

**KLEBERG COUNTY APPRAISAL DISTRICT**

**RE-APPRAISAL PLAN**

**APPRAISAL YEARS 2015-2016**

APPROVED BY THE  
KLEBERG COUNTY APPRAISAL DISTRICT  
BOARD OF DIRECTORS  
ON SEPTEMBER 11, 2014

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This Appraisal Plan is being submitted as a tool to organize the reappraisal for Kleberg County Appraisal District. This plan attempts to outline the necessary work required to complete a reappraisal over the next two years. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required in order to meet the requirements for this office as set forth in the Texas Property Tax Code.

# EXECUTIVE SUMMARY

## TAX CODE REQUIREMENT

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

## THE WRITTEN PLAN

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

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

## PLAN FOR PERIODIC REAPPRAISAL

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

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

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

#### **SCOPE OF RESPONSIBILITY**

The Kleberg County Appraisal District has prepared and published this reappraisal plan to provide our Board of Directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then, several sections describing the appraisal effort by the appraisal district.

The Kleberg County Appraisal District (CAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member Board of Directors, appointed by the taxing units within the boundaries of Kleberg County, constitutes the district's governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for 8 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. The Kleberg County Appraisal District also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

The Texas Property Tax Code, except as otherwise provided, states that all taxable property is appraised at its "market value" as of January 1<sup>st</sup>. The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41 and 23.51), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) allocation of interstate property (Sec. 21.03) and goods in transit (Sec. 11.253).

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to conduct general reappraisal of taxable property every three years. Appraised values are reviewed annually and are subject to change. Business personal properties, minerals and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, CAMA, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent cost and market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. Where the appraisal district contracts for professional valuation services, the contract that is entered into, the appraisal firm is required to adhere to similar professional standards and their reappraisal plan is a part of this plan.

## **REVALUATION DECISION** **(REAPPRAISAL CYCLE)**

The Kleberg CAD by policy adopted by the Board of Directors reappraises properties classified as single family residential, multi-family residential, vacant lots and tracts, qualified open-space land, farm and ranch improvements on qualified open-space land, rural land not qualified for open-space land appraisal and improvements, commercial and totally exempt property in the district once every three (3) years with the exception of the industrial and manufacturing, oil and gas, mineral, other subsurface interest in land, goods in transit, utilities, mobile homes, residential inventory, business personal property, and special inventory which are appraised annually. The reappraisal year is a complete appraisal of all properties in the district. Tax year 2015 is not a reappraisal year and tax year 2016 is a reappraisal year. The chief appraiser will provide a notice of appraisal for each property in compliance with Section 25.19 of the Texas Property Tax Code.

### **REAPPRAISAL AND NON- REAPPRAISAL YEAR ACTIVITIES**

1. Performance Analysis - the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers (IAAO).
2. Analysis of Available Resources - staffing and budget requirements for tax year 2015 are detailed in the 2015 budget as adopted by the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled as necessary. Existing maps and data requirements are specified and updates scheduled.

3. Planning and Organization – a calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service and information systems. A calendar is prepared for tax years 2015 and 2016. Production standards for field activities are calculated and incorporated in the planning and scheduling process in order to reach goals/mandates set by both district management and the tax code.
4. Mass Appraisal System - Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems and the district's software vendor. All computer forms and IS procedures are reviewed and revised as required.
5. Data Collection Requirements - field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle (4 - 6 years), and field or office verification of sales data and property characteristics. Re-inspection of properties will be completed using physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches.
6. Pilot study by tax year - new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability in randomly selected market areas. Pilot modeling and ratio studies will be conducted in accordance with International Association of Assessing Officers (IAAO) standards and the Uniform Standards of Professional Appraisal Practices (USPAP).
7. Valuation by tax year - using market analysis of comparable sales, locally tested cost data, and income analysis, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers (IAAO) and the Uniform Standards of Professional Appraisal Practice (USPAP). The calculated values are tested for accuracy and uniformity using ratio studies.
8. The Mass Appraisal Report - each tax year the Texas Property Tax Code requires that a Mass Appraisal Report be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 - 8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 - 9 of *USPAP*. This written reappraisal plan is referenced in the mass appraisal report.
9. Value defense - evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested as applicable.

## REVALUATION DECISION

The Kleberg CAD by policy adopted by the Board of Directors reappraises properties classified as single family residential, multi-family residential, vacant lots and tracts, qualified open-space land, farm and ranch improvements on qualified open-space land, rural land not qualified for open-space land appraisal and improvements, commercial and totally exempt property in the district once every three (3) years with the exception of the industrial and manufacturing, oil and gas, mineral, other subsurface interest in land, goods in transit, utilities, mobile homes, residential inventory, business personal property, and special inventory which are appraised annually.

Oil and gas, minerals, other subsurface interest in land, industrial, manufacturing and utility properties, are valued through a professional services contract. All other properties are valued on an in-house basis by the appraisal district staff. The reappraisal year is a complete appraisal of all properties in the district. The non-reappraisal year is used to pick up new construction, adjust for changes in property characteristics that affect value, and adjust previous year values for equalization.

In addition to the normal field inspections conducted for the reappraisal, every tax year the District must inspect and appraise new construction and add the property to the appraisal roll. The District must also inspect and reappraise properties that have been remodeled or demolished, properties with additions, and properties with fire damage. These changes can be found through building permits for properties within the corporate city limits. However, since building permits are not required for properties outside the corporate city limits, the staff must use other sources to find properties with new construction, additions and demolitions, such as current aerial photos. Appraisers will also conduct detailed field inspections of properties if requested by the owner, and reappraise these properties as necessary. During non-reappraisal years, Notices of Appraised Value are mailed on any property that required a reappraisal due to new construction, addition, demolition, or the property owner filed a rendition. Notices are also mailed if there is a change in ownership or in the exemptions applied to the property.

Section 6.02 of the Texas Property Tax Code amended during the 2007 Legislative Session states Appraisal District boundaries are the same as the county's boundaries effective January 1, 2008.

### TAX YEAR 2015

Tax year 2015 is not a reappraisal year.

### TAX YEAR 2016

Tax year 2016 is a reappraisal year.

## PERFORMANCE ANALYSIS

In each tax year 2015 and 2016 the previous tax year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within state property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the International Association of Assessing Officers. The district uses ratio studies not only to aid in the reappraisal of properties, but also to test the State Comptroller's Property Tax Division Property Value Study results. The ratio study begins with all sales reports being compiled by school district. Outliers and questions that were not identified in the field are reviewed and analyzed. Field cards indicating the results of field inspections of the sold properties are available for each individual sale to further aid the appraiser in making decisions regarding outliers.

Outliers are characterized as having low or high ratios. They can result from an erroneous or unrepresentative sale price, an error in the appraisal, or a mismatch between the property sold and the property appraised.

The remaining sales are then correlated to indicate comparable neighborhoods within each school district. The sales from each comparable neighborhood are grouped (stratified) according to classification. The median ratio indicated by the sales is then compared to the desired ratio. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to the measures of central tendency. The median and coefficient of dispersion are good indicators of the types of changes to be made if any are necessary. The use of market modifiers is the predominant method of adjusting sales for location and time to indicate market values. Market modifiers are methods of adjusting property to equal the market without changing the schedules.

## ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2015 are detailed in the 2015 appraisal district budget, as adopted by the board of directors and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2015 and the anticipated staffing for tax year 2016. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2015 - 2016 time period.

The Texas Legislature amended the appraisal review board appeal process by allowing arbitration in addition to filing suit in District Court with certain limitations. It is anticipated that the number of arbitration requests will increase as the public becomes more informed of this option. Time and effort expended on arbitration cases is a good indicator that additional recourses as well as an increase in staffing will become necessary as the arbitration process evolves.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. The appraisal district staff shall refer to Department Manuals for in-house and field instructions. In the reappraisal year, real property

appraisal depreciation tables and cost new tables are tested against verified sales data to ensure they represent current market data. The cap rate study by commercial real property type is updated from current market data and market rents are reviewed and updated from local published data. Personal property density schedules are tested and analyzed based on rendition and prior year hearing documentation.

Changes in legislation involving appraisal districts may occur in 2015 when the legislature is called into session. These new laws may require adjustments to the budget, staffing, and programming.

Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled with the district's software vendor. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and also tested through coordination between the districts IS department and the district's software vendor. Existing maps and data requirements are specified and updates are coordinated between the district's GIS departments, the district's IS department and the district's software vendor in order to make these tools available to the appraisal staff.

## **PLANNING AND ORGANIZATION**

A calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service and information systems. A separate calendar is prepared for tax years 2015 and 2016. Production standards for field activities are calculated and incorporated in the planning and scheduling process. This plan encompasses the normal processes carried out for each year by the district; therefore catastrophic events or significant legislative action may have a detrimental effect to the district's operations and require changes to this plan.

Calendar of Key Events 2015 – Appendix #2

Calendar of Key Events 2016 – Appendix #3

## **MASS APPRAISAL SYSTEM**

Computer Assisted Mass Appraisal (CAMA) system revisions are specified by the district's management team and scheduled with Information Systems (IS) and the district's software vendor. All computer forms and IS procedures are reviewed and revised as required. The following details these procedures as it relates the 2015 and 2016 tax years:

The clerical department is responsible for entering all name and address changes received through deed transfers. The data department is responsible for entering changes for all name and addresses received by phone, letter or from the front counter. The data department is responsible for entering any exemption changes, as well as any supplemental changes. The data department is also responsible for backing up files on the Dell Server.

## **REAL PROPERTY VALUATION**

Revisions to cost models, income models and market models are specified, updated and tested each tax year.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall & Swift.

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

Income, expense and occupancy data is updated in the income models for each market area and cap rate studies are completed using current sales data. The resulting models are tested using ratio study tools.

## **PERSONAL PROPERTY VALUATION**

Density schedules are updated using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed and modified as needed and tested.

## **NOTICING PROCESS**

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

## **HEARING PROCESS**

Kleberg CAD currently conducts informal and formal hearings. Informal hearings are actually meetings between the taxpayers or their agents and the appraisal staff. If valuation issues are not agreed upon, then the taxpayer may elect to proceed to a formal hearing. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and compliance with HB 201 is insured that information requested by the taxpayer or their agent will be made available at least 14 days prior to the scheduled protest hearing date.

# **DATA COLLECTION REQUIREMENTS**

## **IDENTIFICATION AND UPDATE OF RELEVANT CHARACTERISTIC AFFECTING VALUE**

Field and office procedures are reviewed and revised as required for the data collection process. Activities scheduled for each appraisal year include the definition of market areas, review of new construction, demolition, remodeling, re-inspection of problematic market areas and re-inspection of the universe of properties on a specific cycle (4-6 years per IAAO standards). The district appraisal staff follows Texas Property Tax Code Section 25.18 (b) to be in compliance. The district staff collects information regarding both individual property characteristics as well as information concerning the neighborhood or market. These include a consideration of the location and market area of each property; physical attributes of the property, such as size, age, and condition; legal and economic attributes; and easement, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions. After this the district can develop an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and can determine the contribution of individual property characteristic. District appraisal staff then applies the conclusions reflected in the model to the characteristics of the properties being appraised. Finally the district staff reviews the appraisal results to determine a value.

## **DEFINING AND IDENTIFYING MARKET AREAS**

Market areas are defined by physical, economic, governmental, and social forces that influence property values. The effects of these forces were used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable and manageable subsets for valuation purposes. Delineation can involve the physical drawing of neighborhood boundary lines on a map, or it can also involve statistical separation of stratification based on attribute analysis. These homogeneous properties have been delineated into school district and valuation neighborhoods for residential property; agricultural category / operation type and school district for rural property; and economic class for commercial property, but because there are discernible patterns of growth that characterize a neighborhood or market segment, appraisal staff will annually evaluate the neighborhood boundaries or market segments to ensure homogeneity of property characteristics. The appraisal staff will assign specific codes to comparable properties conforming to the definition of a market area; giving specific consideration to market characteristics and the specific life cycle of the neighborhood in compliance with USPAP Standards. For the purposes of the CAD's three year re-inspection cycle, market areas are first defined by school districts, then by valuation neighborhoods, operation type, and economic class; in addition reappraisals will be determined by delineated neighborhoods based on concentration of protest and/or sales.

Kleberg County Appraisal District is divided into three sections, A, B, and C. Each year, all real, residential and commercial property within one of these areas is to be reappraised, regardless of any ratio study findings. These areas are identified as follows:

A. Section A. See 3 Year Appraisal Plan Map on Appendix #4.

B. Section B. See 3 Year Appraisal Plan Map on Appendix #4 and Appraisal Cycle Code Section B – Subdivision Listing on Appendix #5.

C. Section C. See 3 Year Appraisal Plan Map on Appendix #4 and Appraisal Cycle Code Section C – Subdivision Listing on Appendix #6.

### **MARKET AREAS OF KLEBERG COUNTY**

#### Residential Market Areas:

Kleberg County has several different market areas within the county. The City of Kingsville Area is the largest. Some of those subdivisions are: Original Town-site, Paulson Falls, Santa Gertrudis Estates, Sarita Park 1-6, Fulton 1-3, Chandler Acres, etc. Other market areas include the town-sites of Ricardo and Riviera. These small communities have little growth and few commercial businesses. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

#### Rural Land Market Areas:

The rural market area for Kleberg County is county wide. Rural market areas are located in Kingsville ISD, Ricardo ISD and Riviera ISD. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

#### Commercial Market Areas:

The main commercial market area for Kleberg County is in the City of Kingsville. Market areas for commercial properties are identified in the more densely populated areas and/or locations usually identified by locations on major thoroughfares which are considered strategic for commerce decisions. Some areas are: 14<sup>th</sup> Street, King Street, Hwy 77 (Kingsville, Ricardo and Riviera), Corral Avenue, General Cavazos Blvd., etc.

#### Waterfront Market Areas:

Waterfront market areas are located in Riviera ISD. The area begins as far north as Mrs. Kings 1<sup>st</sup> Sub, Block 40, part of lots 4 and 5 traveling south along the water's edge to Koch Sub 1, Block 26, and Lot 54.

### **NEW CONSTRUCTION /DEMOLITION**

Appraisal field inspections require the appraisers to check all information on the field cards and to update the information when necessary. New construction may be identified from field or aerial inspections, or by permits obtained from the City of Kingsville. If physical inspections

of the property indicate changes to improvements are necessary, the appraiser notes these changes in the field. Examples of types of changes that may be made are condition or age of improvements or additions to the improvements. New improvements are also added at this time.

