



GREGG APPRAISAL DISTRICT

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Thomas R. Hays, RPA, CCA, CTA
Chief Appraiser

September 15, 2014

Texas Comptroller of Public Accounts
Property Tax Assistance Division
P.O. Box 13528
Austin, TX 78711-3528

Dear Comptroller Combs,

In keeping with The Texas Property Tax Code section 6.05(i), our approved 2015-2016 Reappraisal Plan is enclosed. You will find also a copy of the Board of Directors' Resolution 2014-05 dated September 9, 2014.

Sincerely,

Thomas R. Hays, RPA, CCA, CTA
Chief Appraiser

STATE OF TEXAS

GREGG APPRAISAL DISTRICT

COUNTY OF GREGG

RESOLUTION 2014-05

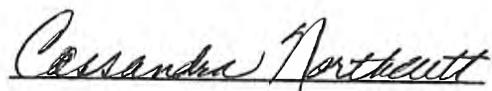
WHEREAS, the Property Tax Code of the State of Texas, by its overall provisions and by the specific provisions of Section 6.05, establishes the authority of the Board of Directors of the Gregg Appraisal District to designate a reappraisal plan for the Gregg Appraisal District, and

WHEREAS, the Board of Directors of the Gregg Appraisal District has followed statutory requirements for such reappraisal plan, therefore

BE IT RESOLVED by the Board of Directors of the Gregg Appraisal District that the reappraisal plan for 2015 and 2016 be approved as the official 2015 and 2016 Gregg Appraisal District Reappraisal Plan.

Adopted September 9, 2014.

COPY



Chairman, Board of Directors
Gregg Appraisal District



Secretary, Board of Directors
Gregg Appraisal District



GREGG APPRAISAL DISTRICT

2015 & 2016

REAPPRAISAL PLAN

Adopted by GCAD Board of Directors
September 9, 2014

Re-inspection Universe of Properties
Field/Office Verification of Sales Data/Characteristics

F. Pilot Study by Tax Year.6
 Test New/Revised Mass Appraisal Methods
 Ratio Studies by Market Areas
 Test Accuracy and Reliability in Particular Market Areas

G. Valuation by Tax Year.6
 Residential Real Property
 Special Inventory Residential Property
 Multifamily Residential/Commercial Property
 Commercial and Industrial Real Property
 Vacant Real and Special Valuation Properties
 Utilities
 Mineral Interest
 Business Tangible Personal Property
 Industrial Tangible Personal Property

H. The Mass Appraisal Report by Tax Year. 12
 Scope of Work (Written Reappraisal Plan)
 Compliance with STANDARD RULE 6 – 8 of USPAP
 Signed Certification by the Chief Appraiser

I. Value Defense. 12
 Informal/Formal Appeals and Burden of Proof
 Evidence for Market Value and Equity

IV. Attachments

1. 2015 and 2016 GCAD Appraisal Calendars
2. Gregg County Appraisal District “Appraisal Guidelines” Manual
3. Pritchard & Abbott, Inc. “Biennial Reappraisal Plan”
4. 2014 “Mass Appraisal Report”

I. EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

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

The Written Plan

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

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

Plan for Periodic Reappraisal

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

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

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

II. REVALUATION POLICY – (REAPPRAISAL CYCLE)

The Gregg County Appraisal District Board of Directors, by approval of this 2015/2016 reappraisal plan, and by the recommendation of the Chief Appraiser, adopts the policy that GCAD reappraise all property in the district each year, therefore both 2015 and 2016 are reappraisal years.

III. REAPPRAISAL YEAR ACTIVITIES

A. 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. Mean, median, and weighted mean ratios are calculated for properties in each reporting category to measure the level of appraisal (appraisal accuracy), by property reporting category. In each appraisal year this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance.

The Gregg County Appraisal District conducts ratio reports at specific dates during each appraisal cycle. These reports are run post certification, at year end, prior to and during value schedule analysis, and again post schedule implementation.

