00	\$40.63	\$4,612,195.71

These values can then be used to indicate the value of the subject property.

Residential Informal Appraisal Review

The TAD Residential Department offers informal appraisal reviews for individual property owners and agents (if the agent is approved for informal property value discussions by the Director of the Residential Department or the Chief Appraiser) from the date Property Value Notices are sent out until the protest deadline of May 15th or the first business day after if May 15th is on a weekend or holiday. Once the protest deadline has passed the property owner or agent must have a protest on file for an informal appraisal review discussion to occur on a property.

Multiple Property Owners and agents may be limited to discussions on two properties daily at the Public Service Counter depending on customer volume. In the event that the Public Service Counter is busy a scheduled appointment may be required for any owners and agents with more than two properties for discussion. Appointments will be coordinated with a Residential Manager and can be denied by the Residential Department Director or Chief Appraiser at their discretion.

Informal Appraisal Reviews can be conducted over the phone, at the public service counter or by e-mail. It is at the discretion of the appraiser conducting the informal review to change the value of the property being discussed in the informal review. If the appraiser feels uncomfortable, for any reason, about changing the value of a property being discussed informally, the property owner will have to proceed to filing a protest with the Appraisal Review Board and attend the hearing.

During an Informal Review discussion property information is reviewed with the owner for accuracy, TAD sales and equity are reviewed to ensure that the property value is supported, and the property owner is free to bring in evidence to justify the reduction in value of the property under review. If TAD sales or equity evidence supports a lower value than the notified value, the value can be lowered to the value supported by the sales and equity evidence. During the review of the property information the owner finds system data to be inaccurate and can provide evidence (example: fee appraisal sketch or building plans to correct square footage) to support changing system information, system information will be corrected and may thus result in a lower value. The property owner can also bring in evidence that shows a condition issue or issues that would result in a lower property value (example: foundation repair quotes). Last if the property owner has recently bought the property and has brought in a copy of the signed Closing Disclosure (HUD 1), the fee appraisal or TAD has the sales information on file this evidence can also result in a lower property value.

If the owner agrees with the new adjusted value, a Settlement and Waiver will be filled out by the appraiser and can be signed by the owner (as long as the property does not have an agent on file), the appraiser and a residential manager. If the Settlement and Waiver is not signed by the owner then the property value will not be changed. This is important for Settlement and Waivers sent to an owner by mail to be signed and returned (this usually occurs when the informal review is done over the phone, by e-mail or when an appraiser sends a Settlement and Waiver after discovering during reviews that TAD sales and equity evidence does not support the notified value). The Settlement and Waiver process is the same for the properties with an agent on file.

If the owner disagrees with the adjusted value offered by an appraiser they should proceed to file a protest with the Appraisal Review Board. Property owners and agents are always advised to protest.

Class Codes (State Use Codes)

The Property Class Code corresponds with the States Property Classification Guide (State Use Codes). The Class Code is used for value analysis and used in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide helps improve appraisal accuracy.

Residential SingleFamily (Category A)

Property includes single-family residential improvements and land on which they are situated. Typically, single-family homes on tracts of land or platted lots. They may or may not be within the city limits or in close proximity to a city. Even large tracts of land should be coded as **Residential SingleFamily** property when the use is residential.

The use is residential when the land is primarily to enhance the enjoyment of the residence. Whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not qualify for agricultural appraisal, all the land associated with the residence must be identified.

Often a residential property consists of more than one tract of land or lot. The most common example is a single-family residence on a platted lot and an adjacent unimproved, platted lot being used by the same owner as their residence homestead. In many of these instances, there are two accounts – one for each lot. Sometimes the improved lot is coded as **Residential SingleFamily** and the unimproved lot is coded as **Vacant Land Residential**. When these instances apply to residential property, the two accounts must be tied together. As discussed above, this can be done by reporting one parent account or by reporting the two separate accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one **Residential SingleFamily** property.

Townhouses, condominiums, row houses and owner-occupied duplexes are included in **Residential SingleFamily**. Mobile homes located on land owned by the same person are coded as **Residential SingleFamily** property.

- There is no acreage limit for **Residential SingleFamily** (even though there is a limit for residence homesteads). Property use is the determining factor in **Residential SingleFamily** property.
- All non-farm or ranch, single-family residential property should be coded **Residential SingleFamily**, unless the property is **Residential Inventory**.
- The land and all residential improvements constitute one residence.
- If the residence has never been occupied and is residential inventory, it should be coded as **Residential Inventory** property.

Residential SingleFamily includes the following **Site Classes**:

- Residential Single Family
- Residential Mobile Home
- Residential Urban Condominium
- Residential Single Family Attached
- Inactive

MultiFamily Residential (Category B)

MultiFamily Residential properties are residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner's portion are reported in **Residential SingleFamily**. Properties classified as **MultiFamily Residential** generally include apartment complexes. If listed separately, apartments located above street-level stores or offices are also included in **MultiFamily Residential**. If not listed separately, the predominant use by value determines classification.

- Do not confuse **MultiFamily Residential** properties with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real properties and are never classified as **MultiFamily Residential** property.
- Do not classify owner-occupied duplexes that are residence homesteads as **MultiFamily Residential** property. They are classified as **Residential SingleFamily**. Non-owner-occupied duplexes should be classified as **MultiFamily Residential**.
- All triplexes and four-plexes should be classified as **MultiFamily Residential**.
- Do not classify condominiums or townhomes as **MultiFamily Residential**. They are classified as **Residential SingleFamily** property.
- If the property is owned by a developer or builder, has never been occupied and meets the other tests as residential property, it should be coded as **Residential Inventory**.

MultiFamily Residential includes the following **Site Classes**:

- Residential-Multi-Family Duplex
- Residential-Multi-Family Triplex
- Residential-Multi-Family Quadplex
- Inactive

Vacant Land Residential (Category C1)

Generally, **Vacant Land Residential** properties are small vacant tracts of land. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for **Vacant Land Residential** property. **Vacant Land Residential** properties are usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for **Residential Inventory** property, it is considered real property inventory and coded as **Residential Inventory** property.

Lots with nominal improvements that do not appear appropriate to be coded as **Residential SingleFamily**, **MultiFamily Residential**, **Rural Land (No Ag)** and **Improvements Residential**, or commercial real property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the lot should be coded as **Vacant Land Residential** property. Again, Class Code is determined by use. Generally, **Vacant Land Residential** property is most suited for use as a building site.

- **Vacant Land Residential** lots are potential building sites or are reserved for recreational use.
- **Vacant Land Residential** lots are usually described in terms of lot and block, abstract or section identified by a subdivision name.
- **Vacant Land Residential** lots have no minimum or maximum size requirement.

Vacant Land Residential includes the following **Site Classes**:

- Residential-Vacant Land
- Common Area
- Inactive

Qualified Open Space Land (Category D1)

All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H should be coded as **Qualified Open Space Land** on the Report of Property Value.

- The land type will be **Residential By Acre** and each agricultural **Land Use Type** must be reported in EARS and on the Report of Property Value, and should be a part of the appraisal record of the property on the appraisal district's records system.
- Improvement value (such as barns or houses) should not be coded as **Qualified Open Space Land** property; farm and ranch improvements must be coded as **Farm and Ranch Improvements on Qualified Open Space Land**. However, fences and earth re-shaping (earthen dams, contouring, trenching etc.) are considered part of the land and should be included in **Qualified Open Space Land**. Farm and ranch improvements, other than residences, should be coded as **Farm and Ranch Improvements on Qualified Open Space Land**. While the land under farm and ranch improvements can qualify as open-space land, the land under residences cannot. Residences and the non-qualifying rural land directly attributed to the residences should be coded as **Rural Land (No Ag)** and **Improvements Residential**.
- Any size tract may be reported in **Qualified Open Space Land**. If the land is appraised as open-space land, it should be reported in **Qualified Open Space Land** regardless of size.

Qualified Open Space Land includes the following **Site Classes**:

- Residential-Agricultural
- Inactive

Farm and Ranch Improvements on Qualified Open Space Land (Category D2)

Improvements, other than residences, associated with land coded as **Qualified Open Space Land**, should be coded as **Farm and Ranch Improvements on Qualified Open Space Land**. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

Land separated from a larger tract for residential purposes should be included as **Rural Land (No Ag)** and **Improvements Residential** property. Other farm and ranch land that qualifies for open-space land appraisal should be included in **Qualified Open Space Land** property.

- Farm and ranch improvements, such as barns and other structures, on qualified open-space land should not be coded as **Rural Land (No Ag)** and **Improvements Residential** property. They are properly coded as **Farm and Ranch Improvements on Qualified Open Space Land** property.
- Residences and rural land that are not qualified as open-space must be reported as **Rural Land (No Ag)** and **Improvements Residential**.

Farm and Ranch Improvements on Qualified Open Space Land includes the following **Site Classes**:

- Residential-Agricultural
- Inactive

Rural Land (No Ag) and Improvements Residential (Category E)

Only rural land that is not qualified for productivity valuation and the improvements, including residential, on that land should be coded as **Rural Land (No Ag)** and **Improvements Residential**.

- Any size tract may be coded as **Rural Land (No Ag)** and **Improvements Residential**. Use is the determining factor in coding property. If the land is not used as residential inventory, commercial, industrial or other purposes that would require classification in another property Class Code, and the land does not qualify as open-space land for productivity appraisal, then it should be coded as **Rural Land (No Ag)** and **Improvements Residential**.
- The number of acres included for homestead exemption purposes does not change the classification of these types of properties.
- The improvement value of all barns, sheds, silos and other outbuildings on qualified land is coded as **Farm and Ranch Improvements on Qualified Open Space Land** property.
- Land under barns, sheds, silos and other agricultural outbuildings is coded as **Qualified Open Space Land**.
- The value of the land not receiving productivity appraisal and used for residential purpose is included in **Rural Land (No Ag)** and **Improvements Residential**.

Rural Land (No Ag) and **Improvements Residential** includes the following **Site Classes**:

- Residential-Residential SingleFamily
- Inactive

Mobile Home (Category M)

A mobile home elected as Personal Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division. The land the mobile home is located on may or may not be owned by someone other than the owner of the mobile home. Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or platted lots that have the same owner and are reported on the same account as the land the mobile home is located on and are under the **Residential SingleFamily** class code.