In addition, building permits throughout the city are obtained and changes to accounts are made as indicated. Individual properties are also reappraised due to changes to the condition of the property in instances of fire, remodeling, or an addition or demolition of a portion of the improvement. Appraisers will perform detailed field inspections of properties if requested by the owner.

### **REMODELING**

Market areas with extensive improvement remodeling are identified, verified and field activities scheduled to update property characteristic data. Updates to valuation procedures are tested with ratio studies before finalized in the valuation modeling. This field activity when entered in the key events calendar must be monitored carefully.

### **RE-INSPECTION OF PROBLEMATIC MARKET AREAS**

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

### **RE-INSPECTION OF THE UNIVERSE OF PROPERTIES**

The International Association of Assessing Officers *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of 4-6 years. The re-inspection includes the re-measurement of at least two sides of each improved property and the use of imagery to augment an individual onsite visit. The district is using aerial and oblique imagery, which will allow the review of data characteristics and measurements of improvements. The annual re-inspection requirements for tax years 2015 and 2016 are identified by property type and property classification and scheduled on the key events calendar.

### **FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS**

Sales information is received from various sources. These sources include conversations with local real estate appraisers, agents and brokers. In addition to these sources, the district is linked by computer to the Kleberg County Clerk's Office. From deed transactions obtained from the county clerk, the district mails out sales surveys to the purchasers and sellers in an effort to obtain additional sales information that may not be otherwise discovered.

These sales are compared to the existing data on the field cards and changes are made as indicated. These changes include age and condition as well as any improvements made to the property before the sale takes place. When sales data indicated a difference in the improvement's square footage, the buildings are re-measured.

## PILOT STUDY

New and/or revised mass appraisal schedules are tested against sales. Residential valuation schedules are cost-based tables modified by actual sales with the cost reflecting the actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers. These schedules are formulated from the Marshall Valuation Services Residential Handbook.

The residential schedule is based on quality of construction, size, age and condition of structure, contributory value of extra items, and land value. Each of these variables has a direct impact on the cost as well as the value of a property. Following is an example of each of the variables and how they may affect market value.

1. Quality of construction: Residential construction may vary greatly in quality of construction. The type of construction affects the quality and cost of the material used the quality of the workmanship, as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of construction. As stated above, the District's residential schedules currently class houses based on quality of construction from 1 to 8. This classification is supported by Marshall Valuation Service which classifies houses according to the following 7 categories: minimal quality, low quality, fair quality, average quality, good quality, very good quality, and excellent quality.
2. Size of structure: The size of a building also has direct impact on its cost as well as its value. The larger the building, the less the cost per square foot. The District's schedules are graduated in size increments from 100 to 200 to 400 square feet, depending on market conditions; Marshall Valuation Service also supports this size factor.
3. Condition of improvements: The District rates conditions as unsound, very poor, poor, fair, average, good, very good, and excellent. Properties that, in the opinion of the appraisers, are unlivable are not appraised according to the schedule. Rather, they are appraised at salvage value.
4. Age of structure: The District's residential schedule groups age categories as 0 – 9 years of age, 10 – 14 years, and by increments of 5 years thereafter up to the age of

55. This method is supported by conversations with local appraisers and builders who estimate the economic life of residential properties to be approximately 50 years. Properties in the age of 55 and over bracket are given the maximum amount of depreciation. As stated above, effective age and chronological age may or may not be the same depending on the condition of the structure.
5. Extra items: As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include covered porches and patios, screened or enclosed porches, storage buildings, swimming pools, and in some instances, fireplaces.
  6. Land value: The District values land based on market transactions. Units of comparison depend on how the property is purchased and marketed. For example, large acreage tracts are usually purchased based on the price paid per acre. Commercial tracts are purchased on the price per square foot, and residential properties are purchased based on the price per front foot. Depth factors are used to modify values according to market indicators. Land prices vary throughout the county; therefore, their values are dependent upon homogenous areas. Land schedules for residential, commercial, agricultural, and industrial properties are available upon request from the district.

The residential schedule has three separate depreciation schedules. These schedules are used to estimate the loss in value of improvements due to age and condition. The first schedule depreciates class 1 through class 8 frame construction single-family homes/duplexes. The second schedule depreciates class 2 through class 8 masonry construction single-family homes/duplexes. The third schedule depreciates class 6 log cabin construction single-family homes.

The sales comparison model is a True Automation PACS computer-generated adjustment grid with access to the District's sales file. This program has the capability of selecting comparable sales according to the property use, quality of construction, location, size, condition, and age. The comparable sales may be selected by the computer or manually selected by the appraisers. Adjustments are made in dollar increments and may be made for tract size, quality of construction, age of the improvements, conditions of the improvements, functional adequacy, size of the improvements, and for additional items. As previously stated, inspections of property are made by exterior perspective; therefore, interior finish as well as interior components are assumed and are not adjusted. All financing for comparable sales is considered typical to the market. The final estimate of value is a correlation of the comparable sales after net adjustments have been deducted from the sales price to equal the subject property. The value by this method is estimated by the appraiser and is not a function of the computer.

## **VALUATION BY TAX YEAR**

Using market analysis of comparable sales and locally tested cost data, market area specific income and expense data, valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for

accuracy and uniformity using ratio studies. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. Property values in all market areas are updated each reappraisal year. Properties in selected market areas are updated in non-reappraisal years. Tax year 2015 is not a reappraisal year. Tax year 2016 is a reappraisal year.

## **RESIDENTIAL REAL PROPERTY**

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

### **SALES COMPARISON APPROACH**

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

If sufficient sales are not found, then sales from competing neighborhoods are found and appropriate adjustments are made in the form of market modifiers. These modifiers are applied to cost schedules to indicate mass appraisal values for a given neighborhood. Therefore, the sales comparison approach is actually blended with the cost approach to create a hybrid of these two approaches to value.

### **COST APPROACH**

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

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

In applying the calculations of the model above, the district staff values the land as though vacant and available for development to its highest and best use. The replacement costs new less depreciation (RCNLD) of the improvements are multiplied by the appropriate neighborhood market adjustment factor (MA) to arrive at a current improvement value. The current improvement value is added to the land value (LV) to arrive at an estimate of market value (MV). Market adjustments will be applied uniformly within neighborhoods to account for market preferences affecting value in each location throughout the district.

Residential land values will be estimated using the base lot method, square foot method, front foot method or acreage method of appraisal. The individual method utilized in each

neighborhood is designed to mirror the market in that area. As such, the chosen method for each individual neighborhood will be selected based upon how properties are selling or which method best accounts for perceived differences among the universe of properties.

There are four accepted methods for land valuation; the comparable sales approach, allocation by abstraction, allocation by ratio and the capitalization of ground rent. The district will utilize elements of all of these land valuation methods depending upon market area and availability of market data. In areas where insufficient vacant land sales exist, the district employs the allocation methods to establish land values in a neighborhood. Land value adjustments may be made when uniformity standards are not realized or land to building ratios become disproportionate. The appraisers will develop a base lot or primary land rate and assign land tables to each neighborhood. Land characteristics adjustments will be applied to individual properties, where necessary, to adjust for such influences as view, shape, size, and topography and any other characteristic that affects value in a neighborhood.

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

### **INCOME APPROACH**

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

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

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

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

## **SPECIAL INVENTORY RESIDENTIAL SCHEDULE**

### **SALES COMPARISON APPROACH TO VALUE**

The District on a mass appraisal basis does not currently use the sales comparison approach to value residential special inventory or developer properties. This is due to the lack of sales data of these types of properties. Although sales of developer lots or buildings do occasionally occur, these sales are not consistent, and the sales comparison approach is not a reliable indicator in the mass appraisal report.

### **COST APPROACH TO VALUE**

Cost of development for residential subdivisions and houses vary greatly due to types of streets, utilities, quality of construction, and material cost. Inventory of lots and houses may also be located in several different subdivisions with varying cost and qualities of construction. Therefore, the cost approach to value inventory of residential property is not used in the District's mass appraisal report.

### **INCOME APPROACH TO VALUE**

The income approach to value appears to be the most appropriate valuation method to use in the mass appraisal of residential inventory. The District currently uses a discounted cash flow technique. Sales of developer properties are analyzed to indicate an absorption rate or sell out time of the entire inventory. Typical market expenses are then deducted from the income flows of sales over the estimated holding period. The net income after expenses is deducted then discounted at market rates over the holding period to a percentage basis indicated by the DCF analysis.

## **MULTIFAMILY REAL PROPERTY**

### **SALES COMPARISON APPROACH**

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

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

### **COST APPROACH**

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

$$MV = LV + RCNLD$$

This methodology involves the use of national sources of cost data as well as actual cost information gathered from the local market whenever possible. Cost models utilized by the district are based on data obtained by the Marshall Valuation Service also known as *Marshall and Swift*. These costs include comparative base rates, per unit adjustments and lump sum adjustments as appropriate and necessary to account for the specific factors affecting value. Time and location modifiers will be applied as necessary to adjust cost data to reflect conditions in a specific market as well as changes in costs over a period of time. A cost estimate will be generated by the appraisal staff based upon the cost schedules as they are applied to the specific characteristics of the subject property of the appraisal. Depreciation schedules have been implemented for economic lives and condition that are typical of each major class of commercial property-by-property use. The schedules utilized by the district are developed using recognized sources and mirror *Marshall and Swift*. These schedules will be tested annually to ensure they will be reflective of current market conditions in Kleberg County. The actual and effective ages of improvements are judged by the appraiser and noted in the improvement records contained within each property record. Effective age estimates will be based on the utility of the improvements relative to the improvement's total economic life, condition and its competitive position in the marketplace. These adjustments are generally determined during field operations.

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

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

#### **INCOME APPROACH**

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

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

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

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

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

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

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

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

23.012 of the Tax Code.

## **COMMERCIAL REAL PROPERTY**

### **SALES COMPARISON APPROACH TO VALUE**

Grouping or clustering sales within the specified neighborhoods and classification of properties utilizes the sales comparison approach to value. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found, then sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

### **COST APPROACH TO VALUE**

The District uses a hybrid cost model developed from Marshal Valuation Service. The cost model categorizes and values property by class (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation and land values are applied; market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

### **INCOME APPROACH TO VALUE**

The district is developing an income model to value commercial properties using a direct capitalization technique. Questionnaires are mailed to multi-family property owners and managers regarding income and expenses. Data is collected from Internet sources and phone inquiries. Capitalization rates will be estimated by market abstractions as well as national sources, surveys, and band of investment techniques.

## **VACANT REAL PROPERTY**

### **SALES COMPARISON APPROACH TO VALUE**

Grouping or clustering sales within the specified neighborhoods utilizes the sales comparison approach to value. Units of comparison are identified and appropriately selected. Land schedules reflecting the units of comparison are developed and applied to the PACS program. The appraisers select the appropriate land schedule and apply it on a mass basis. It should be noted that all land is valued as vacant and ready for development as to its highest and best use. This process considers physical possible uses, legally permissible uses, as well as financially feasible uses. A maximally productive use is then established and considered the highest and best use.

### **COST APPROACH TO VALUE**

The cost approach to value is not the appropriate method to value vacant land as no improvements are considered, and land is not generally felt to suffer from depreciation.

## INCOME APPROACH TO VALUE

The income approach to value for unimproved land is not currently used by the District on a mass appraisal basis.

## UTILITIES, RAILROADS, PIPELINES AND SPECIAL INDUSTRIAL PROPERTIES

The Kleberg County Appraisal District contracts with an outside appraisal firm to obtain the specific expertise needed for the valuation of category F2 (Industrial, Real), J (Utility), and L2 (Industrial, Personal) properties. These categories include properties such as railroads, pipelines, gas plants, compressors, and communication companies. These properties will be reappraised annually using recognized methods and techniques as required by the *Uniform Standards of Professional Appraisal Practice*.

Among the three approaches to value (cost, income, and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used. The appraisal models primarily considered in the valuation of these properties will be:

MV=RCN-D  
And  
Allocated Unit Appraisal

The values produced by each of these models will be considered and the final property value result will be allocated to the taxing entities based upon the method that is deemed most appropriate for the particular property under consideration.

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

## MINERAL INTERESTS

The Kleberg County Appraisal District contracts with an outside appraisal firm to obtain specific expertise needed for the valuation of category G, Minerals. This category includes producing gas and oil mineral interests. The appraisal firm reappraises these properties annually.

The appraisal firm utilizes the income approach to appraise these interests. More specifically, they use Discounted Cash Flow Analysis (DCF), which is a yield capitalization method form of the income approach. The factors affecting the value of mineral interests include product prices, production volume, production decline trend, operating expenses and discount rate. The DCF used these factors to develop a projection of future income, which is discounted to provide an indication of present worth.

The mineral reserves of oil and gas properties cannot be physically inspected because they exist

below the surface. Therefore, data collection must rely on other sources of information such as the Railroad Commission of Texas, the Texas Comptroller of Public Accounts, owner renditions, published sources and data services. These information sources are used to identify the value-affecting characteristics that are considered in the DCF appraisal of the mineral interests.

### **SPECIAL VALUATION PROPERTIES**

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

The cash lease method is a modified income approach using the lease amount (income per acre) minus expenses of the landowner to yield the "net-to-land" value per acre. "Net-to-land" values will be averaged for a five-year period to give an average "net-to-land" factor that will be divided by the appropriate capitalization rate for the year to give a value per class of agricultural production. These classes are determined from field inspections, applications and agricultural activity. The agriculture appraisal staff will collect lease data from owners and lessees on an ongoing basis in order to develop "net-to-land" figures by agricultural classification. This net to land is used in combination with an owner/operator budget of one large landowner in Kleberg County. A percentage of the owner/operator budget net to land and the lease surveys net to land are dependent on the percentage of the ownership in the county for pasture land under the one landowner. This combination occurs for pasture property, native, brush, improved, barren and lake. A cash lease method is the only net to land used in the calculation for tilled dry land.

### **BUSINESS AND INDUSTRIAL TANGIBLE PERSONAL PROPERTY**

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

### **SALES COMPARISON APPROACH**

Sales of business tangible personal property are rare. When available, they are considered in updating schedules and individual accounts. However, adjustments between these types of properties present a very complex appraisal problem. Therefore, the sales comparison approach is not reliable on a mass appraisal basis.

### **COST APPROACH**

The primary approach to the valuation of business and industrial personal property will be the cost approach. Cost schedules are developed by the district's staff from various sources including renditions, national publication, and the Comptroller of Public Accounts, and applied to specific business codes. These schedules will be reviewed and updated annually to conform to changing market conditions.

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

### **INCOME APPROACH TO VALUE**

The income approach to value for business tangible personal property is not currently used by the district on a mass appraisal basis.