Attachment #4, the 2014 "Mass Appraisal Report", contains a copy of the 2014 post schedule implementation Ratio Report.

Attachment #1, the 2015 and 2016 GCAD Appraisal Calendars, show scheduled dates of each ratio report/analysis.

B. 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.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Real property appraisal depreciation tables and cost new tables are tested against verified sales data to ensure that 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 market and published data. Personal property density schedules are tested and analyzed based on rendition, current market information and prior year hearing documentation.

Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and testing. Existing maps and data requirements are specified and updates are maintained on a continuous basis. GCAD also has mapping, property data, and state forms available to the public through its web site, www.gcad.org.

C. 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.

Attachment #1, the 2015 and 2016 GCAD Appraisal Calendars, provide dates for annual activities by department.

D. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. All computer forms and IS procedures are reviewed and revised as required. All updated procedures are documented for employee use and public inspection. Following is a synopsis of the procedures followed to ensure that GCAD maintains the most current and accurate records/appraisal information possible.

Real Property Valuation

Revisions to cost models, income models, and market models are specified, updated and tested each tax year, multiple ratio reports and analysis are tools used to ensure correct results.

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

GCAD has developed cost & depreciation tables based on information from Marshall Valuation Services and Chemical Engineering, these tables are updated annually. Also information received during the previous tax year from renditions, and hearing documentation is reviewed and tested against current schedules.

Noticing Process

25.19 appraisal notice forms are reviewed and edited for updates to meet all legislative requirements and changes are signed off on by appraisal district management. Updates also include the most current versions of Comptrollers *Taxpayers Rights, Remedies, and Responsibilities, Property Tax Protest and Appeal Procedures* and Notice of Protest forms.

Hearing Process

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required. Standards of documentation are reviewed and amended as required. GCAD's in-house hearing documentation is reviewed and updated to reflect the current valuation process. Production of documentation is tested and compliance with HB 201 session 72R is insured.

E. 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) as recommended by IAAO *Standard on Mass Appraisal of Real Property*, and field verification of sales data and property characteristics.

New Construction/Demolition

New construction field and office review procedures are identified and revised as required. Field production standards are established and procedures for monitoring tested. Source of building permits is confirmed and system input procedures are identified. Process of verifying demolition of improvements is specified. This critical annual activity is projected and entered on the key events calendar for each tax year.

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 annual re-inspection requirements for tax years 2015 and 2016 are identified by property type and property classification and are scheduled on the key events calendar. A detailed “recheck” (re-inspection) schedule by abstract and subdivision is included. Also included is a “Zone” map showing the geographic areas denoted on the recheck schedule. Personal Property accounts are inspected annually.

Attachment #1, 2015 & 2016 GCAD “Appraisal Calendar”, department “R” events include scheduled dates for Residential rechecks, “C” events include scheduled dates for Commercial rechecks.

Field Verification of Sales Data & Property Characteristics

Sales information must be verified and property characteristic data contemporaneous with the date of sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical analysis results will be valid. Field inspection by appraisers verify the validity of the sales information, the actual physical attributes of the property, whether the sale was an arm’s length transaction, and if the sold property is a fair representative of the neighborhood, or a “benchmark property”.

F. Pilot Study by Tax Year - New and/or revised mass appraisal models are tested on randomly selected market areas. These modeling tests (sales ratio studies) are conducted by the Gregg Appraisal District four times each year as noted on the key events calendar. Actual test results are compared with anticipated results and those models not performing satisfactorily are refined and retested. The procedures used for model specification and model calibration are in compliance with *Uniform Standards of Professional Appraisal Practice*, STANDARD RULE 6. The Gregg County Appraisal District has developed guidelines for its in-house ratio studies, which are conducted four times during each valuation year. Both the guideline information and the actual ratio studies are maintained in the Senior Residential Appraisers office.

Attachment #1, 2015 & 2016 GCAD “Appraisal Calendar”, department “R” events include scheduled dates for Ratio Reports.