Mobile Home includes the following **Site Classes**:

- Residential-Mobile Home Imp-Only
- Inactive

Residential Inventory (Category O)

Residential Inventory properties are residential real property held as inventory if all of the following apply:

1. They are under the same ownership.
2. They are contiguous or located in the same subdivision or development.
3. They are held for sale in the ordinary course of business.
4. They are subject to zoning restrictions or enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
5. They have never been occupied for residential purposes.
6. They are not presently leased or producing income.
7. The property is business inventory.
 - All of the above criteria must be met for the property to be coded as **Residential Inventory** property.
 - The land and improvement value are both classified as **Residential Inventory** property if the criteria are met.
 - The property is appraised as a unit.

Residential Inventory includes the following **Site Classes**:

- Residential-Inventory-Vacant
- Inactive

Real Property Reference Only

- Common Area
- Inactive

Site Class

Residential Single Family (Category A)

Residential improvement on tracts of land or platted lots.

Residential Mobile Home (Category A)

Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or platted lots that have the same owner and are reported on the same account as the land the mobile home is located on and are under the **Residential SingleFamily** class code.

Residential Urban Condominium (Category A)

Residential improvement or improvements consisting of units individually owned and maintained.

- A declaration assigns ownership of a percent interest in the total land size, the unit interior square footage, amenities and common areas.
- Each complex can vary on architectural styles, have multiple stories, with multiple units, garages and carports. Urban condos can vary from buildings of at least 2 floors. Luxurious high-rise properties with parking garages and scenic views.
- Owners typically belong to a Home Owners' Association (HOA) pay monthly fees and or special assessments in exchange for general repairs, maintenance, of the interior hallways, building exterior, driveways, parking, elevators, porches, recreation area, landscapes and common areas.

Residential Single Family Attached (Category A)

Individually owned residential townhome or non-urban condominium improvements with or without land.

Residential Multi-Family (Category B)

Residential improvement containing one, two, three or four residential units, individual or master metered, with separate entrances. The units can be platted as one, two, three or four individual lots.

Residential Vacant Land (Category C1)

Lots with nominal improvements that do not appear appropriate for classification as another Site Class, potential building sites or are reserved for recreational use, and have no minimum or maximum size requirement.

Residential Feature Only (Category C1)

Small vacant tracts of land, land may be idle tracts in some stage of development or awaiting construction (tracts planned for residential structures), usually identified by subdivision name and lot and block number, abstract or section and there is no minimum or maximum size requirement. If a vacant lot is held by a developer or builder and meets the other requirements it may be considered real property inventory and classified Residential-Inventory.

Residential Agricultural (Category D1-D2)

Acreage qualified for productivity valuation under Texas Constitution (Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H) and acreage qualified for productivity valuation with Improvements, other than residences (barns, sheds, silos, garages and other improvements associated with farming or ranching).

Residential Mobile Home Imp-Only (Category M)

Mobile home on land owned by someone other than the owner of the mobile home.

Residential Vacant Inventory (Category O)

Platted lots under the same ownership, contiguous or located in the same subdivision/development, held for sale in the ordinary course of business, is subject to zoning/deed restrictions limiting the land to residential use, has never been occupied for residential purposes, is not leased or producing income and the property is business inventory.

Residential Common Area

Tax law recognizes that certain areas in neighborhoods wholly owned by homeowners' associations are for the common use of the residents and are therefore residential in nature. See [Rule 3.357\(a\)\(13\)](#). Common area is residential real property that may include recreational facilities, clubhouses, community centers, parks, outdoor open space, parking, landscaping, fences, and all other jointly used space. Management of the common areas is the responsibility of the homeowners' association, which collects assessments from the owners that are applied to the maintenance, insurance, and reserves for replacement of improvements on the common areas.

Inactive

Category inactive is placed on accounts that are no longer in use.

Residential-Nominal Value

Site Adjustments

Annual Lease Rent

Land leased for a yearly rate typically from a city.

Inventory

(Improved = -20%, Vacant Land = -30%)
Vacant land or lots with improvements in the ownership of the builder or developer on the market for individual sale.

Platted/ Not Developed

(-90%)
Roads and utilities have not been provided for land that had been platted for future development.

Stage of Development

(-70%)
Roads and utilities are being put in for the development of future improvements.

Appraisal Site Flag Types

The following flags are used by the Residential Department:

Case Reviewed-Value Offer Sent:

This flag applies to an account where TAD has fixed an issue with the property value and lowered the value in order to correct the issue, thus requiring no notice to be sent to notify the property owner or the change in the year listed at the beginning of the flag title.

Case Reviewed-No Value Change:

A protest on the account has been filed and after review by an appraiser it has been determined that the property owner or authorized agent will need to go to an ARB hearing to have the value changed in the year listed at the beginning of the flag title.

Boundary Split:

A settlement & waiver to change the value of the account has been returned signed (by the property owner or authorized agent) to TAD for the year listed at the beginning of the flag title.

Multiple PIN:

The account value has been changed and needs to be re-notified.

Ag Homestead:

The account value has been changed and needs to be re-notified.

Ag Land:

The account is under review to be moved from one department to another (residential to commercial or commercial to residential).

Important Note:

A settlement & waiver to change the accounts value has been sent out, but not returned in the year listed at the beginning of the flag title.

Improvement Components

Building

A representative of a structure with living area.

Segment

Are used for floor records other than the 1st floor. A segment can be a 2nd floor, Sub Level floor, 3rd floor, etc. as long as the characteristics match the main floor of the building. (Same year built, style, pctc...)

Section

Represents differences in a single building. Typically, for residential, it defines areas with differing completion percentage, year built, style, quality and condition.

Feature

Structures or improvements that are not considered living area.

Improvement Types

Residential Single Family:

Single-family residential improvements.

Residential Single Family Attached:

Individually owned residential townhome or non-urban condominium improvements with or without land.

Residential Mobile Home:

Single-family residential mobile home improvement only.

Residential Urban Condominium:

Residential improvement or improvements consisting of units individually owned and maintained.

- A declaration assigns ownership of a percent interest in the total land size, the unit interior square footage, amenities and common areas.
- Each complex can vary on architectural styles, have multiple stories, with multiple units, garages and carports. Urban condos can vary from buildings of at least 2 floors. Luxurious high-rise properties with parking garages and scenic views.
- Owners typically belong to a Home Owners' Association (HOA) pay monthly fees and/or special assessments in exchange for general repairs, maintenance, of the interior hallways, building exterior, driveways, parking, elevators, porches, recreation area, landscapes and common areas.

Residential Duplex:

Residential improvement containing two residential units, individual or master metered, with separate entrances. The units are on the same platted lot.

Residential Triplex/Quadplex:

Residential improvement containing three/four residential units, individual or master metered, with separate entrances. The units are on the same platted lot.

Common Area Improvement:

Common Area Improvements are valued by a Flat Value for certain areas in neighborhoods wholly owned by the homeowners' associations that is dedicated as common area for the sole use of the residents and is therefore residential in nature (swimming pools/ parks/clubhouse/ etc.). See Rule 3.357(a)(13).

The fact that property is owned by a homeowners' association and may be used by residents is not necessarily an indication that the property is residential common area. Rule 3.357(a)(13) notes that residential common areas do "not include any commercial area open to nonresidents, retail outlets, hospitals, hotels, or any other facilities that are subject to the hotel occupancy tax." This means an amenity although owned by the homeowners' association is generally not residential common area if:

- Persons form outside the neighborhood can use the area under reciprocal agreements.
- The area is used for promotional purposes.
- The area is used for profit producing programs.

The nature of the property—residential vs. nonresidential—is a critical distinction in common area land. Rule 3.357(a)(13) also states that "common areas of mixed residential and nonresidential property are allocated or prorated based on the ratio of residential to nonresidential use of the property."

Example:

If a swimming pool qualifies as a residential common area, but there is a concession stand earning money at the swimming pool facility the property should be prorated accordingly.

Building Improvement Styles

Residential Single Family Styles(A):

Concrete Block

A concrete masonry unit (CMU) is a standard size rectangular block used in building construction.

Contemporary/Modern

Contemporary design is rooted in the present and future while modern designs are rooted in the early to mid 1900's. Both design styles involve strong lines with neutral colors.

Craftsman/Bungalow

Typical features may include: low-pitched, gabled roof; wide overhanging eaves, exposed rafters under eaves; decorative knee braces or corbels; front or corner porch under the roofline; tapered or square columns supporting roof or porch; and sash windows.

Mediterranean/Spanish

Typical features may include: stucco, adobe or stone facades of smooth appearance; tile accents, wrought ironwork and niches. Doorways and windows are commonly arched. The styles may also include heavy and carved wooden doors with metal work; tile, stone and cobbled floors; and tile and stone roofs.

Mobile (Manufactured) Home:

A manufactured home is any home factory-built in the U.S. to the HUD Title 6 construction standards (commonly known as "the HUD-code"). The HUD-code took effect June 15, 1976.

A HUD-coded home will display documentation called the Certification Label and the Data Plate. The red Certification Label (sometimes called the HUD Label) can be located on the tail end of each transportable section of the home. The Data Plate will be located inside of the home. Regulation states that the Data Plate be affixed inside the home on or near the main electrical breaker box, or other readily visible/accessible location. These documents are extremely important; as per the HUD Title 6 regulation removal is illegal. Removal could hinder the buying, selling, financing, or insuring of a manufactured home; they are not replaceable.

A manufactured home is built on a permanent chassis to ensure transportability. However, typically a manufactured home is not moved from its initial installed site.

Modular

Module sections are constructed at an offsite facility, sections are delivered to the intended site of use, and complete construction of the prefabricated sections is completed on site.

Traditional/Other

Architecture that makes use of common regional forms and materials at a particular time and place. Sometimes includes strong ethnic influences of an immigrant population; usually modest, unassuming, and unpretentious, and often a mixture of traditional and more modern styles or a hybrid of several styles. Houses are often built by people familiar with local materials, regional climatic conditions, and local building customs and techniques and have several designs and other variations in footprint, roof form, and materials, along with options such as garage bays, for a diverse appearance.

Tudor

A concrete masonry unit (CMU) is a standard size rectangular block used in building construction.

Residential Single Family Attached:

Condominium:

Residential improvement or improvements consisting of units individually owned and maintained.