## **THE MASS APPRAISAL REPORT**

The reappraisal plan specifies the scope of work planned by the Kleberg County Appraisal District in order to produce the official appraisal roll(s) for 2015-2016. Each tax year the tax code required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of *USPAP*. This written reappraisal plan is attached to the Mass Appraisal Report by reference.

## **VALUE DEFENSE**

### **INFORMAL HEARINGS**

Informal hearings are conducted by phone, mail, or in person by district appraisers or outside appraisal firm for all types of properties. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense, and capitalization data is reviewed and presented if available for income producing property. Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested annually.

### **FORMAL HEARINGS**

If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings, they receive an Appraisal Review Board procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest-hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with sales of comparable properties regarding values disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income and expense data on specific accounts will be released. Equity evidence is generated by the appraiser to present property types comparable to the subject property and then adjusted to the subject property for the hearing as defense if the property is subject to an equity protest.

The following is a list of the formal hearing procedures.

1. The appraisal review board hearings are open to the public.
2. All hearings are posted at least seventy two hours before the hearings begin at the Kleberg County Court House and in the front window of the Kleberg County Appraisal District Office
3. The public and protestors will sign in.
4. Protestors will be heard on a first come first serve basis.
5. The staff reviews the sign in sheets and establishes the hearing order.
6. The appraisal district staff will make copies and or scan any evidence for the appraisal review board and the appraiser/s that the protestor will be providing if need be.
7. Protestor/s will be brought to the protesting table and be given the Sworn Testimony Affidavit.
8. For real estate and personal property accounts, the data processing department will record each hearing in the appraisal district computer system.
9. Protestor/s will be asked to read the Sworn Testimony Affidavit for the record.
10. Appraisal District staff will be given the Sworn Testimony Affidavit and will be asked to read the affidavit for the record or if the affidavit has already been read for the record at the beginning of the hearings, the appraisal district staff will then inform the protestor that the appraisal district staff has already read the Sworn Testimony Affidavit earlier in the hearings.
11. The appraisal district staff will then have the appraisal review board sign the Ex Parte Affidavit and/or the Conflict of Interest Affidavit.
12. The Chairman then informs the taxpayer of how the meeting will be run.
13. The appraisal district staff hands out evidence the appraiser/s will use to the appraisal review board and the protestor prior to the start of the hearing.
14. The data processing department will be responsible for computer visuals during the hearing.
15. The hearing begins with the protestor presenting their case.
16. The appraisal district personnel will identify themselves and present their case. (The appraisal district will address all protested issues.)
17. The protestor is then given time to rebut.
18. The appraisal district staff is given time to rebut.
19. The appraisal review board members have discussion and ask questions if necessary.
20. The appraisal review board makes a determination/s.

21. The ARB chairman informs the protestor of the determination letter that will be sent.
22. After all scheduled protest have been completed for the day, if any late protestors have arrived and want to ask the appraisal review board for a hearing. This will be heard in a two part hearing.
23. If the board determines that they will hear the case, the appraiser/s may ask for a postponement due to time needed to prepare for the case.
24. The ARB chairman informs the protestor of a voluntary survey they may submit to the Comptroller's Property Tax Assistance Division which provides information on the ARB's hearing performance. The ARB chairman also directs the taxpayer to the area where they will be provided assistance as to where and how to complete and submit the survey to the Comptroller's Property Tax Assistance Division.
25. At the end of the hearings, the data processing department will ensure all decision information is applied into the system so that orders of determination and Notice of Final Orders can be processed and provided to the appraisal clerks for mailing.

NOTE: THE APPRAISAL DISTRICT STAFF MAY AT TIMES, ASK THE BOARD TO RECESS IF A SETTLEMENT HAS OCCURRED WHILE IN THE HEARING. IF A SETTLEMENT HAS OCCURRED AND A SETTLEMENT AGREEMENT HAS BEEN SIGNED, THE APPRAISER/OTHER DISTRICT EMPLOYEE WILL INFORM THE BOARD AND THE HEARING WILL CEASE.

ALSO NOTE: FOR REAL ESTATE AND PERSONAL PROPERTY PROTEST, DATA PROCESSING PERSONNEL MAY MAKE POSSIBLE VALUE CHANGES TO PROTESTED PARCELS IN THE HEARINGS TO ASSIST THE APPRAISAL REVIEW BOARD/APPRAISERS WITH POSSIBLE VALUE INSIGHT.

#### **ARB APPEAL PROCEDURES**

After the Appraisal Review Board hears and determines all timely filed protest, the Chief Appraiser certifies the appraisal roll to the taxing entities, and the District mails out the Appraisal Review Board orders containing the Board's decision on the protest to the property owners by certified mail, return receipt requested. Property owners have 60 days after receiving a Board Order to file suit in District Court or 45 days after receiving a Board Order to file a request for arbitration. Information on procedures for appealing an Appraisal Review Board order is included in the order along with a Request for Binding Arbitration form.

#### **BURDEN OF PROOF EVIDENCE**

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

## EVIDENCE LIST

1. APPRAISAL CARDS ON THE SUBJECT PROPERTY
2. AG APPLICATION (S)
3. APPRAISAL DISTRICT'S APPRAISAL MANUALS
4. COMPARABLES
5. SALES INFORMATION
6. AG CALCULATIONS
7. STATE INFORMATION (EXAMPLES: MANUALS, E-MAILS, DOCUMENTATION, ETC.)
8. PICTURES OR VIDEO (IF AVAILABLE)
9. SCHEDULES
10. AERIALS
11. EXEMPTION APPLICATIONS
12. MAPS
13. RENDITIONS
14. TEXAS PROPERTY TAX CODE
15. OTHER INFORMATION (EXAMPLES: CORRESPONDENCE, INTERNET INFORMATION, PROFESSIONAL PUBLICATIONS, ETC.)

*APPENDIX #1*

*2015  
OPERATING BUDGET*

KLEBERG COUNTY APPRAISAL DISTRICT  
2015 APPROVED BUDGET  
SEPTEMBER 11, 2014

**BUDGET ITEMS**

<b>SALARIES</b>	2014 FINAL BUDGET	2015 APPROVED BUDGET	DIFFERENCE
Chief Appraiser RPA	\$70,056.42	\$72,858.68	\$2,802.26
Assistant Chief Appraiser RPA	\$48,444.43	\$50,382.21	\$1,937.78
Appraiser 1 RPA	\$41,723.04	\$43,391.96	\$1,668.92
Appraiser Assistant/Appraisal Clerk	\$27,512.63	\$28,613.14	\$1,100.51
Mapping Supervisor/Appraiser 3 RPA	\$31,190.74	\$32,438.37	\$1,247.63
Clerk Supervisor/Appraiser 4 RPA	\$33,472.44	\$34,811.34	\$1,338.90
Administrative Assistant	\$33,835.78	\$35,189.21	\$1,353.43
System Manager	\$37,442.52	\$38,940.22	\$1,497.70
Asst. Computer Operator	\$26,164.76	\$27,211.35	\$1,046.59
Appraisal Clerk 1	\$26,344.00	\$27,397.76	\$1,053.76
Overtime/Seasonal/Reserves	<u>\$640.14</u>	<u>\$640.14</u>	<u>\$0.00</u>
<b>SUBTOTAL SALARIES</b>	<b>\$376,826.90</b>	<b>\$391,874.37</b>	<b>\$15,047.47</b>

**BUILDING EXPENSE**

Utilities	\$12,853.20	\$13,220.00	\$366.80
Telephone	\$9,302.28	\$9,302.28	\$0.00
Janitor Service	\$7,440.00	\$7,440.00	\$0.00
Security Service	\$770.00	\$770.00	\$0.00
Property Maintenance	<u>\$9,696.69</u>	<u>\$19,838.00</u>	<u>\$10,141.31</u>
<b>SUBTOTAL BUILDING EXPENSE</b>	<b>\$40,062.17</b>	<b>\$50,570.28</b>	<b>\$10,508.11</b>

**OFFICE EXPENSE**

Postage	\$18,000.00	\$18,000.00	\$0.00
Office Supplies	\$8,430.00	\$8,430.00	\$0.00
Printing & Notices	\$6,000.00	\$6,000.00	\$0.00
Mapping	\$13,860.00	\$13,860.00	\$0.00
Subscriptions: Pub/Copies & Guides	\$6,099.15	\$5,762.00	-\$337.15
Dues	\$2,034.00	\$2,464.00	\$430.00
Legal Notices	<u>\$4,870.00</u>	<u>\$2,960.00</u>	<u>-\$1,910.00</u>
<b>SUBTOTAL OFFICE EXPENSE</b>	<b>\$59,293.15</b>	<b>\$57,476.00</b>	<b>-\$1,817.15</b>

KLEBERG COUNTY APPRAISAL DISTRICT  
2015 APPROVED BUDGET  
SEPTEMBER 11, 2014

<b>SERVICE &amp; CONTRACTS</b>	2014 FINAL BUDGET	2015 APPROVED BUDGET	DIFFERENCE
Bank Charges	\$1,463.00	\$1,878.00	\$415.00
Data Processing	\$51,946.83	\$52,574.25	\$627.42
Mineral Appraisal	\$67,500.00	\$46,500.00	-\$21,000.00
Accounting/Audit	\$9,550.00	\$9,600.00	\$50.00
Legal Fees	\$12,642.00	\$12,642.00	\$0.00
Arbitration	\$1,000.00	\$1,000.00	\$0.00
Postage Meter	\$3,348.00	\$3,348.00	\$0.00
Office Equipment	\$12,235.31	\$12,155.31	-\$80.00
Appraisal Review Board	\$5,445.00	\$6,454.00	\$1,009.00
Agricultural Advisory Board	\$100.00	\$100.00	\$0.00
Board of Directors	\$7,676.50	\$7,570.50	-\$106.00
Education & Training	\$11,651.00	\$11,221.00	-\$430.00
Mileage	<u>\$11,006.76</u>	<u>\$11,006.76</u>	<u>\$0.00</u>
<b>SUBTOTAL SERVICE &amp; CONTRACTS</b>	\$195,564.40	\$176,049.82	-\$19,514.58
 <b>INSURANCE &amp; RETIREMENT</b>			
Group Insurance	\$76,802.70	\$77,535.90	\$733.20
Medicare Tax	\$5,463.99	\$5,682.18	\$218.19
Bonds & Insurance	\$6,076.00	\$6,759.00	\$683.00
Workman's Compensation	\$1,893.00	\$1,920.00	\$27.00
Unemployment	\$2,500.00	\$2,500.00	\$0.00
Retirement	<u>\$42,487.69</u>	<u>\$43,992.44</u>	<u>\$1,504.75</u>
<b>SUBTOTAL INSURANCE &amp; RETIREMENT</b>	\$135,223.38	\$138,389.52	\$3,166.14
 <b>CAPITAL EXPENDITURES</b>			
Capital Expenditures/Equipment	<u>\$8,030.00</u>	<u>\$3,930.00</u>	<u>-\$4,100.00</u>
<b>SUBTOTAL CAPITAL EXPENDITURES</b>	\$8,030.00	\$3,930.00	-\$4,100.00
 <b>GRAND TOTALS</b>	 \$815,000.00	 \$818,289.99	 \$3,289.99

*APPENDIX #2*

*2015*

*CALENDAR OF EVENTS*

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

September-2014

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section B, and new improvements for 2015; in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new account. Review building permit report to do field visit. Work re-check work-cards for 2015. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Preparing data for electronic data submission; corrections to the appraisal rolls and supplement changes. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups. Evaluation and making necessary adjustments to tax ceilings; process appraisal reports. Penalty export to tax office; Run 2015 work-cards for verification purposes (accounts with re-check property group codes and % complete improvements). Prepare property value reports for the state.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

ADMINISTRATION

Prepare and present Board of Director's monthly meeting. Present 2015 budget for approval prior to September 15th. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous year's audits to the Comptroller's office. Work on any Comptroller reports. Work with staff in all other issues.

October-2014

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section B, and new improvements; late renditions and applications are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new accounts. Review building permits report to do field visit. Work re-check work-cards for 2015. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

October-2014 (continued)

**MAPPING**

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with staff in all other issues.

November-2014

**CLERICAL**

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

**REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL**

The following may occur: Field inspections on personal property, Section B, and new improvements; late renditions and applications are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new accounts. Review building permits report to do field visit. Work re-check work-cards for 2015. Re-measure improvements. Download pictures taken by appraisers in the field.

**INFORMATION SYSTEM**

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups, process appraisal reports. Electronic appraisal roll submission edits review.

**MAPPING**

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with staff in all other issues.

December-2014

**CLERICAL**

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes

December-2014 (continued)  
are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section B, and new improvements; late renditions and applications are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new accounts. Review building permits report to do field visit. Work re-check work-cards for 2015. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups, process appraisal reports.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Submit amended budget if necessary to balance line items. Work on any Comptroller reports. Work with staff on all other issues.

January-2015

CLERICAL

On or before the 31st, renditions & application for special appraisal & exemption requiring annual application are delivered. Agriculture surveys are mailed to accounts coded to receive surveys. The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters may be mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section B, and new improvements; Applications, renditions and surveys are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new appraisal accounts. Review building permits report to do field visit. Work re-check work-cards for 2015. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

Printing of renditions, surveys, applications for special appraisal & exemptions requiring annual application. End of Year Processing (re-setting of exemptions). The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

January-2015 (continued)

MAPPING GIS DEPARTMENT

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run. Verify soil map is using most current soil breakdown.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Submit required public notices in local newspaper, on availability of exemptions, rendition requirements, special appraisal, and tax deferrals. Publicize the uniform procedure to appraise property. BOD Election of officers, approval and ratification of contracts, submission of holiday schedule for approval. BOD's appointment of ARB members and agricultural advisory members. Work on any Comptroller reports. Work with staff on all other issues.

February-2015

CLERICAL

By the 1st, motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers have to file dealer's inventory declaration. The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified, customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters may be mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

On or before the 2nd, publicize 2015 capitalization rate used to appraise property with low and moderate income housing exemption. The following may occur: Field inspections on personal property. Section B, and new improvements; Applications, renditions, and surveys are processed; in-house consolidation of accounts; sales analysis; analyzing and reviewing schedules; analyzing and reviewing appraisal reports. If sales tax list is available, go thru list to delete, add, and change accounts for personal property. If commercial vehicle book is available, go thru list to delete, add, and change accounts for personal property. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

Before the 2nd, submit electronic property transaction submission to the Comptroller. The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. BOD Election of officers, approval and ratification of contracts, submission of holiday schedule for approval, and BOD's appointment of ARB members and agricultural advisory members if not done in earlier month. Work on any Comptroller reports. Work with staff on all other issues.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

March-2015

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters may be mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section B, and new improvements; Applications, renditions, and surveys are processed; in-house consolidation of accounts; sales analysis; analyzing and reviewing schedules; analyzing and reviewing appraisal reports. If sales tax list is available, go thru list to delete, add, and change accounts for personal property. If commercial vehicle book is available, go thru list to delete, add, and change accounts for personal property. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. BOD Election of officers, approval and ratification of contracts, submission of holiday schedule for approval, and BOD's appointment of ARB members and agricultural advisory members if not done in earlier months. On or before the 14th, file written appeal of PVS findings with the Texas Comptroller if necessary. Work on any Comptroller reports. Work with staff on all other issues.