Attachment #4, the “2014 Mass Appraisal Report”, contains a full copy of the 2014 post schedule Ratio Report.

G. 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. Both tax years 2015 and 2016 are scheduled reappraisal years.

The following is information pertaining to the methods used by the Gregg County Appraisal District in appraising properties within its boundaries.

Attachment #2, the GCAD “Appraisal Guidelines” manual, is referenced by individual manual section in the following.

Residential Real Property

To ensure equality and uniformity in our daily work, as directed by the Texas Property Tax Code, and the standards required in USPAP, the Gregg County Appraisal District has developed in-house guidelines for use by its appraisal staff. The “Residential Property Manual” portion of the *GCAD Appraisal Guidelines* explains our office’s process of appraising residential property from discovery techniques to the formulation, testing and implementation of value schedules. This also describes the techniques used by GCAD in the market, cost, and income approaches to value on residential properties.

The “Residential Field Appraisal Guide” section of the “Residential Property Manual” contains day to day residential field work instructions. Basic field inspection requirements are set out here. It illustrates how to complete a parcel field card, including all amenities and special feature pricing, how to determine percent complete on unfinished properties, instructions on mobile home pricing, and pad site costing among many other appraisal details. Also contained in this section is a guideline for the classification of residential properties. The classification section sets out the standard specifications relevant to each property class along with pictures of local properties representing each class.

The “Current Market Trends” section of this manual contains current market information concerning residential properties located in the Gregg County Appraisal District. The current complete residential cost schedule by class is contained in this portion of the manual as well as a listing of GCAD’s depreciation tables. GCAD has established and identified its residential market areas through neighborhood codes. A neighborhood adjustment chart provides a comparison of the prior to current year adjustments. The “Current Market Trends” section also provides

information on new subdivisions and new construction evaluation in our county by location and by property classification.

Attachment #2, the GCAD “Appraisal Guidelines” Manual, “Residential Property Manual” section contains detailed information concerning the above topics.

Attachment #1, the 2015 and 2016 GCAD “Appraisal Calendar”, department “R” events are related to the appraisal of Residential Real Property.

Special Inventory Residential Property

The pricing of residential land is addressed in the “Land Valuation” section of the “Field Appraisal Guide”. It describes the combination of methods, (pure base-lot, allocation, abstraction and sales comparison), used by GCAD in the valuation of this property type. This section also provides the methods employed to measure subdivision lot absorption and the assignment of special inventory value to qualifying lots. The detailed information related to these property types is maintained in the Senior Residential Appraiser’s office.

Attachment #2, GCAD “Appraisal Guidelines” Manual

Attachment #1, the 2015 and 2016 GCAD “Appraisal Calendar”, department “R” events include Special Inventory Residential Property

Multifamily Residential/Commercial Property

The valuation methods used by Gregg County Appraisal District for multifamily residential, (duplex, triplex, quadraplex), property are as follows. GCAD appraisers gather and verify sales and rental income and expense information on multifamily properties. This information is reviewed annually. Economic areas are defined to ensure uniformity in evaluation, and the same information is used to develop cap rates, typical market rental rates and expenses within each economic area. This information is used in a proforma unique to each area, this ensures uniformity among the properties within that area. Sales data is used as a test to insure market value. Manuals related to all multifamily residential properties are kept in the office of the Senior Residential Appraiser. These manuals contain the information used to calculate cap rates, the rental and expense information, and uniformity tables broken into economic area showing each property in relation to its neighboring properties within that area.

The commercial multifamily properties, apartment complexes and larger multifamily residential, are appraised in much the same way. The properties are ranked based on their amenities. The income and expense information is initially gathered through a general survey which is conducted annually and from operating statements from the actual properties. The survey includes inspection, apartment unit breakdown, rental rates, occupancy, apartment amenities and additional features. Potential Gross Rent (PGR) is established on each complex. Publications and local market information is used to develop vacancy rates, expense rates, capitalization rates, and reserve for replacement rates. Actual operating statements are also used to test and develop the rates used. A spreadsheet breaking down the rental rates by square foot is used in analysis to ensure uniformity. Sales prices are used to test values and cap rates. The annual analysis information on these properties is contained in the "Commercial/Industrial Manual" section of the GCAD *Appraisal Guidelines* manual. The detailed information related to each property is maintained in the Senior Commercial Appraiser's office.