- A declaration assigns ownership of a percent interest in the total land size, the unit interior square footage, amenities and common areas.
- Each complex can vary on architectural styles from single story, multi-story apartment style with garages and carports.
- Owners typically belong to a Home Owners' Association (HOA) pay monthly fees and/or special assessments in exchange for general repairs, maintenance, of the interior hallways, building exterior, driveways, parking, elevators, porches, recreation area, landscapes and common areas.

Townhome

Individually owned residential improvement including the land under the foundation footprint.

- Attached or semi attached unit with property lines separating each unit.
- Built as single or multi-story unit, not stacked, and no separate unit above
- At least one separate outside ground level entrance and has own roof.
- Can have single-family home amenities, porches, garages, driveways, rear fencing, small front and back yards.
- Owners typically belong to a Home Owners' Association (HOA) pay monthly fees in exchange for maintenance of the recreation, landscapes and common areas.

Residential Urban Condominium Styles:

Condo Lower:

Same as a Condominium but located in a downtown area, typically in a high-rise and with an obstructed view.

Condo Upper:

Same as a Condominium but located in a downtown area, typically in a high-rise and with a non-obstructed view.

Condo Penthouse:

Same as a Condominium but located in a downtown area, typically in a high-rise and on the top floors of that high-rise

Residential Multi-Family Styles(B):

Residential Quadplex 3/4:

Residential improvement containing four residential units, individual or master metered, with separate entrances. The units are on the same platted lot.

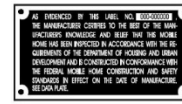
Residential Duplex 2:

Residential improvement containing two residential units, individual or master metered, with separate entrances. The units are on the same platted lot.

Residential Mobile Home Imp-Only Styles(M):

Mobile (Manufactured) Home :

A manufactured home is any home factory-built in the U.S. to the HUD Title 6 construction standards (commonly known as "the HUD-code"). The HUD-code took effect June 15, 1976.



A HUD-coded home will display documentation called the Certification Label and the Data Plate. The red Certification Label (sometimes called the HUD Label) can be located on the tail end of each transportable section of the home. The Data Plate will be located inside of the home. Regulation states that the Data Plate be affixed inside the home on or near the main electrical breaker box, or other readily visible/accessible location. These documents are extremely important; as per the HUD Title 6 regulation removal is illegal. Removal could hinder the buying, selling, financing, or insuring of a manufactured home; they are not replaceable.

A manufactured home is built on a permanent chassis to ensure transportability. However, typically a manufactured home is not moved from its initial installed site.



Year Built

The year building construction started.

Effective Year (EYOC)

A subjective judgement variable made by an appraiser. It is used in calculating the total market value of improvements on the property. TAD uses Effective Year to establish a difference in depreciation of improvements within a specific condition.

Example: House A & house B are built from the same plans with the same materials in 1980 and have the same quality and condition. House A is meticulously maintained and cared for. House B was remodeled in 2019 (torn down to the studs, new plumbing and wiring installed, new sheetrock, floors, appliances and fixtures). Both houses are in good condition today, but house B (with its more recent improvements) is given an effective year of 2019 to show the depreciation difference between the two (2) homes within the same condition.

Remodel:

House is stripped down to the studs (plumbing, wiring, sheetrock, flooring, appliances, fixtures, hardware etc.) are all replaced with new updated components and some structural changes have been made to increase utility and appeal to the current market through complete replacement or expansion. A property that has been remodeled will be given an EYOC to establish a different depreciation rate with in a specific condition.

Effective Year	Condition
1975	Average
1995	Good
2015	Excellent

Year Built	Condition						Effective Year
	Poor	Fair	Average	Good	Excellent		
1940	1945	1955	1975	1995	2015		
1950	1950	1955	1975	1995	2015		
1960	1960	1960	1975	1995	2015		
1970	1970	1970	1975	1995	2015		
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2010	2010	2010	2010	2010	2015		

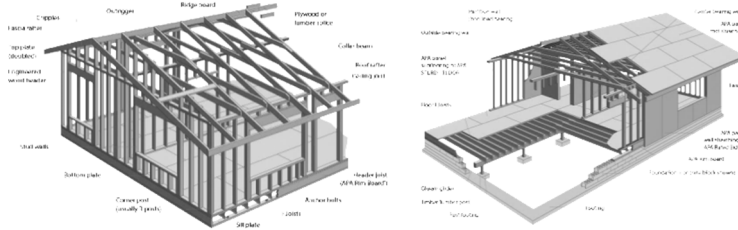
Percent Complete (PCTC)

Percent complete represents how far along an improvement is in the construction process and is used to determine the amount the unfinished improvement adds to the property.

PCTC	Description
20%	Foundation / Frame Complete
40%	Roof Cover / Windows Complete
60%	Exterior Cover / Drywall Complete
80%	Paint / Flooring Complete
100%	Finished / Move-In Ready

Construction Class

Class D – Wood or Light Steel Frame:



Occupancy

Residence-Main

Living area of an improvement with homogenous Quality, Condition, and Effective Year of Construction.

Residence-Addition

Living area added to the Residence-Main with varying Quality, Condition and frequently a different Effective Year of Construction from that of the Residence Main.

Residence-Converted Garage

Garage space that has been converted into living area with varying Quality and Condition from that of the Residence Main and could be reverted back into a garage.

Quality

Low:

Built from simple plans based on basic functionality from bottom level materials with fair quality workmanship. The improvement has minimal fenestration, little to no exterior/interior refinements and architectural detail.

Average:

Built from stock plans from base level materials with average quality workmanship. The improvement has adequate fenestration, some exterior/interior refinements and architectural detail.

Above Average:

Built from stock plans with limited modifications from mid level materials with above average quality workmanship. The improvement has adequate fenestration and some decorative fenestration, with some exterior/interior refinements and architectural detail.

Good:

Built from highly modifiable stock plans from top level materials with good quality workmanship. The improvement has more than adequate fenestration and decorative fenestration, with significant exterior/interior refinements and architectural detail.

Excellent:

Built from specific user or architectural designed plans from top level/special order materials with excellent quality workmanship. The improvement has more than adequate fenestration and decorative fenestration, with significant excellent quality exterior/interior refinements and excellent quality architectural detail.

Highest:

Built from unique and highly detailed architectural plans for a specific user from top level/special order/made to order materials with the highest quality workmanship. The improvement has more than adequate fenestration and decorative fenestration, with significant excellent quality exterior/interior refinements and the highest quality of architectural detail.

Quality	Plan Description	Materials	Workmanship	Fenestration	Interior/Exterior Refinements	Architectural Detail
Low	Simple plans based on functionality	Low Quality (Bottom Level)	Fair Quality	Minimal	Little to no refinements	Little or no
Average	Stock plans	Average Quality (Base Level)	Average Quality	Adequate	Some refinements	Some
Above Average	Stock plans with limited modification	Above Average Quality (Mid Level)	Above Average Quality	Adequate and some decorative	Some refinements	Some
Good	Highly modifiable stock plans	Good Quality (Top Level)	Good Quality	More than adequate and some decorative	Significant refinements	Significant amount
Excellent	Specific user architectural designed plans	Excellent Quality (Top Level, Special Order)	Excellent Quality	More than adequate and decorative	Significant and excellent quality refinements	Significant and excellent amount
Highest	Unique and highly detailed architectural plans for a specific user	Highest Quality (Top Level, Special Order, Made to Order)	Highest Quality	More than adequate and decorative	Significant and highest quality refinements	Significant and highest amount

Condition

Excellent:

The improvements have been very recently constructed or complete remodel with no functional inadequacies of any consequence and all major short-lived components have been updated and are in like new condition.

Note: New construction or an improvement that has been completely updated and remodeled.

Good:

No obvious maintenance required. The improvement and short lived components are not new, but everything is functional with limited wear and tear. The improvement has been well maintained, appearance and functionality are above average.

Note: The improvement is 10-15 years old and some short-lived components may have been updated. If the improvement is older it has been mostly updated and remodeled.

Average:

Some deferred maintenance and normal obsolescence from age and normal wear and tear. Some minor repairs and updates are needed, but the major components are in adequate condition and adequately maintained.

Note: The improvements short-lived items at the middle of their life expectancy and some need updating. If the improvement is older most of the improvement has been updated and there may be some remodeling. Minor repairs have been addressed as they appear.

Fair:

Obvious repairs, remodel and updates are needed as a result of deferred maintenance or dilapidation to numerous components of the improvement and short-lived items. The improvement is below the market standard for functionality but remains inhabitable.

Note: Many short-lived items are near the end of their life expectancy, but still function. Minor and some major repairs have not been addressed.

Poor:

Substantial damage or deferred maintenance to numerous components of the improvement. Defects may affect the safety and soundness of parts of the structure which may affect the inhabitability of areas within the improvement due to the condition.

Note: Short-lived items are at the end or past their life expectancy, but still function. Repairs have been made to keep the improvement livable.

Uninhabitable:

The improvement cannot be occupied or used due to the severity of the damage affecting the safety, soundness and structural integrity of the improvement.

Note: Substantial damage from deferred maintenance, accident or natural catastrophe to most of the improvements major components. The improvement may require demolition.

Improvement Relationships

Related

An improvement that complements the main improvement on the appraisal site.

Stand Alone

Not Used

Building Name

The Building Name is determined by an appraiser based on location, description or identifiable features of a property.

Features

Atrium

Large open space located within a building.

Attic-Unfinished

Unfinished room at the very top of a house, just below the roof.

Basement-Unfinished

Floor typically bare concrete, walls may be concrete block or brick, and ceiling may have exposed pipes or wiring.

Boat Dock

A platform extending from a shore over water, used to secure, protect, and provide access to a boat.

Boat Dock Cover

A structure used to offer limited protection to vehicles, from the elements.

Bowling Alley

A long narrow track along which balls are rolled in the games of bowling (tenpin, candlepin, or duckpin) or skittles.

Carport

A covered structure used to offer limited protection to vehicles, primarily cars, from the elements. The structure can be free standing or attached. Unlike most structures a carport does not have four walls, it may have one or two.

Courtyard

An enclosed area, often a space enclosed by a building that is open to the sky.

Deck

A roofless, floored structure, typically with a railing, that adjoins a house.

Elevator

A platform or compartment housed in a shaft for raising and lowering people or things to different floors or levels.