April-2015

CLERICAL

The 15th is the deadline for filing renditions, unless a written request for extension is filed. The 30th is the last day for property owners to file some applications or reports with the CAD. The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters may be mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section B, and new improvements; Applications, renditions, and surveys are processed; in-house consolidation of accounts; sales analysis; analyzing and reviewing schedules; analyzing and reviewing appraisal reports. If sales tax list is available, go thru list to delete, add, and change accounts for personal property. If commercial vehicle book is available, go thru list to delete, add, and change accounts for personal property. Calculate agriculture values. Download pictures taken by appraisers in the field.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

April-2015 (continued)

INFORMATION SYSTEM

The following may occur: By the 1st, or as soon as possible, Notice of Appraised Values are printed and prepared for mail-out for single-family residence homestead properties. Corrections are made to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Prepare preliminary values for taxing entities.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARC/INFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with staff on all other issues. Prepare and distribute preliminary certified values to taxing jurisdictions.

May-2015

CLERICAL

The following may occur: Address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Handling of incoming and outgoing correspondence. The 15th is the last day for owners to file renditions if they requested an extension in writing.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, agriculture property and new improvements are conducted; Analyze renditions filed with extension request, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Informal meeting with taxpayers to explain value changes are set up as needed.

INFORMATION SYSTEM

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Import Wardlaw mineral file into system. Preliminary totals and rolls are prepared for taxing districts and exported to tax office/vendor. Preliminary data file export to internet provider. By the 1st, or as soon as possible, the remainder of the Notice of Appraised Values are mailed out. By the 1st, or as soon as possible, the first batch of Mineral and Industrial Notice of Appraised values are mailed.

MAPPING

The following may occur: Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARC/INFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers for ARB hearings. Process and sell digital parcel data to taxpayers.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Between the 1st and the 15th, publish taxpayer protest procedures in local newspaper. By the 15th, or soon as practicable, prepare appraisal records and submit to ARB. Work on any Comptroller reports. Work with staff on all other issues.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

June-2015

CLERICAL

The following may occur: Address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc.; The 1st is the last day for property owners to file protest with ARB (or by 30th day after notice of appraised value was delivered, whichever is later). Setting up ARB hearings for taxpayers, mailing out protest packets. Mailing out ARB Letters of Determination. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, agriculture property and new improvements; late renditions and applications are processed; in-house consolidation of accounts. Informal meeting with taxpayers to explain value changes. Formal meetings with taxpayers for ARB hearings. Subsequent batches of Mineral/Industrial Notice of Appraised Value are mailed out as necessary.

INFORMATION SYSTEM

By the 1st of June, submit electronic appraisal roll submission to the Comptroller. Before the 8th of the month, adjusted preliminary totals are prepared and given to the taxing entities. The following may occur: Corrections to the appraisal rolls and supplement changes are made. Evaluate and make necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Processing any changes to the preliminary roll.

MAPPING

The following may occur: Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers for ARB hearings. Process and sell digital parcel data to taxpayers.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. Submit preliminary 2016 budget to BOD and taxing entities. Prepare and deliver adjusted certified estimate of preliminary value to taxing entities. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with staff on all other issues.

July-2015

CLERICAL

The following may occur: Address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc.; Setting up ARB hearings for taxpayers, mail out protest packets. Mail out ARB Letters of Determination. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Informal meeting with taxpayers to explain value changes. Field inspections on personal property, agriculture property and new improvements; late renditions and applications are processed, in-house consolidation of accounts. Formal meeting with taxpayers for ARB hearings.

INFORMATION SYSTEM

The following may occur: Processing any changes to the preliminary roll and import Wardlaw mineral file. Prepare appraisal rolls for certification to the Appraisal Review Board. Prepare Appraisal rolls for certification to the Taxing entities. Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2015 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Processing any changes to the preliminary roll.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2015 CALENDAR OF EVENTS

July-2015 (continued)

Preparing data for Electronic Appraisal Roll Submission to the comptroller; Process address and owner reports. By the end of the month, prepare the effective tax rate worksheet. Prepare data for the electronic property transaction submission to the comptroller. Prepare certified value exports for tax office/vendor.

**MAPPING**

The following may occur: Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers for ARB hearings. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. Conduct ARB meeting to approve appraisal records by the 20th and to certify the appraisal roll by the 25th. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with the staff on all other issues.

August-2015

**CLERICAL**

The following may occur: Property transfers are processed, and address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Mailing out ARB Letters of Determination. Market data letters mailed to new buyers and sellers of sold property. Handling of incoming and outgoing correspondence.

**REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL**

The following may occur: Field inspections on personal property, Section C, and new improvements begin for 2016; in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-check for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new account. Review building permits report to do field visit. Work re-check work-cards for 2014. Re-measure improvements. Download pictures taken by appraisers in the field.

**INFORMATION SYSTEM**

The following may occur: By August 1, will send electronic property transaction submission and the electronic appraisal roll submission to the comptroller. By the first week of the month, prepare the effective tax rate worksheet documentation. Will send 2015 Appraisal Roll data export to taxing entities software vendor; data files export for internet provider; Entry of 2016 appraisal work.

**MAPPING**

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with the staff on all other issues.

CALENDAR OF KEY EVENTS

2015 APPRAISAL YEAR

EVENT	BEGINNING DATE	ENDING DATE
Create 2015 Year Layer in CAMA System	8/11/2014	8/25/2014
Field Operations / Discovery Process - Appraisal Departments	8/1/2014	5/29/2015
Adopt Biennial Reappraisal Plan Covering 2015 and 2016	8/1/2014	9/15/2014
BTPE Education Courses RPA Tract as necessary	8/1/2014	7/31/2015
Statutory Date of Appraisal (unless Sept. 1 Granted for Inventory)	1/1/2015	1/1/2015
Process Exemptions and Special Use Applications	1/1/2015	to deadlines
Preliminary Property Value Study Released	2/2/2015	2/2/2015
Applications for Special Appraisal Mailed	2/2/2015	2/2/2015
Applications for Exemptions Requiring Annual Applications Mailed	2/2/2015	2/2/2015
Personal Property Renditions Mailed	2/2/2015	2/2/2015
Valuation Review / Error Reports Cleanups	8/1/2014	6/1/2015
Full Valuation Effort - Model Specifications	8/1/2014	6/1/2015
PVS Appeal Deadline if Necessary	3/16/2015	3/16/2015
Send First Batch of In-House 25.19 Appraisal Notices	5/1/2015	6/1/2015
Certified Estimate of Preliminary Value due to School District	4/30/2015	4/30/2015
Certified Estimate of Preliminary Value to be given to other Districts	4/30/2015	4/30/2015
Send Subsequent Batches of Appraisal Notices as Necessary	5/15/2015	6/15/2015
Export Preliminary Value to CAD Website Vendor	5/15/2015	6/15/2015
Preliminary Mineral Import from Vendor	5/15/2015	6/17/2015
Send Mineral and Industrial Notices	5/1/2015	6/5/2015
Turn over Records to ARB	6/5/2015	6/26/2015
Informal Hearings Scheduled - Depending on Volume - As needed	4/1/2015	7/24/2015
Adjusted Certified Estimates of Preliminary Value due to School District	6/8/2015	6/30/2015
Adjusted Certified Estimates of Preliminary Value to be given to other District	6/8/2015	6/30/2015
Formal Hearings Scheduled - Depending on Volume	6/15/2015	7/17/2015
Primary Protest Deadline	6/1/2015	7/1/2015
Mineral Import from Vendor	7/10/2015	7/17/2015
Certification of the Appraisal Roll by the ARB	7/21/2015	7/27/2015
Certification of the Appraisal Roll to the Taxing Entities	7/27/2015	7/27/2015
Export Certified Value to Tax Office/Vendor	7/27/2015	8/14/2015
Export Certified Value to To Out-of-County Collection Office/Vendor	7/27/2015	8/14/2015
Export Certified Value to CAD Website Vendor	7/27/2015	8/14/2015

*APPENDIX #3*

*2016*

*CALENDAR OF EVENTS*

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

September-2015

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications are received and processed. Late renditions if any are received are processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section C, and new improvements for 2016; in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new account. Review building permit report to do field visit. Work re-check work-cards for 2016. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Preparing data for electronic data submission; corrections to the appraisal rolls and supplement changes. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups. Evaluation and making necessary adjustments to tax ceilings; process appraisal reports. Submit penalty export to tax office; Run 2016 work-cards for verification purposes (accounts with re-check property group codes and % complete improvements). Prepare property value reports for the state.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

ADMINISTRATION

Prepare and present Board of Director's monthly meeting. Present 2016 budget for approval prior to September 15th. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous year's audits to the Comptroller's office. Work on Comptroller reports. Work with staff in all other issues.

October-2015

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section C, and new improvements; late renditions and applications are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new accounts. Review building permits report to do field visit. Work re-check work-cards for 2016. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

October-2015 (continued)

**MAPPING**

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with staff in all other issues.

November-2015

**CLERICAL**

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

**REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL**

The following may occur: Field inspections on personal property, Section C, and new improvements; late renditions and applications are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new accounts. Review building permits report to do field visit. Work re-check work-cards for 2016. Re-measure improvements. Download pictures taken by appraisers in the field.

**INFORMATION SYSTEM**

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups, process appraisal reports. Electronic appraisal roll submission edits review.

**MAPPING**

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with staff in all other issues.

December-2015

**CLERICAL**

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

December-2015 (continued)

changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section C, and new improvements; late renditions and applications are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new accounts. Review building permits report to do field visit. Work re-check work-cards for 2016. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups, process appraisal reports.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Submit amended budget if necessary to balance line items. Work on any Comptroller reports. Work with staff in all other issues.

January-2016

CLERICAL

The following may occur: On or before the 31st, renditions & application for special appraisal & exemption requiring annual application are delivered. Agriculture surveys are mailed to accounts coded to receive surveys. Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section C, and new improvements; Applications, renditions and surveys are processed, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing reports. Re-checks for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new appraisal accounts. Review building permits report to do field visit. Work re-check work-cards for 2016. Re-measure improvements. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Printing of renditions, surveys, applications for special appraisal & exemptions requiring annual application. End of Year Processing (re-setting of exemptions). Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

January-2016 (continued)

MAPPING GIS DEPARTMENT

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run. Verify soil map is using most current soil breakdown.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Submit required public notices in local newspaper, on availability of exemptions, rendition requirements, special appraisal, and tax deferrals. Publicize the uniform procedure to appraise property. BOD Election of officers, approval and ratification of contracts, submission of holiday schedule for approval. BOD's appointment of ARB members and agricultural advisory members. Work on any Comptroller reports. Work with staff on all other issues.

February-2016

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified, customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence. By the 1st, motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers have to file dealer's inventory declaration.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section C, and new improvements; Applications, renditions, and surveys are processed; in-house consolidation of accounts; sales analysis; analyzing and reviewing schedules; analyzing and reviewing appraisal reports. If sales tax list is available, go thru list to delete, add, and change accounts for personal property. If commercial vehicle book is available, go thru list to delete, add, and change accounts for personal property. Download pictures taken by appraisers in the field. On or before the 2nd, publicize 2016 capitalization rate used to appraise property with low and moderate income housing exemption.

INFORMATION SYSTEM

Before the 2nd, submit electronic property transaction submission to the Comptroller. The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2014 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. BOD Election of officers, approval and ratification of contracts, submission of holiday schedule for approval, and BOD's appointment of ARB members and agricultural advisory members If not done in earlier month. Work on any Comptroller reports. Work with staff on all other issues.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

March-2016

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section C, and new improvements; Applications, renditions, and surveys are processed; in-house consolidation of accounts; sales analysis; analyzing and reviewing schedules; analyzing and reviewing appraisal reports. If sales tax list is available, go thru list to delete, add, and change accounts for personal property. If commercial vehicle book is available, go thru list to delete, add, and change accounts for personal property. Download pictures taken by appraisers in the field.

INFORMATION SYSTEM

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports.

MAPPING

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. BOD Election of officers, approval and ratification of contracts, submission of holiday schedule for approval, and BOD's appointment of ARB members and agricultural advisory members if not done in earlier months. On or before the 11th, file written appeal of PVS findings with the Texas Comptroller if necessary. Work on any Comptroller reports. Work with staff on all other issues.

April-2016

CLERICAL

The following may occur: Property transfers are processed & notation of Deed of Trust or Release of Lien are entered, address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Market data letters mailed to new buyers and sellers of sold property. Verification of owner reports. Handling of incoming and outgoing correspondence. The 15th is the deadline for filing renditions, unless a written request for extension is filed. The 30th is the last day for property owners to file some applications or reports with the CAD.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, Section C, and new improvements; Applications, renditions, and surveys are processed; in-house consolidation of accounts; sales analysis; analyzing and reviewing schedules; analyzing and reviewing appraisal reports. If sales tax list is available, go thru list to delete, add, and change accounts for personal property. If commercial vehicle book is available, go thru list to delete, add, and change accounts for personal property. Calculate agriculture values. Download pictures taken by appraisers in the field.

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

April-2016 (continued)

**INFORMATION SYSTEM**

By the 1st, or as soon as possible, Notice of Appraised Values are printed and prepared for mail-out for single-family residence homestead properties. The following may occur: Corrections are made to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Prepare preliminary values for taxing entities.

**MAPPING**

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers. Produce custom sales maps for appraisers either by subdivision or street run.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with staff on all other issues. Prepare and distribute preliminary certified values to taxing jurisdictions.

May-2016

**CLERICAL**

The following may occur: Address changes are verified and processed. Applications and renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Handling of incoming and outgoing correspondence. The 16th is the last day for owners to file renditions if they requested an extension in writing.

**REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL**

The following may occur: Field inspections on personal property, agriculture property and new improvements are conducted; Analyze renditions filed with extension request, in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Informal meeting with taxpayers to explain value changes are set up as needed.