Attachment #2, GCAD "Appraisal Guidelines" manual, contains the Residential Property Manual and Commercial/Industrial Manual sections.

Attachment #1, the 2015 and 2016 GCAD "Appraisal Calendar", Multifamily Residential Properties are included in department "R" events, the Multifamily Commercial Properties are included in department "C" events

Commercial and Industrial Real Property

The "Commercial/Industrial Manual" section of the GCAD *Appraisal Guidelines* manual explains GCAD methods of appraising commercial and industrial properties. It details data collection techniques, market analysis, and highest and best use analysis. All commercial properties will be valued by the cost approach, the income approach, or the sales comparison approach whichever is deemed most appropriate pursuant to Section 23.0101 of the Property Tax Code. Studies are performed to test the level and uniformity of appraisal within specific property use categories.

The "Current Trends" section of the GCAD *Appraisal Guidelines* provides information on current projects and annual valuation work. The analysis information on these properties used for uniformity studies is also included in this section.

Attachment #1, the 2015 and 2016 GCAD "Appraisal Calendar", department "C" events are related to the appraisal of Commercial and Industrial Real Property.

Vacant Real and Special Valuation Properties

The methods used for the evaluation of vacant property are contained in the "Land Valuation" and the "Rural Land Manual" sections of the GCAD *Appraisal Guidelines* manual. These sections provide the appraiser guidelines for the appraisal of vacant tracts within subdivisions as well as those located in rural areas.

The sales comparison approach is the most common and preferred method of appraising vacant real property. A combination of pure base-lot, allocation, abstraction as well as sales comparison information is used. Rural land pricing is also based on market or sales information. Economic areas for rural land properties are defined and road type and frontage factors along with topography are considered for each property. Sales occurring within each economic area are analyzed to determine market value annually. For more detailed information please see the "Rural Land Manual" section of GCAD *Appraisal Guidelines* manual. This section also contains GCAD's current rural land pricing schedules. The actual working maps for rural land sales are kept in the Senior Residential Appraiser's office.

Information related to GCAD's methods of valuing Special Valuation Properties is also contained in the "Rural Land Manual" section of the *Appraisal Guidelines* manual. Current calculation methods, cap rates and other information used in the formulation of Open Space, Wildlife Management, and Timber Special Valuation are detailed in this section. The current pricing schedules are also included.

The Gregg County Appraisal District also utilizes the following publications from the Texas Comptroller of Public Accounts; the "Manual for the Appraisal of Agricultural Land", the "Guidelines for the Qualification of Agricultural Land in Wildlife Management Use", and the "Manual for the Appraisal of Timberland" as guidelines in evaluating those properties qualifying for special valuation.

Attachment #1, the 2015 and 2016 GCAD "Appraisal Calendar", Vacant Real and Special Valuation properties are included in department "R" events.

Utilities

Gregg County Appraisal District contracts with Pritchard & Abbott, Inc. (P&A) to appraise all utility properties annually.

Attachment #3, Pritchard & Abbott, Inc. "Biennial Reappraisal Plan" contains the section "Reappraisal of Industrial, Utility, and Related Personal Property", which relates to the appraisal of Utility properties.

Mineral Interest

Gregg County Appraisal District contracts with Pritchard & Abbott, Inc. (P&A) to appraise all Mineral Interest properties annually.

Attachment #3, Pritchard & Abbott, Inc. "Biennial Reappraisal Plan", contains the section "Reappraisal of Mineral Interests", which relates to the appraisal of Mineral Interest properties.