Enclosed Porch

Constructed external of the main structure walls, enclosed by broad, windows or other light frame walls.

Enclosed Room

Space used for storage with access to the main building. No HVAC in the room.

Garage

Enclosed space typically for housing motor vehicles, with no HVAC and with or without access to the main building.

Green House

A building, room, or area, usually chiefly of glass, in which the temperature can be maintained within a desired range, used for cultivating tender plants or growing plants out of season.

Outbuilding 1

Brick, wood or metal framed buildings over 200 ft², of good quality, which generally use other materials for floors, walls, and external envelope.

Outbuilding 2

Brick, wood or metal framed buildings over 200 ft², of low quality, which generally use other materials for floors, walls, and external envelope.

Parking Space

A space purchased typically for parking a motor vehicle in a parking garage or lot (usually a condo feature).

Pool-Swimming

A large structure that is filled with water and is used for swimming.

QUALITY	POOL VALUE	QUALITY	POOL VALUE
Low.....	\$ 10,000	Good.....	\$ 40,000
Average.....	\$ 20,000	Excellent.....	\$ 75,000
Above Average.....	\$ 30,000	Highest.....	\$ 125,000

Porch

Covered unenclosed construction external to the walls of the main building proper.

Porch-Screened

Covered construction external to the walls of the main building proper enclosed by screen.

Recreation Court

Concrete or asphalt slab used for playing sports such as tennis and basketball.

Sauna or Spa

A small room used as a hot-air or steam bath for cleaning and refreshing the body.

Storage Room

Space used for storage with no access to the main building. No HVAC in the room.

Storage Shed (OBN)

A slight structure built for shelter or storage under 200 ft² with no value.

Studio

Area not connected to the Residence-Main with multiple uses (one of these uses may be living area).

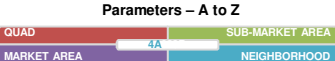
Neighborhood Code Development Guide

Quad: Approximately 1/4 of Tarrant County divided by boundaries mainly consisting of interstate highways or major arteries. Special properties (Quad-4) consist of condominiums, townhomes, multi-family, mobile home parks, etc.

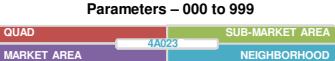
- 1 = Southeast (SE)
 - 2 = Northwest (NW)
 - 3 = Northeast (NE)
 - 4 = Southwest (SW)
- M = Residential Multi-Family
 - A = Townhome
 - A = Condominiums
- U = Urban Condominiums
 - 220-Common Area
 - 220-MHmpOnly
 - 220-Nominal Value



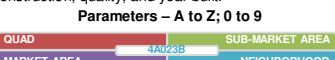
Market Area: Large area within the Quad that is indefinitely defined by environmental or economic forces, but may be influenced by city or school district limits.



Sub-Market Area: Geographical delineation of the Broad Region for a specific category of real estate where similar properties compete for buyers.



Neighborhood: Small section within the Sub-Market Area with complimentary land uses where most real estate is very comparable. Meaning similar construction, quality, and year built.



Neighborhood Codes:

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A1020E	I0200E	H0800E	L0800E	L1500E	M0900E	I0200E	I1300E	N2020E	N2030E	Y2200E	B0400E	3C1000E	3C0000E	3C5000E	3M000E	3M000E	3W020E	3X040E	4B020E	4R040E	4T020E	A1A202D	A2L010K	AAC030E	MZ010J
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A1020G	I0200G	H0800G	L0800G	L1500G	M0900G	I0200G	I1300G	N2020G	N2030G	Y2200G	B0400G	3C1000G	3C0000G	3C5000G	3M000G	3M000G	3W020G	3X040G	4B020G	4R040G	4T020G	A1A202E	A2L010K	AAC030G	MZ010L
A1020H	I0200H	H0800H	L0800H	L1500H	M0900H	I0200H	I1300H	N2020H	N2030H	Y2200H	B0400H	3C1000H	3C0000H	3C5000H	3M000H	3M000H	3W020H	3X040H	4B020H	4R040H	4T020H	A1A202E	A2L010K	AAC030H	MZ010M
A1020I	I0200I	H0800I	L0800I	L1500I	M0900I	I0200I	I1300I	N2020I	N2030I	Y2200I	B0400I	3C1000I	3C0000I	3C5000I	3M000I	3M000I	3W020I	3X040I	4B020I	4R040I	4T020I	A1A202F	A2L010K	AAC030I	MZ010N
A1020J	I0200J	H0800J	L0800J	L1500J	M0900J	I0200J	I1300J	N2020J	N2030J	Y2200J	B0400J	3C1000J	3C0000J	3C5000J	3M000J	3M000J	3W020J	3X040J	4B020J	4R040J	4T020J	A1A202F	A2L010K	AAC030J	MZ010O
A1020K	I0200K	H0800K	L0800K	L1500K	M0900K	I0200K	I1300K	N2020K	N2030K	Y2200K	B0400K	3C1000K	3C0000K	3C5000K	3M000K	3M000K	3W020K	3X040K	4B020K	4R040K	4T020K	A1A202F	A2L010K	AAC030K	MZ010P
A1020L	I0200L	H0800L	L0800L	L1500L	M0900L	I0200L	I1300L	N2020L	N2030L	Y2200L	B0400L	3C1000L	3C0000L	3C5000L	3M000L	3M000L	3W020L	3X040L	4B020L	4R040L	4T020L	A1A202F	A2L010K	AAC030L	MZ010Q
A1020M	I0200M	H0800M	L0800M	L1500M	M0900M	I0200M	I1300M	N2020M	N2030M	Y2200M	B0400M	3C1000M	3C0000M	3C5000M	3M000M	3M000M	3W020M	3X040M	4B020M	4R040M	4T020M	A1A202G	A2L010K	AAC030M	MZ010R
A1020N	I0200N	H0800N	L0800N	L1500N	M0900N	I0200N	I1300N	N2020N	N2030N	Y2200N	B0400N	3C1000N	3C0000N	3C5000N	3M000N	3M000N	3W020N	3X040N	4B020N	4R040N	4T020N	A1A202G	A2L010K	AAC030N	MZ010S
A1020O	I0200O	H0800O	L0800O	L1500O	M0900O	I0200O	I1300O	N2020O	N2030O	Y2200O	B0400O	3C1000O	3C0000O	3C5000O											