**INFORMATION SYSTEM**

The following may occur: Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Import Wardlaw mineral file into system. Preliminary totals and rolls are prepared for taxing districts and exported to tax office/vendor. Preliminary data file export to internet provider. By the 1st, or as soon as possible, the remainder of the Notice of Appraised Values are mailed out. By the 1st, or as soon as possible, the first batch of Mineral and Industrial Notice of Appraised values are mailed.

**MAPPING**

The following may occur: Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers for ARB hearings. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Between the 1st and the 15th, publish taxpayer protest procedures in local newspaper. By the 15th, or soon as practicable, prepare appraisal records and submit to ARB. Work

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

May-2014 (continued)

on any Comptroller reports. Work with staff on all other issues.

June-2016

CLERICAL

The following may occur: Address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc.; The 1st is the last day for property owners to file protest with ARB (or by 30th day after notice of appraised value was delivered, whichever is later). Setting up ARB hearings for taxpayers, mailing out protest packets. Mailing out ARB Letters of Determination. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Field inspections on personal property, agriculture property and new improvements; late renditions and applications are processed, in-house consolidation of accounts. Informal meeting with taxpayers to explain value changes. Formal meetings with taxpayers for ARB hearings. Subsequent batches of Mineral/Industrial Notice of Appraised Value are mailed out as necessary.

INFORMATION SYSTEM

Before the 1st of June, submit electronic appraisal roll submission to the Comptroller. Before the 8th of the month, adjusted preliminary totals are prepared and given to the taxing entities. The following may occur: Corrections to the appraisal rolls and supplement changes are made. Evaluate and make necessary adjustments to tax ceilings. Entry of 2016 appraisal work. Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Processing any changes to the preliminary roll.

MAPPING

The following may occur: Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers for ARB hearings. Process and sell digital parcel data to taxpayers.

ADMINISTRATION

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Submit preliminary 2017 budget to BOD and taxing entities. Work on any Comptroller reports. Work with staff on all other issues. Prepare and deliver adjusted certified estimates of preliminary value to the taxing entities.

July-2016

CLERICAL

The following may occur: Address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc.; Setting up ARB hearings for taxpayers, mailing out protest packets. Mailing out ARB Letters of Determination. Handling of incoming and outgoing correspondence.

REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL

The following may occur: Informal meeting with taxpayers to explain value changes. Field inspections on personal property, agriculture property and new improvements; late renditions and applications are processed, in-house consolidation of accounts. Formal meeting with taxpayers for ARB hearings.

INFORMATION SYSTEM

The following may occur: Processing any changes to the preliminary roll and import Wardlaw mineral file. Prepare appraisal rolls for

KLEBERG COUNTY APPRAISAL DISTRICT  
RE-APPRAISAL PLAN  
2016 CALENDAR OF EVENTS

July-2016 (continued)

certification to the Appraisal Review Board. Prepare Appraisal rolls for certification to the Taxing entities. Corrections to the appraisal rolls and supplement changes. Evaluation and making necessary adjustments to tax ceilings. Entry of 2016 appraisal work Applications are processed. Address change reports, owner reports and supplement reports are prepared and delivered to the tax office. Review and update files and tables. Daily backups and full backups; process appraisal reports. Processing any changes to the preliminary roll. Preparing data for Electronic Appraisal Roll Submission to the comptroller. Process address and owner reports. By the end of the month, prepare the effective tax rate worksheet. Prepare data for the electronic property transaction submission to the comptroller. Prepare certified value exports for tax office/vendor.

**MAPPING**

The following may occur: Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers for ARB hearings. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Conduct ARB meeting to approve appraisal records by the 20th, and to certify the appraisal roll by the 25th. Work on any Comptroller reports. Work with staff on all other issues.

August-2016

**CLERICAL**

The following may occur: Property transfers are processed, and address changes are verified and processed. Applications and late renditions are received and processed; customer service, and other clerical duties such as scanning, filing, etc., and in-house consolidation of accounts. Mailing out ARB Letters of Determination. Market data letters mailed to new buyers and sellers of sold property. Handling of incoming and outgoing correspondence.

**REAL, PERSONAL AND INDUSTRIAL/MINERAL/OIL/GAS APPRAISAL**

The following may occur: Field inspections on personal property, Section A, and new improvements begin for 2017; in-house consolidation of accounts, sales analysis; analyzing and reviewing schedules, analyzing and reviewing appraisal reports. Re-check for agriculture rollback. Review newspaper and phone book for new personal property accounts and set up new account. Review building permits report to do field visit. Work re-check work-cards for 2017. Re-measure improvements. Download pictures taken by appraisers in the field.

**INFORMATION SYSTEM**

The following may occur: By August 1st, will send electronic property transaction submission and the electronic appraisal roll submission to the comptroller. By the first week of the month, prepare the effective tax rate worksheet documentation. Will send 2016 Appraisal Roll data export to taxing entities software vendor; data files export for internet provider; Entry of 2017 appraisal work.

**MAPPING**

The following may occur: Make updates and splits to parcel maps. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-in customers. Create, maintain and produce GIS parcel maps using ESRI ARCINFO software. Maintain road data and entity boundary data. Produce custom maps and applications for KCAD appraisers and other County entities. Process and sell digital parcel data to taxpayers.

**ADMINISTRATION**

Prepare & present Board of Director's monthly meeting. Prepare and submit payroll and expenses on a bi-weekly basis. The following may occur: Work with CAD attorney on pending litigation. Work on arbitration cases filed. Work with taxing entities to prepare reports. Work with taxing entities attorneys to prepare previous years audits to the Comptroller's office. Work on any Comptroller reports. Work with the staff on all other issues.

CALENDAR OF KEY EVENTS

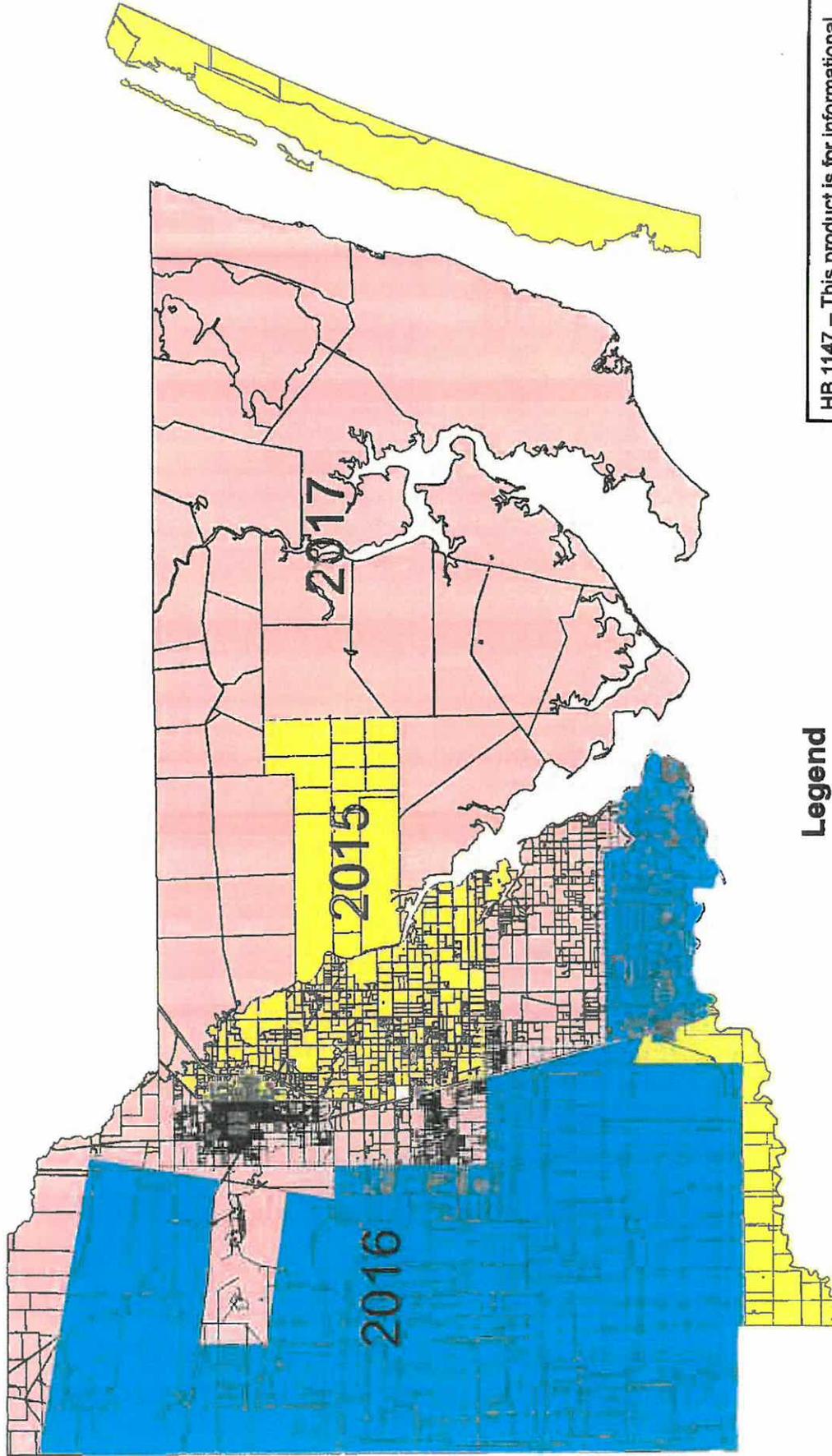
2016 APPRAISAL YEAR

EVENT	BEGINNING DATE	ENDING DATE
Create 2016 Year Layer in CAMA System	8/10/2015	8/24/2015
Field Operations / Discovery Process - Appraisal Departments	8/3/2015	5/31/2016
BTPE Education Courses RPA Tract as necessary	8/3/2015	7/29/2016
Statutory Date of Appraisal (unless Sept. 1 Granted for Inventory)	1/1/2016	1/1/2016
Process Exemptions and Special Use Applications	1/1/2016	to deadlines
Preliminary Property Value Study Released	2/1/2016	2/1/2016
Applications for Special Appraisal Mailed	2/1/2016	2/1/2016
Applications for Exemptions Requiring Annual Applications Mailed	2/1/2016	2/1/2016
Personal Property Renditions Mailed	2/1/2016	2/1/2016
Valuation Review / Error Reports Cleanups	8/3/2015	6/7/2016
Full Valuation Effort - Model Specifications	8/3/2015	6/7/2016
PVS Appeal Deadline if Necessary	3/14/2016	3/14/2016
Send First Batch of In-House 25.19 Appraisal Notices	4/1/2016	5/31/2016
Certified Estimate of Preliminary Value due to School District	5/2/2016	5/2/2016
Certified Estimate of Preliminary Value to be given to other Districts	5/2/2016	5/2/2016
Send Subsequent Batches of Appraisal Notices as Necessary	5/13/2016	6/13/2016
Export Preliminary Value to CAD Website Vendor	5/16/2016	6/15/2016
Preliminary Mineral Import from Vendor	5/16/2016	6/17/2016
Send Mineral and Industrial Notices	5/2/2016	6/7/2016
Turn over Records to ARB	6/6/2016	6/30/2016
Informal Hearings Scheduled - Depending on Volume	4/1/2016	7/25/2016
Adjusted Certified Estimates of Preliminary Value due to School District	6/6/2016	6/30/2016
Adjusted Certified Estimates of Preliminary Value to be given to other District	6/6/2016	6/30/2016
Formal Hearings Scheduled - Depending on Volume	6/15/2016	7/15/2016
Primary Protest Deadline	5/16/2016	7/1/2016
Mineral Import from Vendor	7/8/2016	7/22/2016
Certification of the Appraisal Roll by the ARB	7/21/2016	7/25/2016
Certification of the Appraisal Roll to the Taxing Entities	7/25/2016	7/25/2016
Export Certified Value to Tax Office/Vendor	7/25/2016	8/15/2016
Export Certified Value to To Out-of-County Collection Office/Vendor	7/25/2016	8/15/2016
Export Certified Value to CAD Website Vendor	7/25/2016	8/15/2016

*APPENDIX #4*

*3 Year Appraisal Plan Area*

# 3 year appraisal plan area

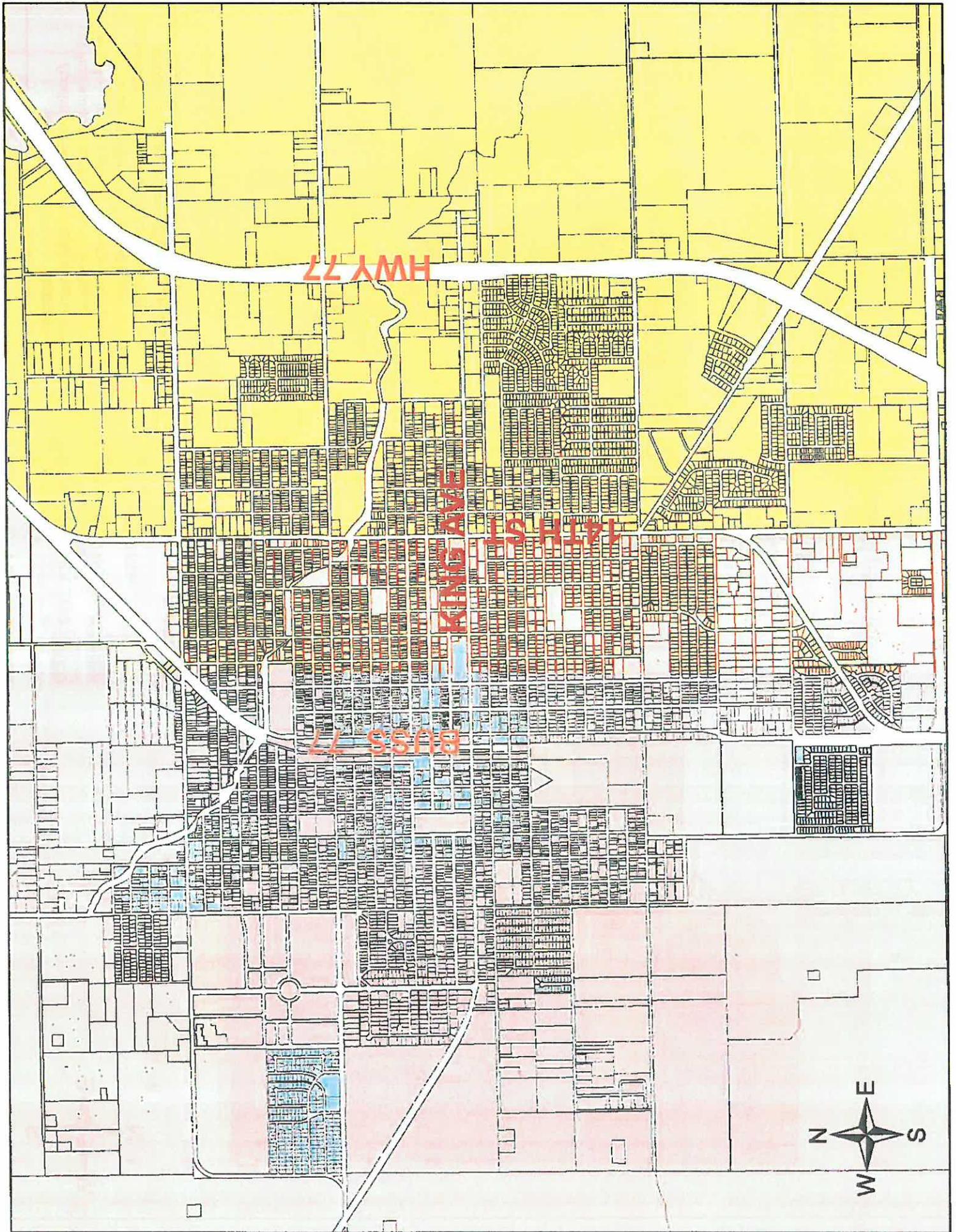


## Legend

- SECTION B - 2015
- SECTION C - 2016
- SECTION A - 2017



HB 1147 – This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on the ground survey and represents only to approximate relative location of property boundaries.