Tangible Business Personal Property

The "Personal Property Manual" section of the GCAD *Appraisal Guidelines* manual provides information relevant to the methods used by GCAD in the appraisal of Business Personal Property. This section covers the appraisal of this property type from the process of discovery, data collection, market analysis, cost, market and income approaches to value, statistical and uniformity review and model testing. It also includes a listing of resources used by this department to assist in property discovery, the SIC coding used to ensure accurate classification and the depreciation schedules and age-life methodology used to ensure uniformity in asset valuation.

The Gregg County Appraisal District uses many other resources to assist in the appraisal of Tangible Business Personal Property, among these are Marshall Valuation Services, the Texas Comptrollers *Field Appraiser's Guide*, and various publications and reports which are updated annually. All resource publications and reports are maintained in the Business Personal Property department.

Attachment #2 GCAD "Appraisal Guidelines" manual, contains the Personal Property Manual section.

Attachment #1, the 2015 and 2016 GCAD "Appraisal Calendar", department "P" events are related to the Business Personal Property department.

Industrial Tangible Business Personal Property

Gregg County Appraisal District contracts with Pritchard & Abbott, Inc. (P&A) to appraise Industrial Tangible Personal Property accounts annually.

Attachment #3, Pritchard & Abbott, Inc. "Biennial Reappraisal Plan", contains the section "Reappraisal of Industrial, Utility, and Related Personal Property", which relates to the appraisal Industrial Tangible Personal Property.

H) The Mass Appraisal Report – 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 April 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*.

Attachment #4, GCAD 2014 "Mass Appraisal Report"

I) 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. Inspection and/or disclosure of evidence and related materials comply with Section 41.461 of the Property Tax Code. Below are some examples of evidence presented:

- 1) Residential Property – protest form, field information card, comparable grid(uniformity and/or equity), value/depreciation schedules, maps, pictures, local property classification guide, etc
- 2) Special Inventory Residential Property – protest form, sales information, ratio studies, parcel card, maps, lot absorption analysis
- 3) Multifamily Residential Property – protest form, sales information, ratio studies, parcel card, maps, expense/income information, uniformity analysis, maps
- 4) Commercial Real Property – protest form, field information card, Marshall/Swift calculation, income & expense information, cap rate information, publications, maps, pictures
- 5) Vacant Real Property – protest form, parcel card, sales information, uniformity analysis, ratio studies, maps

6) Industrial Real Property – protest form, field information card, Marshall/Swift calculation, income & expense information, cap rate information, publications, maps, pictures

7) Utilities – protest form, property card, asset information, depreciation tables, pricing guides

8) Mineral Interest – protest form, production information, decline information, reserve information, operating costs, and pricing information.

9) Special Valuation Properties – protest form, Ag/Timber schedules, income/expense information, parcel card, maps, aerial photography

10) Tangible Business Personal Property – protest form, field information card, rendition, valuation guides and publications, in-house value and life expectancy schedules, comparables, vehicle registration listing

11) Industrial Tangible Business Personal Property - protest form, field information card, rendition, valuation guides and publications, in-house value and life expectancy schedules, comparables, vehicle registration listing

GREGG COUNTY APPRAISAL DISTRICT

APPRAISAL ACTIVITY CALENDARS

- I. 2015 GCAD Operations (Work) Calendar
- II. 2016 GCAD Operations (Work) Calendar
- III. Residential Department Recheck Schedule
- IV. GCAD Zone Map
- V. Commercial Department Recheck Schedule
- VI. Appraisal Department Key Events Calendar
- VII. Appraisal Technicians Key Events Calendar