Land Types

1A: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-1</td><td>\$95,000</td></tr> <tr><td>Excess</td><td>\$40,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$27,500</td></tr> </table>	Acres	Rate/Acre	0-1	\$95,000	Excess	\$40,000	Contiguous Owner Adj.		Fixed Lump Sum	\$27,500	1M: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$140,000</td></tr> <tr><td>Excess</td><td>\$65,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$18,750</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$140,000	Excess	\$65,000	Contiguous Owner Adj.		Fixed Lump Sum	\$18,750	2A200F: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-20,000</td><td>\$20.00</td></tr> <tr><td>Excess</td><td>\$4.00</td></tr> </table>	SqFt	Rate	0-20,000	\$20.00	Excess	\$4.00	3H: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$5.00/SqFt</td></tr> <tr><td>Excess</td><td>\$1.50/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$5.00/SqFt	Excess	\$1.50/SqFt	4A100B/4A100E: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-10</td><td>\$40,000</td></tr> <tr><td>Excess</td><td>\$7,000</td></tr> </table>	Acres	Rate/Acre	0-10	\$40,000	Excess	\$7,000	4T001G: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$40.00/SqFt</td></tr> <tr><td>Excess</td><td>\$20.00/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$40.00/SqFt	Excess	\$20.00/SqFt	4W004C: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.25</td><td>\$850,000</td></tr> <tr><td>Excess</td><td>\$250,000</td></tr> </table>	Acres	Rate/Acre	0-0.25	\$850,000	Excess	\$250,000
Acres	Rate/Acre																																																							
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1B0101: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,890</td><td>\$40,000 Flat</td></tr> <tr><td>Excess</td><td>\$1.75/SqFt</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$10,250</td></tr> </table>	SqFt	Rate	0-10,890	\$40,000 Flat	Excess	\$1.75/SqFt	Contiguous Owner Adj.		Fixed Lump Sum	\$10,250	1M010: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$350,000</td></tr> <tr><td>Excess</td><td>\$50,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$75,000</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$350,000	Excess	\$50,000	Contiguous Owner Adj.		Fixed Lump Sum	\$75,000	2A400A: <table border="1"> <tr><th>SqFt</th><th>Rate/Sq.Ft.</th></tr> <tr><td>0-10,000</td><td>\$20.00</td></tr> <tr><td>Excess</td><td>\$3.00</td></tr> </table>	SqFt	Rate/Sq.Ft.	0-10,000	\$20.00	Excess	\$3.00	3H060/3H070: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$7.50/SqFt</td></tr> <tr><td>Excess</td><td>\$1.50/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$7.50/SqFt	Excess	\$1.50/SqFt	4A100D: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.25</td><td>\$200,000</td></tr> <tr><td>Excess</td><td>\$50,000</td></tr> </table>	Acres	Rate/Acre	0-0.25	\$200,000	Excess	\$50,000	4T001H: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-7,000</td><td>\$30.00/SqFt</td></tr> <tr><td>Excess</td><td>\$3.00/SqFt</td></tr> </table>	SqFt	Rate	0-7,000	\$30.00/SqFt	Excess	\$3.00/SqFt	4W004E: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$1,000,000</td></tr> <tr><td>Excess</td><td>\$250,000</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$1,000,000	Excess	\$250,000
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1B030H: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-1</td><td>\$150,000</td></tr> <tr><td>Excess</td><td>\$50,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$50,000</td></tr> </table>	Acres	Rate/Acre	0-1	\$150,000	Excess	\$50,000	Contiguous Owner Adj.		Fixed Lump Sum	\$50,000	1M010Q: <table border="1"> <tr><th>Acres</th><th>Rate</th></tr> <tr><td>0-0.35</td><td>\$175,000 Flat</td></tr> <tr><td>Excess</td><td>\$25,000/Acre</td></tr> </table>	Acres	Rate	0-0.35	\$175,000 Flat	Excess	\$25,000/Acre	2C: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$6.00/SqFt</td></tr> <tr><td>Excess</td><td>\$2.00/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$6.00/SqFt	Excess	\$2.00/SqFt	3K: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-2</td><td>\$150,000</td></tr> <tr><td>Excess</td><td>\$50,000</td></tr> </table>	Acres	Rate/Acre	0-2	\$150,000	Excess	\$50,000	4A400N/O/P/Q: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-1</td><td>\$125,000</td></tr> <tr><td>Excess</td><td>\$60,000</td></tr> </table>	Acres	Rate/Acre	0-1	\$125,000	Excess	\$60,000	4T001 E/K/M/N: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-7,000</td><td>\$40.00/Sq.Ft.</td></tr> <tr><td>Excess</td><td>\$3.00/SqFt</td></tr> </table>	SqFt	Rate	0-7,000	\$40.00/Sq.Ft.	Excess	\$3.00/SqFt	4W004F/ 4W004G: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$900,000</td></tr> <tr><td>Excess</td><td>\$225,000</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$900,000	Excess	\$225,000				
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1B030N: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-1</td><td>\$150,000</td></tr> <tr><td>Excess</td><td>\$60,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$45,000</td></tr> </table>	Acres	Rate/Acre	0-1	\$150,000	Excess	\$60,000	Contiguous Owner Adj.		Fixed Lump Sum	\$45,000	1M010W: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$225,000</td></tr> <tr><td>Excess</td><td>\$50,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$43,750</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$225,000	Excess	\$50,000	Contiguous Owner Adj.		Fixed Lump Sum	\$43,750	2D100E: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-7,000</td><td>\$17.00/SqFt</td></tr> <tr><td>Excess</td><td>\$2.00/SqFt</td></tr> </table>	SqFt	Rate	0-7,000	\$17.00/SqFt	Excess	\$2.00/SqFt	3M: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$425,000</td></tr> <tr><td>Excess</td><td>\$75,000</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$425,000	Excess	\$75,000	4B: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-50</td><td>\$45,000</td></tr> <tr><td>Excess</td><td>\$10,000</td></tr> </table>	Acres	Rate/Acre	0-50	\$45,000	Excess	\$10,000	4T001 I/L/R: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$20.00/SqFt</td></tr> <tr><td>Excess</td><td>\$10.00/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$20.00/SqFt	Excess	\$10.00/SqFt	By Acree: The Site Rating is multiplied by the acreage.						
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1B200: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-3</td><td>\$95,000</td></tr> <tr><td>3-20</td><td>\$40,000</td></tr> <tr><td>Excess</td><td>\$10,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$27,500</td></tr> </table>	Acres	Rate/Acre	0-3	\$95,000	3-20	\$40,000	Excess	\$10,000	Contiguous Owner Adj.		Fixed Lump Sum	\$27,500	1M200B: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-1.00</td><td>\$150,000</td></tr> <tr><td>Excess</td><td>\$30,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$60,000</td></tr> </table>	Acres	Rate/Acre	0-1.00	\$150,000	Excess	\$30,000	Contiguous Owner Adj.		Fixed Lump Sum	\$60,000	2D100M: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-8,000</td><td>\$32.00/SqFt</td></tr> <tr><td>Excess</td><td>\$8.00/SqFt</td></tr> </table>	SqFt	Rate	0-8,000	\$32.00/SqFt	Excess	\$8.00/SqFt	3M3000: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$18.00/SqFt</td></tr> <tr><td>Excess</td><td>\$3.00/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$18.00/SqFt	Excess	\$3.00/SqFt	4C020A: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-3,000</td><td>\$150,000 Flat</td></tr> <tr><td>Excess</td><td>\$30.00/SqFt</td></tr> </table>	SqFt	Rate	0-3,000	\$150,000 Flat	Excess	\$30.00/SqFt	4T001 P/S: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$15.00/SqFt</td></tr> <tr><td>Excess</td><td>\$5.00/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$15.00/SqFt	Excess	\$5.00/SqFt	By Flat Value: The Site Rating is multiplied by the number of units.				
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1C200: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$7.00/SqFt</td></tr> <tr><td>Excess</td><td>\$1.00/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$7.00/SqFt	Excess	\$1.00/SqFt	1X120B: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$200,000</td></tr> <tr><td>Excess</td><td>\$100,000</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$200,000	Excess	\$100,000	2N: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-10</td><td>\$40,000</td></tr> <tr><td>Excess</td><td>\$10,000</td></tr> </table>	Acres	Rate/Acre	0-10	\$40,000	Excess	\$10,000	3S: <table border="1"> <tr><th>Acres</th><th>Rate/Acre</th></tr> <tr><td>0-0.50</td><td>\$750,000</td></tr> <tr><td>Excess</td><td>\$300,000</td></tr> <tr><td>Contiguous Owner Adj.</td><td></td></tr> <tr><td>Fixed Lump Sum</td><td>\$125,000</td></tr> </table>	Acres	Rate/Acre	0-0.50	\$750,000	Excess	\$300,000	Contiguous Owner Adj.		Fixed Lump Sum	\$125,000	4C100B: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-7,000</td><td>\$25.00/SqFt</td></tr> <tr><td>Excess</td><td>\$10.00/SqFt</td></tr> </table>	SqFt	Rate	0-7,000	\$25.00/SqFt	Excess	\$10.00/SqFt	4T002A: <table border="1"> <tr><th>SqFt</th><th>Rate</th></tr> <tr><td>0-10,000</td><td>\$30.00/SqFt</td></tr> <tr><td>Excess</td><td>\$15.00/SqFt</td></tr> </table>	SqFt	Rate	0-10,000	\$30.00/SqFt	Excess	\$15.00/SqFt	By Square Foot: The Site Rating is multiplied by the square footage.										
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Land Adjustments

Access-None

No access to the property from a public right of way.

Access-Poor

Access to the property is restricted by physical factors.

Adjacent to Commercial

A property is adjacent to a commercial property it may be adjusted due to the effects of this neighboring property type on value.

Adjacent to School

A property is adjacent to a school it may be adjusted due to the effects of this neighboring property type on value.

Boundary Split

A property is intersected by some type of boundary. A boundary split is generally used to identify a property divided by a political boundary, i.e. School District, County Line etc.

Canal

The property is located on a canal and may positively or negatively impact the property's value.

Contiguous Owner

Someone owning more than one parcel and the parcels are adjacent to one another.

Contiguous Owner-Azle

Fixed lump sum (-27,500)

Contiguous Owner-Colleyville

Fixed lump sum (-75,000)

Contiguous Owner-Haslet

Fixed lump sum (-40,000)

Contiguous Owner-Rendon

Fixed lump sum (-35,000)

Contiguous Owner-Southlake

Fixed lump sum (-125,000)

Creek Across Property

A creek runs across the property.

Deed Restricted/Encumbered

The property is restricted from certain uses or structure types according to the deed.

Desirability±

The property is in a more desirable or less desirable location, thus costs more or less than the properties around it.

Desirability +	Desirability -
10 25 50 100 150	10 25 50 75

Drainage Ditch Flat

Drainage ditch or creek runs through the property having.

Drainage Ditch/Drainage Creek

Drainage ditch or creek runs through the property having an impact on the property value.

Excessive Depth

The property has excessive depth that impacts the property value.

Excessive Traffic

The property has excessive traffic that impacts the property value.

External/Economic Obsolescence

A defect, usually incurable, caused by negative influences outside a site and generally incurable on the part of the owner, landlord, or tenant.

Floodplain 100 Year

The property is located in a flood plain that may impact the property value.

Floodplain -0	0% - 24%
Floodplain -5	25% - 49%
Floodplain -10	50% - 74%
Floodplain -15	75% - 100%

Floodway

The property is located in a floodway that may impact the property value.

Floodway -0	0% - 9%
Floodway -05	10% - 24%
Floodway -15	25% - 49%
Floodway -25	50% - 74%
Floodway -50	75% - 89%
Floodway -75	90% - 100%

Frontage

The property has frontage adjacent to a particular feature that impacts the property value.

Frontage Flat

The property has frontage adjacent to a particular feature that impacts the property value.

Gas Pipeline

A gas line runs through the property.

Golf Course Frontage

The property is located adjacent to a golf course.

Golf Course Flat

The property is located adjacent to a golf course.

Golf+50

The property is located adjacent to a golf course.

Greenbelt/Greenway

A property is adjacent to a greenbelt or greenway.

Historic District

A property that is located in a historic district affecting the value.

Homesite/Homestead

A property that is located in a historic district affecting the value.

Irregular Shape

The lot has an irregular shape not typical for the surrounding area.

Lake Slough

The property is located on a lake slough.

Lake View

The property has a view of the lake.

Multiple Lots

The property consists of multiple lots combined into one parcel.

No Utilities

There are no utilities available to the property.

Other-With Description

Something other than the available land adjustments affecting value.

Park

The property is located adjacent to a park.

Partial Lot

The property consists of a partial lot.

Railroad-Negative Impact

A railroad runs adjacent to the property.

Size

The property is either smaller or larger than the normal property in the area.

Size-25

The property is either smaller or larger than typical properties in the area and it positively or negatively impacts the value by 25%.

Size-50

The property is either smaller or larger than typical properties in the area and it positively or negatively impacts the value by 50%.

Terrain-Poor

A property's terrain is poor and not conducive to building a structure.

Terrain-Sloping

See Poor-Terrain

Too Small to Build

The property is too small to construct a building impacting the property's value.

Transmission Right of Way

A right of way allowing access to another property or properties, also called an Easement.

Utility Easement

A utility easement cuts through the property possibly restricting the use of some of the property having an impact on the property's value.

View

The property is in a location that provides an exceptional view or an unwanted view and is adjusted according to these factors.

View Flat

The property is in a location that provides an exceptional view or an unwanted view and is adjusted according to these factors.

View-50K

The property is in a location that provides an exceptional view or an unwanted view and is adjusted according to these factors.

Well Site

A well site is located on the property impacting value.

Water or Lake Frontage

The property has frontage on a lake or body of water impacting the property's value.

Water-100K Flat

Water-25K Flat

Zone Restricted

The property has zoning restrictions impacting value.

Land Use Types

Primary Use

Secondary Use

Land Uses (Agricultural Land)

Agricultural land is valued by Use and Market Land Values. The Land Use Value is used to calculate the appraised value and the Land Market Value is used to calculate the market value.