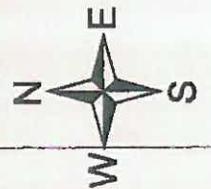


HWY 77

KING AVE

14TH ST

BUS 77



*APPENDIX #5*

*Appraisal Cycle Year: 2015*  
*Appraisal Cycle Code: Section B*

**Appraisal Cycle Year: 2015**  
**Appraisal Cycle Code: Section B**

**SUBDIVISION LISTING**

<u>School District</u>	<u>Subdivision/Abstract Code</u>	<u>Subdivision/Abstract Description</u>	<u>Count</u>	<u>Cycle Year</u>	<u>Cycle Code</u>
SKI	M7159	CLYDE MHP	1	2015	Section B
SKI	M7511	OASIS MHP #1	20	2015	Section B
SKI	M7850	WRIGHT'S MHP	1	2015	Section B
SKI	M7918	ANGLE ROAD MHP	1	2015	Section B
SKI	S014	ABINCO IND PARK 1 (AMENDED REPLAT)	2	2015	Section B
SKI	S036	ANGLEWOOD	47	2015	Section B
SKI	S050	BHAKTA	1	2015	Section B
SKI	S077	CAD TERR	125	2015	Section B
SKI	S086	CAESAR PL	76	2015	Section B
SKI	S087	CAESAR PL ANNEX	1	2015	Section B
SKI	S096	CALVARY SUB	8	2015	Section B
SKI	S098	CALVARY 3	2	2015	Section B
SKI	S099	CARRIAGE PARK	46	2015	Section B
SKI	S099004002	CARRIAGE PARK 2	75	2015	Section B
SKI	S122	CHAMB LODGE	2	2015	Section B
SKI	S141	CHRISTENSEN SUB	25	2015	Section B
SKI	S1430	LOWE'S HOME CENTER KINGSVILLE	7	2015	Section B
SKI	S150	CHRISTOPHER	5	2015	Section B
SKI	S159	CLYDE	45	2015	Section B
SKI	S160	CLYDE ADDN (REPLAT)	1	2015	Section B
SKI	S161	COASTAL PLAINS ADDITION	1	2015	Section B
SKI	S162	CLYDE ADDN (REPLAT LOTS 7 & 8)	2	2015	Section B
SKI	S206	CORRAL	10	2015	Section B
SKI	S219	EAST FORK	1	2015	Section B
SKI	S223	EAST FORK 2	3	2015	Section B
SKI	S227	ERARD	9	2015	Section B
SKI	S230	ESTELLA	44	2015	Section B
SKI	S236	ERARD EST #2	1	2015	Section B
SKI	S238	EDDIE YAKLIN DEVELOPMENT	1	2015	Section B
SKI	S239	EVA	30	2015	Section B
SKI	S243	ERARD EST #3	1	2015	Section B
SKI	S248	FAIRVIEW HGTS	100	2015	Section B
SKI	S257	FILIBERTO AC 1	30	2015	Section B
SKI	S258	FILIBERTO AC 2	2	2015	Section B
SKI	S2900	K T & I CO	271	2015	Section B
SKI	S302	HINOJOSA ESTATES III	2	2015	Section B
SKI	S303	FORREST PARK 1	33	2015	Section B
SKI	S304	FORREST PARK 2	83	2015	Section B
SKI	S311	HINOJOSA ESTATES II	2	2015	Section B
SKI	S312	FULTON 1	44	2015	Section B
SKI	S313	FULTON 2	42	2015	Section B
SKI	S314	FULTON 3	51	2015	Section B
SKI	S322	GARCIA AC	106	2015	Section B
SKI	S323	GARCIA FARM TRACT	2	2015	Section B
SKI	S324	GARCIA AC 2	44	2015	Section B
SKI	S326	GARCIA IND AC	5	2015	Section B
SKI	S328	GARTEC	1	2015	Section B
SKI	S329	GARTEX 1	2	2015	Section B
SKI	S330	GARTEC 2	1	2015	Section B
SKI	S331	GARLINGTON PARK	3	2015	Section B
SKI	S332	ARMANDO GARZA	5	2015	Section B
SKI	S334	GARBEL	1	2015	Section B
SKI	S335	GARLINGTON PARK #2	4	2015	Section B

**Appraisal Cycle Year: 2015  
Appraisal Cycle Code: Section B**

**SUBDIVISION LISTING**

<u>School District</u>	<u>Subdivision/Abstract Code</u>	<u>Subdivision/Abstract Description</u>	<u>Count</u>	<u>Cycle Year</u>	<u>Cycle Code</u>
SKI	S336	GALMA SUB	16	2015	Section B
SKI	S340	GOTCHER	1	2015	Section B
SKI	S347	HAGGERTON	7	2015	Section B
SKI	S355	HAWKS LANDING	2	2015	Section B
SKI	S356	HIGGINS-DUFFY	2	2015	Section B
SKI	S367	HUNTER BROTHERS	1	2015	Section B
SKI	S368	JESSE 1	1	2015	Section B
SKI	S369	JESSE 2	9	2015	Section B
SKI	S374	HUNTERS COVE	2	2015	Section B
SKI	S380	H C BALL ADDN	3	2015	Section B
SKI	S381	GENERAL CAVAZOS CROSSING	5	2015	Section B
SKI	S386	KING MANOR ADDN	1	2015	Section B
SKI	S389	KINGSVILLE IND PARK	6	2015	Section B
SKI	S390	KINGSVILLE PLAZA	7	2015	Section B
SKI	S391	KINGSVILLE IND PARK 2	4	2015	Section B
SKI	S393	KINGSVILLE INDUSTRIAL PARK UNIT 2	1	2015	Section B
SKI	S394	KINGSVILLE PLAZA (LOT 1 REPLAT)	2	2015	Section B
SKI	S396	KLARE EST	1	2015	Section B
SKI	S403	LAKEVIEW VILLAS	37	2015	Section B
SKI	S404	KYLE AC	5	2015	Section B
SKI	S405	KYLE ADDN	73	2015	Section B
SKI	S418	LITE AC	3	2015	Section B
SKI	S424	LULAC PARK	1	2015	Section B
SKI	S426	LOS ANGELES SUB	2	2015	Section B
SKI	S429	LOVES TRAVEL STOP	1	2015	Section B
SKI	S431	LAW ENFORCEMENT CENTER	1	2015	Section B
SKI	S433	LUND ADDN	83	2015	Section B
SKI	S442	LYNDALE PARK	146	2015	Section B
SKI	S456	MARSHALL POND SUB	1	2015	Section B
SKI	S464	MARTINEZ	4	2015	Section B
SKI	S467	MARTINEZ PLACE	1	2015	Section B
SKI	S470	MCCOYS	2	2015	Section B
SKI	S491	MCBRYDE	127	2015	Section B
SKI	S500	MCBRYDE AC	67	2015	Section B
SKI	S503	NEESSEN	2	2015	Section B
SKI	S509	MLOUD	34	2015	Section B
SKI	S520	PALMS SUB	1	2015	Section B
SKI	S525	OAK TREE APARTMENT TRACT	2	2015	Section B
SKI	S526	OAK TREE APARTMENT TRACT (LOT 2 REPLAT)	3	2015	Section B
SKI	S527	PAULSON'S SUB	2	2015	Section B
SKI	S536	PENNY	77	2015	Section B
SKI	S538	J H PEREZ LOT	1	2015	Section B
SKI	S545	PLEASANTON	37	2015	Section B
SKI	S572	REVILLA	5	2015	Section B
SKI	S575	RINCON DE ZAPATA	1	2015	Section B
SKI	S581	RHODE ADDN	6	2015	Section B
SKI	S590	RONNING 1	9	2015	Section B
SKI	S591	RONNING 2	22	2015	Section B
SKI	S600	RUBEN HGTS	64	2015	Section B
SKI	S610	RYAN COULTER	2	2015	Section B
SKI	S614	SANFORD IND PK	5	2015	Section B
SKI	S616	SAN FERNANDO EST	4	2015	Section B
SKI	S618	SAN JOSE EST	9	2015	Section B

**Appraisal Cycle Year: 2015**  
**Appraisal Cycle Code: Section B**

**SUBDIVISION LISTING**

<u>School District</u>	<u>Subdivision/Abstract Code</u>	<u>Subdivision/Abstract Description</u>	<u>Count</u>	<u>Cycle Year</u>	<u>Cycle Code</u>
SKI	S618002	SAN JOSE EST 2	17	2015	Section B
SKI	S618003	SAN JOSE EST 3	26	2015	Section B
SKI	S652	SHELLBOTTOM BEND	3	2015	Section B
SKI	S685	SKROBARCEK ADDN	1	2015	Section B
SKI	S715	SOUTH TEXAS WATER AUTHORITY (STWA)	1	2015	Section B
SKI	S716	SOUTHWAY SUB	2	2015	Section B
SKI	S748	TERRACE VILLAGE	138	2015	Section B
SKI	S772	TOWN & COUNTRY	315	2015	Section B
SKI	S787	TRIANGLE PARK	1	2015	Section B
SKI	S808	VISTA ALEGRE	62	2015	Section B
SKI	S820	WEST ADDN	2	2015	Section B
SKI	S821	WAL-MART STORES	3	2015	Section B
SKI	S822	WAL-MART COMMERCIAL	3	2015	Section B
SKI	S823	REPLAT WAL-MART STORES	2	2015	Section B
SRC	M7208	COUNTRY EST MHP	2	2015	Section B
SRC	S017	ALLISON HILL	5	2015	Section B
SRC	S018	ALLEN ACRES	4	2015	Section B
SRC	S023	ALTO LOMO	3	2015	Section B
SRC	S024	ALVAREZ 1	33	2015	Section B
SRC	S025	ALVAREZ 2	6	2015	Section B
SRC	S045	BORREGO ADDN	2	2015	Section B
SRC	S046	BORREGO ADDN 2	3	2015	Section B
SRC	S059	BOYD ADDN	4	2015	Section B
SRC	S103	CANALES	7	2015	Section B
SRC	S1074	CABRERA EST	4	2015	Section B
SRC	S110	CASA ES LA LOMA	1	2015	Section B
SRC	S119	A GUTIERREZ	3	2015	Section B
SRC	S1548	QUAIL VALLEY	2	2015	Section B
SRC	S207	COUNTRY EST	26	2015	Section B
SRC	S209	COUNTRY CLUB EST	16	2015	Section B
SRC	S2090	DOUBLE Y EST	2	2015	Section B
SRC	S2101	L L DE LA GARZA	2	2015	Section B
SRC	S2114	DIETERT ADDN	7	2015	Section B
SRC	S2117	HEBERTO GARCIA AC	14	2015	Section B
SRC	S2147	KELLET ADDN	3	2015	Section B
SRC	S216	CUMBERLAND PL	1	2015	Section B
SRC	S218	DREYER AC	10	2015	Section B
SRC	S225	ED'S ADDN	3	2015	Section B
SRC	S250	FARMERS	1	2015	Section B
SRC	S2584	RANCHO RICARDO	16	2015	Section B
SRC	S260	FINGER/CLEMENT CHILDRENS ADDN	6	2015	Section B
SRC	S2645	SO TX ELECTRIC	1	2015	Section B
SRC	S2746	TAYLOR EST 2	17	2015	Section B
SRC	S2747	TAYLOR EST 3	7	2015	Section B
SRC	S2804	KING ADDN 4	12	2015	Section B
SRC	S2816	VAN FLEET ADDN	1	2015	Section B
SRC	S2900	K T & I CO	723	2015	Section B
SRC	S320	NORMA V GARCIA SUB	2	2015	Section B
SRC	S321	GARCIA HILL 2	4	2015	Section B
SRC	S325	GARCIA HILL EST	6	2015	Section B
SRC	S327	MARCIAL G GARCIA	7	2015	Section B
SRC	S339	GILLETT AC	8	2015	Section B
SRC	S342	GRULLO OIL	6	2015	Section B