GREGG COUNTY APPRAISAL DISTRICT

2015 & 2016

APPRAISAL CALENDARS

DEPARTMENT CODING

AT..... APPRAISAL TECHNICIANS DEPARTMENT
C..... COMMERCIAL REAL ESTATE APPRAISAL DEPARTMENT
CA..... CHIEF APPRAISER
DA..... DIRECTOR OF APPRAISAL
DP..... DATA PROCESSING DEPARTMENT
GCAD..... GREGG CAD – ALL DEPARTMENTS
GIS..... GEOGRAPHIC INFORMATION SYSTEM DEPARTMENT
P..... BUSINESS PERSONAL PROPERTY APPRAISAL DEPARTMENT
R..... RESIDENTIAL REAL ESTATE APPRAISAL DEPARTMENT
RT..... RECORDS TECHNICIANS DEPARTMENT

2015 CALENDAR

2015 GREGG CAD OPERATIONS CALANDER

DATE	DEPT	DESCRIPTION
AUGUST 2014		
1	DP	SALES FILE SUBMISSION TO STATE
1	DP	CERTIFICATION SUBMISSION TO STATE (MANDATE 8/1)
1	DP	UPDATE WEBSITE MAPS
1	GIS	BEGIN MAINT ON MAPS FOR SPLITS AND ACREAGE CHANGES
1	AT	LATE AG/TIMBER LETTERS TO TAXPAYERS & PRINTOUTS TO ENTITIES
1	AT	BEGIN TAP DATA ENTRY
1	GCAD	BI-ANNUAL REVIEW OF DISASTER PLAN
1	R	PRINT AND BEGIN WORKING PERMITS
1	R	PRINT 08/01 P-CODES
1	C	RECHECK COMMERCIAL LAND PRICING
1	R	POST CERTIFICATION RATIO REPORT
1-8	P	FIELD WORK PREPARATION & PLANNING
1-15	DP	PRINT & BIND APPR ROLLS FOR CAD & TAX OFFICES
1-15	DP	RUN EXEMPT ROLL
1-15	DP	PRINT SITUS, ALPHA AND BPP BOOKS & SI LISTING FOR ENTITIES
1-29	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF
1-29	P	SUPPLEMENTS & ENTITY CHANGES
1-29	DP/GIS	PROCESS OPEN RECORDS REQUESTS
1-29	GIS	MAPPING MAINTANANCE
1-29	C	FIELDWORK RE-CHECKS, SALES & P-CODES
1-29	R	FIELDWORK RE-CHECKS
1-29	DA	PREPARE 2015 & 2016 REAPPRAISAL PLANS
4	R	PLAN SPECIAL PROJECTS & ANNUAL DOCUMENTATION
4	AT	ENTER LATE PROTESTS
4	P	DP - CONVERT ALL ACCTS W/APPR METHOD "SUB" TO "F"
4	P	DP - RUN LIST OF PROPERTIES WITH BPP LINKS SOLD 1/12 - 6/12
4	C	PRINT RECHECK CARDS
4	P	REMOVE PROP CODES (RR,RW,RL,RM & ET)
4	R	BEGIN SALES ENTRY (FEB - JULY)
4-8	R	DETERMINE TIME/PERSONNEL FOR REAPPRAISAL PLAN
5	C	PRINT COMMERCIAL P-CODES
11	P	DP - RUN ALPHA LIST OF L1 PROPERTIES FOR MANUAL FILE CHECK
11	P	DP-REQUEST BPP ALPHA LISTING & STREET CROSSING
11	P	RUN LIST OF P&A ACCOUNTS
15	RT	PREPARE ANNUAL VALUE SUMMARIES PUBLICATION
15	DP	DP UPDATE "VALUE SUMMARIES" INFO ON WEBSITE
18	P	DP - PRINT PERSONAL PROPERTY FIELD CARDS
19	AT	DETERMINE NEXT ARB HEARING DATE
25-28	P	FIELDWORK SKG -SHEENA
25-29	P	FIELDWORK SSH - CORY
29	GCAD	NOTIFY ENTITIES OF BUDGET & REAPPRAISAL PLAN BOD MEETING
29	P	SEPTEMBER 1 INSPECTIONS
29	DP	DEADLINE - ISD SHAPE FILES TO STATE
SEPTEMBER 2014		