This way if the land is taken out of agricultural use the imposed 3 year max rollback tax is easily calculated. (The difference in the taxes the owner paid with the land use value and the taxes the owner would have paid at market value)

C2 Dry Cropland

Following the necessary production practices for specific crops (typically wheat, oats, corn, grain sorghum) required to meet the degree of intensity for crop production.

C2B Non Prime

Following the necessary production practices for specific crops (typically wheat, oats, corn, grain sorghum) required to meet the degree of intensity for crop production.

Orchard

Commercial scale fruit or nut orchard (example: 35 minimum pecan trees per acre (start up) thinned as orchard matures).

Orchard B Non Prime

Commercial scale fruit or nut orchard.

Other AG Use

Unique Agricultural Land Uses that do not fit into another category. Example: Catfish Farming.

Other B Non Prime

Unique Agricultural Land Uses that do not fit into another category. Example: Catfish Farming.

P1 Improved Pasture

In this area Coastal Bermuda is the primary grass for this category. Coastal Bermuda is used for both livestock grazing and hay production. (Example: It is expected that the land should produce the primary nourishment for the livestock. A stocking rate should not exceed the carrying capacity of the land. A typical stocking rate for improved pasture is 3-5 acres per animal unit. Common feeding practices such as supplemental feeding during the winter months can increase the land's stocking rate).

P1B Non Prime

In this area Coastal Bermuda is the primary grass for this category. Coastal Bermuda is used for both livestock grazing and hay production.

P2 Native Pasture

Native pastures are uncultivated lands occupied wholly or mainly by native or naturally introduced plants useful for grazing. It is desired that a native pasture furnish enough vegetation to sustain livestock year round without the need of supplemental feeding required to meet the degree of intensity test.

P2B Non Prime

Native pastures are uncultivated lands occupied wholly or mainly by native or naturally introduced plants useful for grazing. It is desired that a native pasture furnish enough vegetation to sustain livestock year round without the need of supplemental feeding required to meet the degree of intensity test.

Wildlife/C2 Crop

Land used for Wildlife Management that was appraised as Cropland prior to conversion to Wildlife Management.

Wildlife/Orchard

Land used for Wildlife Management that was appraised as Orchard prior to conversion to Wildlife Management.

Wildlife/Other

Land used for Wildlife Management that was appraised as Other Ag Use prior to conversion to Wildlife Management.

Wildlife/P1 Pasture

Land used for Wildlife Management that was appraised as Improved Pasture prior to conversion to Wildlife Management.

Wildlife/P2 Pasture

Land used for Wildlife Management that was appraised as Native Pasture prior to conversion to Wildlife Management.

Wildlife/P2B Non Prime

Land used for Wildlife Management that was appraised as Native Pasture prior to conversion to Wildlife Management.

Wildlife/Wasteland

Land used for Wildlife Management that was appraised as Wasteland prior to conversion to Wildlife Management.

Barren/Wasteland

Unproductive land that supports the agricultural use of contiguous, productive land, and could qualify for agricultural appraisal. Additionally, Barren/Wasteland must have the same ownership as the qualifying land.

Valuation Codes

Homestead Eligible

Indicates that the account is eligible for a homestead exemption (this does not indicate that there is a homestead exemption on the account).

Agricultural Qualified

Indicates that the account is qualified for an agricultural exemption (this does not indicate the agricultural exemption on the account).

Other County

Indicates that the property associated with the account is split by Tarrant County and one of the neighboring counties (Dallas, Denton, Ellis Johnson, Parker or Wise).

Primary Valuation Methods

Override Value:

A resolution value has been reached informally, the ARB has determined a value for the appraisal site, or the value was brought over during conversion.

Residential Cost:

Residential cost tables are used arrive at the concluded value.

Residential Sales:

Residential sales from January 1st of the previous year to March 31st of the current year are used to determine the concluded value.

Residential Equity:

Residential appraised values from the current year are used to determine the concluded value.

Residential Land Sales:

Residential land sales from January 1st of the previous year to March 31st of the current year are used to determine the concluded value (this is used for vacant land).

Value Comparison Models

Residential eAccess Sales | Residential eAccess Equity | Residential Land Sales

Notes Key Word Filters

Adjustment Factor	Field Inspection	Rent Survey
ARB	Findings	Sale Listing
Articles/Publications	General	Sales Data Entry
Bankruptcy	Income Actual Data Entry	Sales General
Block Removal	Income General	Sales Model
Correction	Income Model	Sketch
Cost General	Informal Appeals	Split
Cost Model	Land Model	Split/Plat
Cost Override	Litigation	Transfer
CTD	Party of Interest	Unassigned
Customer Contact General	Permit	Value Override
Exemption/Records	Plat	Value Reconciliation
Fiduciary	QA Returned	EXEMPTION

Inspection Reasons

Agricultural Adjustment	Owner Request	Sales Verification
New Construction	PCTC Verification	Value Edits
ARB Request	Permit Inspection	Split/Plat Recheck
Field Recheck	Quality Control	Exemption Review
Land Review	Reappraisal Area	Conversion
Litigation/Post ARB	Remeasure	Taxing Unit Request
Market Adjustments	Research Review	

Inspection Types

Field Review:

Information was collected by an appraiser on the appraisal site.

Office Review:

Information was collected by an appraiser using the assistance of one or more of the following:

- Building permits
- Market sales
- GIS analysis tools
- Utility reports
- Biennially updated aerial imagery
- Deeds and other court house records
- Health department septic permits
- Telephone canvass
- Internet searches
- Other types of reporting

Manager Review:

Information collected by a manager using the assistance of one or more of the following:

- Building permits
- Market sales
- GIS analysis tools
- Utility reports
- Biennially updated aerial imagery
- Deeds and other court house records
- Health department septic permits
- Telephone canvass
- Internet searches
- Other types of reporting

Supervisor Review:

Information collected by a supervisor using the assistance of one or more of the following:

- Building permits
- Market sales
- GIS analysis tools
- Utility reports
- Biennially updated aerial imagery
- Deeds and other court house records
- Health department septic permits
- Telephone canvass
- Internet searches
- Other types of reporting

Permit Types

Unassigned	Foundation	Personal Property
Addition	Foundation Repair	Porch
Air Conditioning/Heat	Fountain	Porte Cochere
Amenity Center	Garage	Recheck Building
Arbor	Gazebo	Recheck Land
Barn	General Repair	Remodel
Basement	Greenhouse	Renewal of Previous Permit
Boat Dock	Guard Shack	Repair Fire Damage
Cabana	Industrial	Retaining Wall
Canopy	Interior Demolish	Roll/Init
Carport	Interior Remodel	Roof Repair
Demolish	Kiosk	Roof Repair/Replace
Detached Garage	Leasing	Security System
Drive Approach	Light Standards	Signs
Dumpster Enclosure	Mezzanine Area	Site Improvement
Duplex	Misc Concrete	Slab
Early Grading	Miscellaneous	Solar Panels
Electrical / Plumbing	Mobile Home	Spa
Enclosed Carport	Modular Building	Sprinkler/Fire Suppression System
Enclosed Garage	Monument Sign	Storage Building
Enclosed Porch	Move	Storm Shelter
Environmental	New Construction-Commercial	Swimming Pool
Exemption Granted	New Construction-Residential	Temporary Building
Exemption Revoked	Occupancy	Temporary Office or Showroom
Exterior Remodel	Out Building	Tennis Court
Fence	Parking Garage	Truck Scale
Finish Out	Parking Lot	Use Change/Remodel
Fire Damage	Parking Lot Repair	Utility Service
Fire Place	Partial Demolish	Walls
Flag Pole	Pavilion	Well Site
		Windows

Permit Status

ResDept - Follow Up Current

Year (Work Not Started)

Permit requires a recheck in the current year.

ResDept - Permit (Year)

Permit on appraisal site.

ResDept - Recheck (Year)

Permit from previous year requires a recheck.

Res Worked

Permit is complete and there is no need for a recheck.

Unworked

Permit has not been worked.

Issuing Agencies

Arlington	Flower Mound	North Richland Hills	Town of Pantego
Azle	Forest Hill	No City	Tri-County Electric
Bedford	Fort Worth	On Site Sewage Facilities	Cooperative, Inc
Benbrook	Grand Prairie	Oncor Electric Delivery	Trophy Club
Bethesda	Grapevine	Pelican Bay	TXU
Blue Mound	Haltom City	Reno	Unassigned
Burleson	Haslet	Richland Hills	Watauga
Colleyville	Hurst	River Oaks	Westlake
Crowley	Keller	Roanoke	Westover Hills
Dalworthington Gardens	Kennedale	Saginaw	Westworth Village
Edgecliff	Lake Worth	Sansom Park	White Settlement
Eules	Lakeside	Southlake	Undefined
Everman	Mansfield	Tarrant County	

Change Reasons

A Change Reason must be selected when adding or changing many items in the CAMA system. The change reason selected in RPA is used other sub-systems in the CAMA system (AA, Records, Info Center, Reports and Interfaces, and Case Management) informing other users how modifiers on the account should be handled. Thus affecting things like the following:

- AA modifiers
 - Exemptions (Homestead (increases only 10% until full market value is reached) & Over 65 (cap))
- If there are changes and corrections being made on an account, there may be multiple change reasons and you may have to enter each change individually (especially in sketch) to make sure that the Modifiers are correctly updated. Make sure that you select the correct Change reason for each change!!!

New Construction

Used for the following reasons:

- Entering a **NEWLY CONSTRUCTED OBJECT** (building, outbuilding, pool, etc.) or an addition entered as **A SECTION**.
 - Year Built = New Year Built
 - Condition = Excellent
 - Effective Year = New Year Built
 - Remodel Year = N/A
- Converting a **FEATURE** (garage, porch, enclosed porch) to **LIVING AREA**.
 - Year Built = Original Year Built
 - Condition = Excellent
 - Effective Year = New Year Built
 - Remodel Year = Year Converted
- If you are adding any of the above mentioned and enter it as New Construction it will cause the value limiting exemptions to recalculate instead of limiting the value to the Homestead 10% increase or the over 65 cap.