**Appraisal Cycle Year: 2015**  
**Appraisal Cycle Code: Section B**

**SUBDIVISION LISTING**

<u>School District</u>	<u>Subdivision/Abstract Code</u>	<u>Subdivision/Abstract Description</u>	<u>Count</u>	<u>Cycle Year</u>	<u>Cycle Code</u>
SRC	S360	HILLS & DALES	11	2015	Section B
SRC	S361	HILLCREST 1	24	2015	Section B
SRC	S362	HILLCREST 2	19	2015	Section B
SRC	S363	HILLCREST 3	14	2015	Section B
SRC	S382	GALVAN SUB	5	2015	Section B
SRC	S385	GENERAL CAVAZOS BLVD CHURCH	1	2015	Section B
SRC	S409	LNE SUB	1	2015	Section B
SRC	S420	LOMA ALTA EST 1	11	2015	Section B
SRC	S510	NOLLKAMPER RE-SUB	25	2015	Section B
SRC	S515	PALOMA HILL #1	9	2015	Section B
SRC	S516	PALOMA HILL #2	8	2015	Section B
SRC	S516004	PALOMA HILL #4	4	2015	Section B
SRC	S516005	PALOMA HILL #5	7	2015	Section B
SRC	S516006	PALOMA HILL #6	9	2015	Section B
SRC	S539	PEREZ AC	1	2015	Section B
SRC	S550	QUAIL RIDGE SUB	7	2015	Section B
SRC	S560	RAMEY ADDN	2	2015	Section B
SRC	S584	RICARDO AC 2	5	2015	Section B
SRC	S586	RICARDO	64	2015	Section B
SRC	S587	RICARDO OUT LTS	2	2015	Section B
SRC	S608	RUSSEL AC	2	2015	Section B
SRC	S613	SAENZ SUB	6	2015	Section B
SRC	S719	SULEMA ADDN	1	2015	Section B
SRC	S804	VICTORIANNA COUNTRY EST	8	2015	Section B
SRC	S806	VICTORIANNA	5	2015	Section B
SRC	S819	WAYO ADDN	9	2015	Section B
SRC	S834	WHISPERWIND	1	2015	Section B
SRC	S840	WILDLIFE ACRES	10	2015	Section B
SRC	S950	ZAKK'S LANDING	7	2015	Section B
SRV	S2240	J A YNOJOSA	2	2015	Section B
SRV	S2790	TOVAR SUB	15	2015	Section B
SRV	S3021	J B BULRESE	1	2015	Section B
SRV	S3090	F M DIMOND (PT PINTO, VESPER, TELEFON)	1	2015	Section B
SRV	S3101	L L DE LA GARZA	1	2015	Section B
SRV	S3116	S A GORDON (PT TENANT FARM TRACTS)	1	2015	Section B
SRV	S3130	H & G N R R (BORDO NUEVO & PINTO)	1	2015	Section B
SRV	S3131	H & G N R R (PT PINTO PASTURE & TELEFON PASTURE)	2	2015	Section B
SRV	S3132	H & G N R R (VESPER PASTURE)	1	2015	Section B
SRV	S3133	H & G N R R	1	2015	Section B
SRV	S3134	H & G N R R (PT VESPER PASTURE & TENANT FARM TRACTS)	1	2015	Section B
SRV	S3135	I & G N (VESPER & TELEFON)	3	2015	Section B
SRV	S3136	H & G N R R (PT TELEFON PASTURE & TELEFON TRAP)	1	2015	Section B
SRV	S3137	H & G N R R (TELEFON PASTURE)	1	2015	Section B
SRV	S3138	H & G N R R (PT VESPER & MADEROS PASTURES)	1	2015	Section B
SRV	S3139	H & G N R R (PT KING RANCH FARM TRACTS, PT MADEROS PASTURE)	1	2015	Section B
SRV	S3140	H & G N R R (PT VESPER, PT TELEFONT, KING RANCH FARM TRACTS)	1	2015	Section B
SRV	S3141	H & G N R R (PT VESPER & PT MADEROS PASTURE)	1	2015	Section B
SRV	S3238	A WHITAKER (PT GALLITO PASTURE & KING RANCH FARM TRACTS)	1	2015	Section B
SRV	S3239	JOSEPH WILDEN (PT TENANT FARM TRACTS)	1	2015	Section B
SRV	S3248	CCSD & RGNG RR CO	1	2015	Section B
SRV	S3812	MRS KINGS 2ND	2	2015	Section B
SSA	S2242	A&NWRRG CO	1	2015	Section B
SSA	S2243	A&NWRRG CO	2	2015	Section B

**Appraisal Cycle Year: 2015  
Appraisal Cycle Code: Section B**

**SUBDIVISION LISTING**

<u>School District</u>	<u>Subdivision/Abstract Code</u>	<u>Subdivision/Abstract Description</u>	<u>Count</u>	<u>Cycle Year</u>	<u>Cycle Code</u>
SSA	S2244	A&NWRRG CO	1	2015	Section B
SSA	S2245	A&NWRR CO	2	2015	Section B
SSA	S2246	CCSD & RGNG RR CO (RIO PAISANO)	2	2015	Section B
SSA	S2247	CCSD & RGNG RR CO	1	2015	Section B
SSA	S2249	MASSILLON FARLEY	2	2015	Section B
SSA	S2250	CCSD & RGNG RR CO	1	2015	Section B
SSA	S2251	CCSD & RGNG RR CO	2	2015	Section B
SSA	S2252	J HARBY	4	2015	Section B
SSA	S2253	SAMUEL S HERVEY	1	2015	Section B
SSA	S2257	A&NWRR CO	2	2015	Section B
SSA	S2258	A&NWRR CO	1	2015	Section B
SSA	S2259	A&NWRR CO	2	2015	Section B
SSA	S2260	GT & AC TINDELL	2	2015	Section B
SSA	S2261	RAYMOND WORD	1	2015	Section B
SSA	S2262	CCSD & RGNG RR CO	1	2015	Section B
SSA	S2264	CCSD & RGNG RR CO	1	2015	Section B
SSA	S3256	CCSD & RGNG RR CO (RINCON DE TIO CAESAR PASTURE)	1	2015	Section B

*APPENDIX #6*

*Appraisal Cycle Year: 2016*  
*Appraisal Cycle Code: Section C*

**Appraisal Cycle Year: 2016**  
**Appraisal Cycle Code: Section C**

**SUBDIVISION LISTING**

<u>School District</u>	<u>Subdivision/Abstract Code</u>	<u>Subdivision/Abstract Description</u>	<u>Count</u>	<u>Cycle Year</u>	<u>Cycle Code</u>
SKI	S001	ORIG TOWN	911	2016	Section C
SKI	S012	CASA RICARDO	1	2016	Section C
SKI	S055	BRIAR GROVE UNIT 1	1	2016	Section C
SKI	S056	BRIARGROVE #2	93	2016	Section C
SKI	S057	BRIARGROVE #3	25	2016	Section C
SKI	S058	BRIARGROVE #1	87	2016	Section C
SKI	S060	BRIAR GROVE TOWNHOUSES UNIT 2	12	2016	Section C
SKI	S168	COLLEGE AC	62	2016	Section C
SKI	S171	COLLEGE HGTS	86	2016	Section C
SKI	S177	COLLEGE PL	22	2016	Section C
SKI	S182	COLLEGE VIEW	49	2016	Section C
SKI	S2102	JL & JD & JJ DE LA GARZA	1	2016	Section C
SKI	S3102	JL & JD & JJ DE LA GARZA	13	2016	Section C
SKI	S3149	H M KING	1	2016	Section C
SKI	S3171	SK & K (LITTLE CABEZA)	1	2016	Section C
SKI	S3172	SK & K (LITTLE CABEZA)	4	2016	Section C
SKI	S3173	SK & K (EN MEDIO, LA PLANTA)	1	2016	Section C
SKI	S3214	SK & K (LITTLE CABEZA)	1	2016	Section C
SKI	S627	ST GERT EST	239	2016	Section C
SKI	S648	SHAW ESTATES UNIT 1	3	2016	Section C
SKI	S649	SHAW ESTATES UNIT 2	3	2016	Section C
SRC	S119	A GUTIERREZ	3	2016	Section C
SRC	S2101	L L DE LA GARZA	2	2016	Section C
SRC	S215	DAWSON COUNTRY EST	1	2016	Section C
SRC	S2150	BYNUM ADDN	6	2016	Section C
SRC	S2223	EL PASADIZO SUB	3	2016	Section C
SRC	S224	ELSIK	1	2016	Section C
SRC	S226	EL MESQUITE SUB	4	2016	Section C
SRC	S2331	GIBSON ADDN	12	2016	Section C
SRC	S2803	KING ADDN 3	174	2016	Section C
SRC	S2807	KING ADDN 3 (772 RANCHETTES)	44	2016	Section C
SRC	S3119	ANTONIO GUTIERREZ	2	2016	Section C
SRC	S345	GONZALEZ AC	4	2016	Section C
SRC	S370	JENCKS	2	2016	Section C
SRC	S3803	KING ADDN 3	6	2016	Section C
SRC	S423	LUERA SUB	2	2016	Section C
SRC	S423003	LUERA SUB #3	2	2016	Section C
SRC	S425	LUERA SUB 2	6	2016	Section C
SRC	S474	MENDEZ-ORTEGA ADDN	4	2016	Section C
SRC	S507	NIX AC	2	2016	Section C
SRC	S508003	NIELSEN AC #3	7	2016	Section C
SRC	S511	OLIVAREZ SUB	2	2016	Section C
SRC	S576	RIOS ADDN	3	2016	Section C
SRC	S588	RIVIERA	1	2016	Section C
SRC	S661	SIESTA EST 2	17	2016	Section C
SRC	S662	SIESTA EST 3	23	2016	Section C
SRC	S663	SIESTA EST 4	10	2016	Section C
SRC	S777	TRANQUILITY EST	1	2016	Section C
SRC	S805	VENADO AC	64	2016	Section C
SRC	S839	BOBBY WHITE ADDN	2	2016	Section C
SRV	M7786	RIVIERA BEACH MHP	3	2016	Section C
SRV	M7786001	IRMA'S MHP	2	2016	Section C
SRV	S028	ANDRES EST	8	2016	Section C

**Appraisal Cycle Year: 2016**  
**Appraisal Cycle Code: Section C**

**SUBDIVISION LISTING**

<u>School District</u>	<u>Subdivision/Abstract Code</u>	<u>Subdivision/Abstract Description</u>	<u>Count</u>	<u>Cycle Year</u>	<u>Cycle Code</u>
SRV	S034	B & C SUB	5	2016	Section C
SRV	S041	BAY SHORE EST	12	2016	Section C
SRV	S089	CAIN ADDN 1	58	2016	Section C
SRV	S090	CAIN ADDN 2	7	2016	Section C
SRV	S119	A GUTIERREZ	2	2016	Section C
SRV	S165	COLIN AC	9	2016	Section C
SRV	S201	CROCKER AC	1	2016	Section C
SRV	S205	CROCKER ADDN	2	2016	Section C
SRV	S2101	L L DE LA GARZA	11	2016	Section C
SRV	S2116	D&J ACRES	3	2016	Section C
SRV	S222	ENTERPRISE 201	3	2016	Section C
SRV	S2225	EMMA D PRADO SUB	1	2016	Section C
SRV	S2232	G TREVINO	22	2016	Section C
SRV	S235	EAGLE SUB	1	2016	Section C
SRV	S241	CROCKER TRACTS SUB	6	2016	Section C
SRV	S2560	REED AC	5	2016	Section C
SRV	S2786	KOCH SUB 1	765	2016	Section C
SRV	S2787	KOCH SUB 2	14	2016	Section C
SRV	S2788	KOCH SUB 3	24	2016	Section C
SRV	S2789	KOCH SUB 4	36	2016	Section C
SRV	S2812	MRS KINGS 2ND	4	2016	Section C
SRV	S3037	CCSD & RGNG RR CO (PERDIDO PASTURE)	1	2016	Section C
SRV	S3038	CCSD & RGNG RR CO (PERDIDO PASTURE)	1	2016	Section C
SRV	S3055	CCSD & RGNG RR CO (PERDIDO PASTURE)	1	2016	Section C
SRV	S3056	CCSD & RGNG RR CO (SANTA CRUZ PASTURE)	1	2016	Section C
SRV	S3057	CCSD & RGNG RR CO (SANTA CRUZ PASTURE)	1	2016	Section C
SRV	S3062	CCSD & RGNG RR CO (FALCON PASTURE)	1	2016	Section C
SRV	S3101	L L DE LA GARZA	1	2016	Section C
SRV	S3105	CCSD & RGNG RR CO (FALCON & PERDIDO PASTURE)	1	2016	Section C
SRV	S3119	ANTONIO GUTIERREZ	2	2016	Section C
SRV	S3146	HENRIETTA M KING (SANTA CRUZ PASTURE)	1	2016	Section C
SRV	S3147	H M KING (MEDIO LUNA PASTURE)	1	2016	Section C
SRV	S3154	CCSD & RGNG RR CO (SANTA CRUZ)	1	2016	Section C
SRV	S3156	CCSD & RGNG RR CO (SANTA CRUZ)	1	2016	Section C
SRV	S317	GAILLE ADDN	2	2016	Section C
SRV	S318	GAFFORD LOTS	3	2016	Section C
SRV	S3266	KING RANCH (ALAZAN PASTURE) (SF 14815)	1	2016	Section C
SRV	S344	GUTIERREZ	2	2016	Section C
SRV	S349	HECTOR L LOPEZ SUB	7	2016	Section C
SRV	S351	HARRIS ADDN	2	2016	Section C
SRV	S353	HARDY SUB	1	2016	Section C
SRV	S372	JOHNSTON ADDN	4	2016	Section C
SRV	S375	KAHLA-KRUEGER	19	2016	Section C
SRV	S377	KAISER SUB	11	2016	Section C
SRV	S379	HUTSELL EST	1	2016	Section C
SRV	S3812	MRS KINGS 2ND	8	2016	Section C
SRV	S383	GEORGETOWN ESTATES	2	2016	Section C
SRV	S388	KINGSVILLE FOLKS TOO	9	2016	Section C
SRV	S399	BALL-HEILGEIST	17	2016	Section C
SRV	S410	L & I	2	2016	Section C
SRV	S411	L & I 2	2	2016	Section C
SRV	S412	LA GATA #2	3	2016	Section C
SRV	S413	LA GATA	43	2016	Section C