Maintenance

Used for the following reasons:

- Entering information on a **REMODELED BUILDING**.
 - Year Built = Original Year Built
 - Condition = Adj. According to Schedule
 - Effective Year = Adj. According to Schedule
 - Remodel Year = Year Remodeled
- Entering information on a **GUTTED BUILDING** (unless a supervisor or manager determine it to be new construction).
 - Year Built = Original Year Built
 - Condition = Adj. According to Schedule
 - Effective Year = Adj. According to Schedule
 - Remodel Year = Year Gutted
- Entering a **BUILDING** or **FEATURE LEFT OFF THE TAX ROLL** that existed in prior years.
 - Year Built = Est. with aerial imagery/ judgement
 - Condition = Adj. According to Schedule
 - Effective Year = Adj. According to Schedule
 - Remodel Year = N/A
- Entering a **BUILDING** or **FEATURE** destroyed by disaster (fire/tornado), as long as the rebuild is on the same footprint/slab as the original structure.
 - Year Built = Est. with aerial imagery/ judgement
 - Condition = Adj. According to Schedule
 - Effective Year = Adj. According to Schedule
 - Remodel Year = Year Remodeled
- MODIFICATIONS** to the original footprint/slab such as an addition to the slab or adding a second floor the original structure did not have are entered **AS SECTIONS** using the change reason **NEW CONSTRUCTION**.
 - Year Built = New Year Built
 - Condition = Excellent
 - Effective Year = New Year Built
 - Remodel Year = N/A
- Redrawing a **BUILDING** or **FEATURE** to correct ft².
- Changes to **LAND VALUE** information.

Demolition

Used for the following reasons:

- The demolition of a building or section from a property.
- The demolition of a feature from a property.

Disaster

You will be informed as to when this change reason is to be used. It is rare that an event is given this classification by governing authorities.

Revenue Object Flags

Notice Flags:

Residential Homestead Properties

Homestead application approved and value notice to be sent.

Residential Homestead Properties w/ Agent

Homestead application approved, value notice to be sent to the agent.

Residential w/o HS

No homestead, a new value notice to be sent to mailing address listed on the account.

Residential w/o HS Agent

No homestead, value notice to be sent to the agent.

Residential w/o HS Matching Mail and Situs

No homestead with matching situs and mailing address, value notice to be sent.

No Value Notice Sent

No value notice required.

No Value Notice Sent - (Incomplete Exemptions)

Value notice was not sent, waiting on information to complete Ag exemption application.

No Value Notice Sent - (Roll Code)

Value notice was not sent due to a roll code flag.

Value Notice Sent

Value notice has been sent to the mailing address listed on the account.

Absolute Exempt: No Value Notice Sent

Value notices not sent to absolute exempt accounts.

Incomplete Account Flags:

AG

Homestead application approved and value notice to be sent.

Exemption Review

Homestead application approved, value notice to be sent to the agent.

Pending Res Permit

Homestead application approved, value notice to be sent to the agent.

Pending Res Review

Homestead application approved, value notice to be sent to the agent.

Roll Code Flags:

Account Inactivated

Account inactivated.

Account Inactivated Combined

Account inactivated because it was combined with another account.

Account Inactivated Double Assessment

Account inactivated because account details exist on another account.

Account Inactivated Replatted

Account inactivated because area was replatted and assigned new account number/numbers.

Account Inactivated Split

Account inactivated because it was split and assigned a new account number.

New Account Current Tax Year

New account for the current tax year.

New Account Future Tax Year

New account for a future tax year.

New Account Prior Tax Year

New account for a prior tax year.

Pending Adjustment Correction

Correction to the record to be made.

Pending Adjustment Merge

Corrections to the record to be made due to an account merge.

Pending Adjustment Plat

Corrections to the record to be made due to a new plat.

Pending Adjustment Split

Corrections to the record to be made due to an account being split.

Pending New Account Merge

New account created pending activation due to and account merge.

Pending New Account Plat

New account created pending activation due to a new plat.

Pending New Account Split

New account created pending activation due to an account split.

Pending Property Left Off Roll Omitted Property

New account created for a property left off the roll pending activation.

Property Left Off Roll Omitted Property

Property was left off the tax roll due to inactivation.

Glossary

Abstraction Method

Method of land valuation in the absence of vacant land sales, whereby improvement values obtained from the cost model are subtracted from sales prices of improved parcels to yield residual land value estimates. Can be called residual land technique.

Account Number

See Property Identification Number (PIN)

Actual Age

The number of years that have elapsed since the completed construction of an structure; also referred to as historical age or chronological age.

Adjustments

Allowances made for specific structural element conditions when the rest of the property retains the same or higher condition as the surrounding properties. Adjustments may also be made when a condition that is not low and/or high enough for the property.

Ad Valorem

(Latin for "according to value") is a tax based on the value of real estate or personal property.

Affidavit

A written form of an affirmed or sworn statement.

Allocation

See land ratio method.

Alternate Identification Number (AIN)

An optional and may also be designated for a revenue object.

Appraisal District

An appraisal district is a political subdivision of the state. The district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.

Appraisal Records

A list of taxable properties.

Appraisal Review Board (ARB)

A group of private citizens authorized to resolve disputes between taxpayers and the Appraisal District.

Appraisal Roll

Listing of all taxable property with the name and address of the owner/owners and the taxable value.

Appraisal Site

A grouping of Parcels.

Appraisal Site Level

The level within the CAMA System are where changes to the appraisal site that affect the value are entered.

Appraiser

One who is expected to perform valuation services completely and in a manner that is independent, impartial and objective. Hired by the chief appraiser to assist in the production and upkeep of the appraisal roll.

Area Code

There is only one area code for Tarrant County 001

Attached Feature

A feature that is attached to a building.

Board of Directors

A body of elected or appointed members who jointly oversee the activities of a company or organization.

Building

Representative of a structure/improvement to the appraisal site with living area.

Building Name

The Building Name is determined by an appraiser based on location, description or identifiable features of a property.

Building Style

The materials used in the construction and architectural appearance of a building.

Building Type

The type of single-family residence being constructed.

Business Personal Property Department

Group of appraisers under the direction of the Director of Business Personal Property and the Director of Business Personal Property's appointed manages tasked with the discovery and assessment of all of the business personal property in the appraisal district.

Central Tendency

1. The tendency of data to cluster around some typical or central value, such as the mean, median, or mode.
2. OR: A single point in a range of observations around which the observations tend to cluster. The three most commonly used measures of central tendency are the mean, median, and mode.

Chief Appraiser

Functions as the chief executive officer and professional advisor to the Board of Directors. The Chief Appraiser may delegate to other staff members the tasks as deemed executive officer and professional advisor to the Board of Directors. The Chief Appraiser may delegate to other staff members the tasks as deemed advisable, but responsibility rests with the Chief Appraiser.

Class Code

The Property Class Code corresponds with the States Property Classification Guide (State Use Codes). The Class Code is used for value analysis and used in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide helps improve appraisal accuracy.

Clerical Error

An error that is or results from a mistake or failure in writing, copying, transcribing, entering or retrieving computer data, computing, or calculating; or that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by the chief appraiser, the appraisal review board, or the assessor; however, "clerical error" does not include an error that is or results from a mistake in judgment or reasoning in the making of the finding or determination.

Coefficient of Dispersion(COD)

The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, its the average percentage deviation from the median ratio.

Commercial Department

Group of appraisers under the direction of the Director of Commercial and the Director of Commercial's appointed manages tasked with the discovery and assessment of all of the commercial properties in the appraisal district.

Comptroller of Public Accounts

The state's chief tax collector, accountant, revenue estimator and treasurer.

Computer Assisted Mass Appraisal (CAMA)

A system of appraising property, usually only certain types of real property, that incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the appraiser in estimating value. Additionally: A system for assessing real and personal property with the assistance of a computer. A computer may be used, for example, in the appraisal process, in keeping track of ownership and exemption status, in printing the assessment roll, in coordinating the work load of real property appraisers and personal property appraisers with respect to the assessment of commercial and industrial properties, and in a number of other areas.

Condition

A judgment of the depreciation of an improvement. Note: This is a difficult area of comparison because although the condition of the subject is known, it is difficult to know the condition of the comparable. Differences in condition may justify variances in selling prices of similar properties.

Construction Class

Class of construction used to build the improvement.

Contiguous

Sharing a property boundary; adjacent.

Cost Tables

Tables intended to help estimate the cost of replacing a structure from databasing of other factors, such as its quality class and number of square feet.

Deed Restriction

A limitation to property rights that transfers with the property regardless of the owner.

Deferred Maintenance

Maintenance, upkeep or repairs that are not done or put off by the property owner, thus resulting in deterioration and/or safety implications. A property with deferred maintenance will go down in condition.

Depreciation

Is a deduction for the normal wear and tear, deterioration, or obsolescence of a property over time. TAD bases depreciation tables on the condition and the effective year of a property.

Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value. Depreciation is sometimes subdivided into three types: physical deterioration (wear and tear), functional obsolescence (suboptimal design in light of current technologies or tastes), and economic obsolescence (poor location or overall diminished demand for the product).

Dispersion

The degree to which data are distributed either tightly or loosely around a measure of central tendency. Measures of dispersion include the average deviation, coefficient of dispersion, coefficient of variation, range, and standard deviation.

Effective Rate

A rate that would levy approximately the same taxes as last year's rate based on this years value of properties taxed in both years.

Effective Year (EYOC)

Is a subjective judgement variable made by an appraiser. It is used in calculating the total market value of improvements on the property. TAD uses the Effective Year to establish a difference in depreciation of improvements within a specific condition.

Example: House A & house B are built from the same plans with the same materials in 1980 and have the same quality and condition. House A is meticulously maintained and cared for. House B was remodeled in 2019 (torn down to the studs, new plumbing and wiring was installed, new sheetrock, floors, appliances and fixtures). Both of these houses are in good condition today, but house B (with its more recent improvements) is given an effective year of 2019 to show the depreciation difference between the two (2) homes within the same condition.

The typical age of a structure equivalent to the one in question with respect to its utility and condition, as of the appraisal date. Knowing the effective age of an old, rehabilitated structure or a building with substantial deferred maintenance is generally more important in establishing value, than knowing just the chronological age.

External Obsolescence

Occurs when an undesirable factor (busy road, commercial buildings, landfill, apartments, high-voltage towers, airport, RR tracks, etc.) are next to or near the property, thus causing the value to decrease.

Feature

Structures/improvements on the appraisal site that are not considered living area.

Fee Appraisal

Appraisal of properties one property or client at a time, for pay.

Fenestration

Refers to the design, construction, or presence of openings in a Building. Fenestration includes windows, doors, louvers, vents, wall panels, skylights, storefronts, curtain walls, and slope glazed systems (Means openings in the walls of a structure).

Floor Key

Floor level.

Floor Type

Gives the floor levels location (Ground, Sub or Upper)

Functional Obsolescence

Occurs when a component of the property or the whole property is no longer wanted because it is antiquated (out dated) even though it is still in working order and/or good condition, thus causing the value to decrease.

GeoCode

Governing Body of the Taxing Unit

Groups of officials who oversee property tax agencies (school district-board of trustees, county-commissioners court, city-city council, others-various names).

Grade

See Quality

Homogeneous

Possessing the quality of being alike in nature and therefore comparable with respect to the parts or elements; said of data if two or more sets of data seem to be drawn from the same population; also said of data if the data are of the same type (that is, if counts, ranks, and measures are not all mixed in together).

Improvement

A building, structure, fixture, or fence erected on or affixed to land. Anything done to raw or vacant land with the intention of increasing its value A structure erected on the property constitutes one very common type of improvement, although other actions, such as those taken to improve drainage, are also improvements. Although such cases are rarely intentional, "improvements" can conceivably diminish the value of the land; note, however, that easements restricting the use and value of land are not considered improvements.

Improvement Style

The materials used in the construction and architectural appearance of a building.

Intangible Personal Property

A claim, interest (other than an interest in tangible property), right, or other thing that has value but cannot be seen, felt, weighed, measured, or otherwise perceived by the senses, although its existence may be evidenced by a document. It includes a stock, bond, note or account receivable, franchise, license or permit, demand or time deposit, certificate of deposit, share account, share certificate account, share deposit account, insurance policy, annuity, pension, cause of action, contract, and goodwill.

Land Name

The Land Name is determined by an appraiser based on location, description or identifiable features of a property.

Improvement Type

The type of single-family residence being constructed.

Inspection Management

Record of the appraisal site reviews.

Land Type

Indicates the approach used to determine the land value.

Land Use

The agricultural use of qualifying land.

Legacy Class

Property classification before conversion to the CAMA system.

Legal Description

Specifically identifies a parcel of property in such a way that it cannot be confused with any other parcel.

Legal Party

Party or parties that the property owner has given authorization to represent their property.

Levy

The act of imposing and collecting a tax, tariff, etc.

Mapsc

The page number and grid letter of the maps used by the TAD residential field appraisers.

Market Area

Indicates the area within the county where the property is located.

Market Value

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;
- 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.

Mass Appraisal

Is the process of valuing a universe of properties as of a given date, using standard methodology, employing common data, in a manner which allows for statistical testing.

Mass Appraisal Model

Mathematical expression of how supply and demand factors interact in a market.

Median

A measure of central tendency. The value of the middle item in an uneven number of items arranged or arrayed according to size; the arithmetic average of the two central items in an even number of items similarly arranged; a positional average that is not affected by the size of extreme values.

Neighborhood

An area of complimentary land uses in which all properties are similarly influenced by the four forces affecting property value: environmental (physical), governmental, social, and economic forces. The area of the neighborhood will contain complimentary land uses. The boundaries of a neighborhood must be delineated for the purpose of analysis. The three types of boundaries are natural, political, and manmade.

Neighborhood Analysis

A study of the relevant forces that influence property values within the boundaries of a homogenous area.

Obsolescence

The condition of no longer being used or useful : the condition of being obsolete.

Occupancy Code

Occupancy Description

Parcel

Improvements and land of any size that are a portion of or make up the Appraisal Site.

Percent Complete (PCTC)

Percent Complete represents how far along an improvement is in the construction process on January 1st. The Percent Complete is used to determine the value the unfinished improvement adds to the property.

Permit Status

Personal Property

Property that is not real property.

PIN Level

The level within the CAMA System record information is stored and changed.

Plat

A map intended to show the division of land into lots or parcels. Upon recordation with the appropriate authorities, land included in the plat can thenceforth be legally described by reference to the plat, omitting a metes and bounds description.

Plat ID

Property

Any matter or thing capable of private ownership.

Property Identification Number (PIN)

The primary identifier for a property.

Property Tax Assistance Division

The purpose of this division of the Comptroller's office is to give technical assistance to local property tax administrators and provide information about property taxation to the public.

Property Tax Consultant

Act on the owner's behalf (on any properties they have an appointment of agent filed on in their name) for property tax matters and also advise taxpayers on their protests.

Property Tax Professional

- Chief Appraisers
- Appraisal Supervisors & Assistants
- Property Tax Appraisers
- Appraisal Engineers
- Appraisal firm employees who appraise property for tax purposes
- Including all other persons with authority to judge, recommend or certify appraised values for property tax purposes

Proposed Rate

Is a rate that is under formal consideration for the current year.

Possessory Interest

An interest that exists as a result of possession or exclusive use or a right to possession or exclusive use of a property and that is unaccompanied by ownership of a fee simple or life estate in the property. However, "possessory interest" does not include an interest, whether of limited or indeterminate duration, that involves a right to exhaust a portion of a real property.

Quad

Approximately 1/4 of Tarrant county divided by boundaries mainly consisting of interstate highways or major arteries. Special properties (Quad+4) consist of condominiums, town homes, multi-family, mobile home parks, etc.

Quality

A subjective classification of a structure by an appraiser, intended to describe materials used, workmanship, architectural attractiveness, functional design, and the like. Quality class, or its synonym "grade," is the key variable in most cost schedules.

Real Property

- A. land;
- B. an improvement;
- C. a mine or quarry;
- D. a mineral in place;
- E. standing timber; or
- F. an estate or interest, other than a mortgage or deed of trust creating a lien on property or an interest securing payment or performance of an obligation, in a property enumerated in Paragraphs (A) through (E) of this subdivision.

Related Feature

A feature that is not attached to a building, but is on the same appraisal site.

Related Land

Land related to the appraisal site.

Related Revenue Object

Object related to the appraisal site or improvements to the appraisal site.

Remodel

House is stripped down to the studs (plumbing, wiring, sheetrock, flooring, appliances, fixtures, hardware etc.) are all replaced with new updated components and some structural changes have been made to increase utility and appeal to the current market through complete replacement or expansion. A property that has been remodeled will be given an EYOC to establish a different depreciation rate with in a specific condition.

Remodel Year

The year an improvement was remodeled (this information is recorded for reference only).

Replacement Cost New

Estimated cost to construct, at current prices of appraisal date, a building with utility equivalent to the building being appraised, using modern materials and current standards, design and layout.

Residential Department

Group of appraisers under the direction of the Director of Residential and the Director of Residential's appointed manages tasked with the discovery and assessment of all of the residential properties in the appraisal district.

Residential Property

Property that is used as a family dwelling, multifamily apartment or housing complex, nursing home, condominium, or retirement home.

Roll Back Rate

Voters may be able to roll back a tax increase above this rate.

Sales Data

1. Information about the nature of the transaction, the sale price, and the characteristics of a property as of the date of sale.
2. The elements of information needed from each property for some purpose, such as appraising properties by the direct sales comparison approach.

Section

A portion of a building with characteristics (Year Build, Effective Year, Percent Complete, Style, Quality, and Condition) that differ from the rest of the building (addition to an improvement).

Segment

A portion of a building with characteristics (Year Build, Effective Year, Quality, and Condition) that match the building it is attached to, but may be on a different level/floor. Segments are used for floor records other than the 1st floor (2nd floor, 3rd floor, etc.).

Site Class

An internal TAD classification to further group properties by highest and best use of the improvement and site.

Site Name

Site Rating

The monetary value applied to the land type.

Site Value

The value of all of the land and improvements on the appraisal site.

Situs

(Latin term referring to the place where property is taxable) jurisdiction or location to tax the subject property.

Situs Address

The physical address of the appraisal site.

Size Type

The unit of measure used.

State Use Codes

Indicate the primary use of the property and are utilized in reporting to the State.

Structural Elements

Structural elements and unit counts are used to further describe properties within a quality allowing for better comparability during market analysis.

Subjective Judgement

Relating to or being experienced or having knowledge.

Subject Property

The property being appraised

Sub-Market Area

A portion of the market area.

TAG

Number identifying the Counties, Cities, ISDs and Special Purpose Districts

Tangible Personal Property

Personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses, but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value.

Tax Assessor

The officer or employee responsible for assessing property taxes as provided by Chapter 26 of this code for a taxing unit by whatever title he is designated.

Tax Assessor/Collector

Chief administrator of the tax office of a taxing unit who is responsible for: assessment under Chapter 26, Tax Code; and collection under Chapter 31, Tax Code.

Tax Collector

The officer or employee responsible for collecting property taxes for a taxing unit by whatever title he is designated.

Tax Rate

The percentage of the value of a property to be paid as a tax.

Tax Roll

Listing of all taxable property with the name and address of the owner/owners and the taxable value, plus the tax levy.

Taxable Value

Appraised value (market value) less applicable exemptions

Taxing Unit

A county, an incorporated city or town (including a home-rule city), a school district, a special district or authority (including a junior college district, a hospital district, a district created by or pursuant to the Water Code, a mosquito control district, a fire prevention district, or a noxious weed control district), or any other political unit of this state, whether created by or pursuant to the constitution or a local, special, or general law, that is authorized to impose and is imposing ad valorem taxes on property even if the governing body of another political unit determines the tax rate for the unit or otherwise governs its affairs.

Texas Department of Licensing & Regulation (TDLR)

Is the state's umbrella occupational regulatory agency.

Texas Education Agency (TEA)

Is a branch of the state government responsible for public education.

Topography

The arrangement of the natural and artificial physical features of an area.

Uniform Standards of Professional Appraisal Practices (USPAP)

Can be considered the quality control standards applicable for real property, personal property, intangibles, and business valuation appraisal analysis and reports in the United States and its territories.

Updated

Short-lived components (appliances, fixtures, hardware, flooring etc.) are replaced with new updated components that meet current market expectations. An updated property will go up in condition.

Unit Counts

Structural elements and unit counts are used to further describe properties within a quality allowing for better comparability during market analysis.

Valuation Model

The model used to calculate the appraisal site value.

Value Correlation

Breakdown of the appraisal site value.

Year Built

The year the improvement was constructed.