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SRV	S417	LEO KAUFER	3	2016	Section C
SRV	S422	LOPEZ ADDN	3	2016	Section C
SRV	S427	LOYOLA C P & L SUB STATION	3	2016	Section C
SRV	S449	MH & VI SUB	2	2016	Section C
SRV	S450	M & L	1	2016	Section C
SRV	S450002	M & L AC 2	3	2016	Section C
SRV	S504	NATION ADDN	3	2016	Section C
SRV	S506	NORTH SHORE DR	5	2016	Section C
SRV	S522	PAISANO ACRES	4	2016	Section C
SRV	S547	QUACKENBUSH ADDN	1	2016	Section C
SRV	S555	REITSCH FARM LOTS	3	2016	Section C
SRV	S557	REDFISH ESTATES	26	2016	Section C
SRV	S558	RANCHO RIVIERA	16	2016	Section C
SRV	S585	RIVIERA BEACH	122	2016	Section C
SRV	S588	RIVIERA	315	2016	Section C
SRV	S589	RIVIERA OUT LTS	17	2016	Section C
SRV	S593	PIER ADDITION	6	2016	Section C
SRV	S596	R-R ACRES	4	2016	Section C
SRV	S607	RULE MANOR	2	2016	Section C
SRV	S718	STEWART	14	2016	Section C
SRV	S769	TORRES	3	2016	Section C
SRV	S817	VELA ADDN	2	2016	Section C
SRV	S818	WALKER ESTATES	1	2016	Section C
SRV	S845	WILLIAMSON AC	14	2016	Section C
SRV	S850	MRS J M YEATTS EST	9	2016	Section C
SRV	S960	771 ESTATES	6	2016	Section C
SSA	S037	B & D SUB	18	2016	Section C
SSA	S2016	MRS SUSANNA BLAND	2	2016	Section C
SSA	S2028	B S & F	1	2016	Section C
SSA	S2040	CCSD & RGNG RR CO	1	2016	Section C
SSA	S2043	TT RR CO	2	2016	Section C
SSA	S2044	ANDRES CANALES	1	2016	Section C
SSA	S2078	CCSD & RGNG RR CO	1	2016	Section C
SSA	S2080	CCSD & RGNG RR CO	3	2016	Section C
SSA	S2081	CCSD & RGNG RR CO	5	2016	Section C
SSA	S2082	CCSD & RGNG RR CO	3	2016	Section C
SSA	S2083	CCSD & RGNG RR CO	2	2016	Section C
SSA	S2102	JL & JD & JJ DE LA GARZA	1	2016	Section C
SSA	S2111	ALEJANDRO GONZALES	2	2016	Section C
SSA	S2112	ALEJANDRO GONZALES	2	2016	Section C
SSA	S2142	E R JENSEN	1	2016	Section C
SSA	S2144	TT RR CO	3	2016	Section C
SSA	S2151	H M KING	3	2016	Section C
SSA	S2195	CLARISSA MCKENZIE	2	2016	Section C
SSA	S2246	CCSD & RGNG RR CO (RIO PAISANO)	1	2016	Section C
SSA	S3001	B & M ADAMS (LAMPASOSA PASTURE & PARDIDO PASTURE)	1	2016	Section C
SSA	S3002	B & M ADAMS (LAMPASOSA PASTURE & MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3003	B & M ADAMS (LAMPASOSA PASTURE & MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3004	MRS NANCY ALLEY (PAISANO PASTURE)	1	2016	Section C
SSA	S3005	E ALVARADO (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3006	RAMON ALVARADO (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3007	MARGARITO ALVARADO (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3008	ACH & B (LAMPASOSA & PERDIDO PASTURES)	2	2016	Section C

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SSA	S3011	E B BARTON (ALAZAN TRAP)	2	2016	Section C
SSA	S3012	SK & K (ALAZAN PASTURE)	1	2016	Section C
SSA	S3013	RILEY BARTON (ALAZAN TRAP)	2	2016	Section C
SSA	S3014	LUCIANO BASAN (BIG CABEZA PT PASTURE)	1	2016	Section C
SSA	S3015	JUAN JOSE BERBAN	2	2016	Section C
SSA	S3016	MRS SUSANNA BLAND (PAISANO PASUTRE)	1	2016	Section C
SSA	S3017	MRS SUSANNA BLAND (FALCON PASTURE)	1	2016	Section C
SSA	S3019	CHARLOTTE BREEDING (ZAINO PASTURE)	1	2016	Section C
SSA	S3020	CHARLOTTE BREEDING CO (FALCON PASTURE)	1	2016	Section C
SSA	S3022	SAMUEL BYINGTON (JENSEN TRAP)	1	2016	Section C
SSA	S3023	SK & K (ALAZAN PASTURE)	1	2016	Section C
SSA	S3024	B S & F (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3025	B S & F (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3026	B S & F (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3027	BS & F (ALAZAN TRAP)	1	2016	Section C
SSA	S3028	B S & F	2	2016	Section C
SSA	S3029	B S & F (EBANITO PASTURE)	1	2016	Section C
SSA	S3035	CCSD & RGNG RR CO (FALCON PASTURE)	1	2016	Section C
SSA	S3036	CCSD & RGNG RR CO (CANELO & FALCON PASTURES)	1	2016	Section C
SSA	S3039	CCSD & RGNG RR CO (LAGUNA LARGO)	1	2016	Section C
SSA	S3040	CCSD & RGNG RR CO (LAGUNA LARGO)	1	2016	Section C
SSA	S3041	CCSD & RGNG RR CO	1	2016	Section C
SSA	S3042	CCSD & RGNG RR CO (LAMPASOSA & CAMELO & CANELA TRAP PASTURE)	1	2016	Section C
SSA	S3043	TT RR CO (JENSEN & ALAZAN PASTURES)	1	2016	Section C
SSA	S3045	CCSD & RGNG RR CO (ALAZAN PASTURE)	1	2016	Section C
SSA	S3046	CCSD & RGNG RR CO (CANELO & LAGUNA LARGO)	3	2016	Section C
SSA	S3047	CCSD & RGNG RR CO (CANELO PASTURES & CANELO TRAP)	1	2016	Section C
SSA	S3048	TT RR CO (EBANITO PASTURE)	1	2016	Section C
SSA	S3049	JOSE ESTERAN CISNEROS (PERDIDOS PASTURE)	1	2016	Section C
SSA	S3050	JULIAN CORTEZ (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3058	CCSD & RGNG RR CO (PERDIDO PASTURE)	1	2016	Section C
SSA	S3059	CCSD & RGNG RR CO (FALCON & PERDIDO PASTURES)	1	2016	Section C
SSA	S3060	CCSD & RGNG RR CO (FALCON PASTURE)	1	2016	Section C
SSA	S3061	CCSD & RGNG RR CO (CANELO PASTURE)	1	2016	Section C
SSA	S3063	CCSD & RGNG RR CO (FALCON PASTURE)	1	2016	Section C
SSA	S3064	CCSD & RGNG RR CO (FALCON PASTURE)	1	2016	Section C
SSA	S3065	CCSD & RGNG RR CO (CANELO PASTURE)	1	2016	Section C
SSA	S3066	CCSD & RGNG RR CO (CANELO PASTURES)	1	2016	Section C
SSA	S3067	CCSD & RGNG RR CO (LAMPASOSA PASTURE)	1	2016	Section C
SSA	S3068	CCSD & RGNG RR CO ( LAMPASOSA PASTURE)	1	2016	Section C
SSA	S3069	CCSD & RGNG RR CO (LAGUNA LARGA)	1	2016	Section C
SSA	S3070	CCSD & RGNG RR CO (LAGUNA LARGA & LAMPASOSA)	1	2016	Section C
SSA	S3071	CCSD & RGNG RR CO (ALAZAN PASTURE)	1	2016	Section C
SSA	S3072	CCSD & RGNG RR CO (LAGUNA LARGA)	1	2016	Section C
SSA	S3073	CCSD & RGNG RR CO (LAGUNA LARGA)	1	2016	Section C
SSA	S3074	CCSD & RGNG RR CO (CANELO TRAP)	1	2016	Section C
SSA	S3075	CCSD & RGNG RR CO (CANELO TRAP)	1	2016	Section C
SSA	S3076	CCSD & RGNG RR CO (PAISANO PASTURE)	1	2016	Section C
SSA	S3077	CCSD & RGNG RR CO (LAGUNA LARGA)	1	2016	Section C
SSA	S3078	CCSD & RGNG RR CO (LAGUNA LARGA)	1	2016	Section C
SSA	S3079	CCSD & RGNG RR CO (LAGUNA LARGO)	1	2016	Section C
SSA	S3084	CCSD & RGNG RR CO (CANELO PASTURE)	1	2016	Section C
SSA	S3085	CCSD & RGNG RR CO (CANELO PASTURE)	1	2016	Section C

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SSA	S3089	P POITEVENT (JENSEN PASTURE)	1	2016	Section C
SSA	S3094	JOHN FITCH	2	2016	Section C
SSA	S3095	CCSD & RGNG RR CO (LAGUNA LARGO)	1	2016	Section C
SSA	S3096	CCSD & RGNG RR CO (LAGUNA LARGO)	1	2016	Section C
SSA	S3097	CCSD & RGNG RR CO (CANELO PASTURE & PAISANO PASTURE)	1	2016	Section C
SSA	S3098	IGNACIO FLORES (LAMPASOSA PASTURE)	1	2016	Section C
SSA	S3100	RAMON DE LA GARZA (PAISANO PASTURE)	1	2016	Section C
SSA	S3102	JL & JD & JJ DE LA GARZA	10	2016	Section C
SSA	S3104	JOHN GIBSON	1	2016	Section C
SSA	S3106	CCSD & RGNG RR CO (CANELO PASTURE)	1	2016	Section C
SSA	S3107	CCSD & RGNG RR CO (CANELO PASTURE)	1	2016	Section C
SSA	S3108	CCSD & RGNG RR CO (ALAZAN PASTURE)	1	2016	Section C
SSA	S3109	CCSD & RGNG RR CO (PAISANO PASTURE)	1	2016	Section C
SSA	S3110	CCSD & RGNG & RR CO (PAISANO PASTURE)	1	2016	Section C
SSA	S3113	CCSD & RGNG RR CO (FALCON PASTURES)	1	2016	Section C
SSA	S3114	CCSD & RGNG RR CO (FALCON PASTURE)	1	2016	Section C
SSA	S3115	CCSD & RGNG RR CO (FALCON PASTURE)	1	2016	Section C
SSA	S3117	R GUTIERREZ (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3119	ANTONIO GUTIERREZ	2	2016	Section C
SSA	S3126	G H & H (LITTLE CABEZA)	1	2016	Section C
SSA	S3127	G H & H (BIG CABEZA)	1	2016	Section C
SSA	S3142	CCSD & RGNG RR CO (PAISANO PASTURE)	1	2016	Section C
SSA	S3144	TT RR CO (JENSEN PASTURE)	1	2016	Section C
SSA	S3152	RICHARD KING (ZAINO PASTURE)	1	2016	Section C
SSA	S3157	B S & F (BIG CABEZA & EBANITO PASTURE)	1	2016	Section C
SSA	S3158	JOHN GIBSON (PERDIDO PASTURE)	1	2016	Section C
SSA	S3159	A C H & B (LAMPASOSA & PERDIDO PASTURES)	1	2016	Section C
SSA	S3164	B S & F (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3165	SK & K (EBANITO PASTURE & BIG CABEZA PASTURE)	1	2016	Section C
SSA	S3166	GH & H RR CO (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3167	B S & F (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3169	BS & F (ALAZAN PASTURE)	1	2016	Section C
SSA	S3170	SK & K (ANAQUA PASTURE)	1	2016	Section C
SSA	S3173	SK & K (EN MEDIO, LA PLANTA)	1	2016	Section C
SSA	S3174	SK & K (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3175	R KING JR (EBABITO PASTURE)	1	2016	Section C
SSA	S3176	SK & K (JENSEN PASTURE)	1	2016	Section C
SSA	S3177	BS & F (EBANITO PASTURE)	1	2016	Section C
SSA	S3178	TT RR CO (MOTA VERDE PASTURES & ZAINO PASTURE)	1	2016	Section C
SSA	S3179	GH & H RR CO (BIG CABEZA)	1	2016	Section C
SSA	S3180	SK & K (ALAZAN PASTURE)	1	2016	Section C
SSA	S3185	A B & M (ALAZAN TRAP & LAMPASOSA PASTURE & MEDIO LUNA)	1	2016	Section C
SSA	S3186	A B & M (LAMPASOSA PASTURE)	1	2016	Section C
SSA	S3187	O C LOVINSKIOLD (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3188	AB & M (PERDIDO PASTURE)	1	2016	Section C
SSA	S3189	M R MARTINEZ (ALAZAN & EBANITO PASTURES)	2	2016	Section C
SSA	S3190	BS & F (ALAZAN PASTURE)	1	2016	Section C
SSA	S3193	MORRIS & CUMMINGS (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3194	J J MC CULLOCH (ZAINO PASTURE)	1	2016	Section C
SSA	S3196	EUSEBIO DE OLLOS (LAMPASOSA PASTURE)	1	2016	Section C
SSA	S3197	PABLO DE OLLOS (LAMPASOSA PASTURE)	1	2016	Section C
SSA	S3198	MARTINA ORTIZ (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3199	WILLIAM PATTERSON (PERDIDO PASTURE)	1	2016	Section C

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SSA	S3200	PINTO IRRIG M & A CO (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3201	J POITEVENT (JENSEN PASTURE)	1	2016	Section C
SSA	S3202	PRESIDIO IRRIG CO (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3204	PEDRO RAMOS (RAWLINSON PASTURE)	1	2016	Section C
SSA	S3205	AUGUST REUSS (LAMPASOSA PASTURE & PERDIDO PASTURE)	1	2016	Section C
SSA	S3206	GUILLERMO REYES (BIG CABEZA TRAPS & EBANITO PASTURE)	1	2016	Section C
SSA	S3210	ALBINO SALINAS (BIG CABEZA & EBANITO PASTURE)	1	2016	Section C
SSA	S3212	JAMES SMITH (ALAZAN TRAP)	1	2016	Section C
SSA	S3213	SK & K (ALAZON PASTURE)	1	2016	Section C
SSA	S3215	SK & K (ANAQUA PASTURE)	1	2016	Section C
SSA	S3216	SK & K (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3217	SK & K (EN MEDIO PASTURE)	1	2016	Section C
SSA	S3218	SK & K (ANAQUA PASTURE)	1	2016	Section C
SSA	S3219	SK & K (BIG CABEZA)	1	2016	Section C
SSA	S3220	SK & K (BIG CABEZA)	1	2016	Section C
SSA	S3221	SK & K (BIG CABEZA)	1	2016	Section C
SSA	S3222	SK & K (ALAZAN PASTURE)	1	2016	Section C
SSA	S3223	SK & K (JENSEN PASTURE)	1	2016	Section C
SSA	S3224	SK & K (ALAZON PASTURE)	1	2016	Section C
SSA	S3225	SK & K (ALAZON PASTURE)	1	2016	Section C
SSA	S3229	ANTONIO TIJERINA (MEDIO LUNA PASTURE)	1	2016	Section C
SSA	S3233	TT RR CO (EBANITO PASTURE & EN MEDIO PASTURE)	1	2016	Section C
SSA	S3234	TT RR CO (MOTA VERDE PASTURES)	1	2016	Section C
SSA	S3235	TT RR CO (JENSEN PASTURE)	2	2016	Section C
SSA	S3236	TT RR CO (JENSEN PASTURE)	1	2016	Section C
SSA	S3237	JOSE MARIA VALLEJO (LAMPASOSA PASTURE)	1	2016	Section C
SSA	S3254	H M KING (FALCON PASTURE)	1	2016	Section C
SSA	S3255	HENRIETTA M KING (PAISANO PASTURE)	1	2016	Section C
SSA	S3263	E B BARTON (ALAZAN PASTURE)	1	2016	Section C
SSA	S3266	KING RANCH (ALAZAN PASTURE) (SF 14815)	1	2016	Section C