2015 GREGG CAD OPERATIONS CALANDER

1	P	ALTERNATE INVENTORY APPRAISAL DATE, IF QUALIFIED (MANDATE 9/1)	
2	P	SEPTEMBER 1 INSPECTIONS	
2	AT	AGENT PROJECT DEADLINE	
2-5	P	FIELD WORK SSH - CORY	
2-30	C	FIELDWORK RE-CHECKS ETC	
2-30	R	FIELDWORK RE-CHECKS ETC	
2-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
2-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
2-30	GIS	MAPPING MAINTANANCE	
2-30	P	FIELDWORK SKG - SHEENA	
8-30	P	FIELDWORK SPT - CORY	
9	GCAD	BOD ADOPTION OF CAD BUDGET & REAPPRAISAL PLAN	
15	GCAD	THIS WEEK IS DEADLINE TO FILE LAWSUITS	
15	CA	DEADLINE BOD APPROVAL WRITTEN REAPPRAISAL PLAN(MANDATE 9/15)	
15	CA	LAST DAY FOR BOARD OF DIR TO ADOPT BUDGET (MANDATE 9/15)	
15	R	2ND ORDER RECHECK FIELD CARDS	
19	AT	HB 1200 - PROPERTIES OVER \$10M - TEXAS ECONOMIC DEVELOPMENT	
19	R	ENTER SALES INFO	
21	DA	NOTIFY ENTITIES OF FILED LAWSUITS	
30	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
30	R	INITIAL BUYER/SELLER LETTERS MAILING	
OCTOBER 2014			
1	RT	RUN LISTINGS-SITUS V. MAILING	
1	R	COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
1	DA	REAPPRAISAL PLAN TO ENTITIES & COMPT. BY 60 DAYS OF APPROV.	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-31	GIS	MAPPING MAINTANANCE	
1-31	R	FIELD WORK RECHECKS, SALES AND PERMITS	
1-31	C	FIELD WORK RECHECKS, SALES AND PERMITS	
6-31	P	FIELD WORK SKG - SHEENA	
6-31	P	FIELD WORK SPT - CORY	
13	C	COMPLETE 7/1 P-CODES	
14	R	PROCESS BUYER/SELLER LETTERS	
23	R	ENTER SALES INFO	
23	R	BEGIN SALES VERIFICATION	
31	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
31	AT	COMPLETE TAP DATA ENTRY	
NOVEMBER 2014			
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-30	GIS	MAPPING MAINTANANCE	
1-30	C/R	FIELD WORK RECHECKS, SALES AND PERMITS	
3	P	ORDER AIRCRAFT BLUEBOOK	
3	RT	RUN LISTINGS-OA DATE OF BIRTH & SITUS V. MAILING	
3	R/C/P	REQUEST ARB OVERRIDE LISTING	

2015 GREGG CAD OPERATIONS CALANDER

3-6	P	FIELD WORK SGW - CORY	
3-7	P	FIELD WORK SKG - SHEENA	
12-21	P	FIELDWORK SWO - CORY	
13-26	P	FIELD WORK SLV - SHEENA	
14	R	PROCESS BUYER/SELLER LETTERS	
14	AT	ORDER ENVELOPES FOR 1/1 MAIL OUTS	
19	R	ENTER SALES INFO	
24-26	P	FIELDWORK SGW - CORY	
26	R	CONTINUE SALES VERIFICATION	
26	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
26	R	3RD RECHECK ORDER	
DECEMBER 2014			
1	P	ORDER PAPER FOR RENDITIONS	
1	DP	UPDATE WEBSITE FOR NEW YEAR	
1	DP	UPDATE JAN 1 LETTERS & FORMS	
1	AT	RUN AGENT EXPIRATION DATE LIST	
1	AT	RUN MH PARK LISTINGS	
1	RT	RUN LISTINGS-SITUS V. MAILING	
1	P	ORDER CAR & OLDER CAR BOOK (NADA 2 COPIES)	
1	P	ORDER COMMERCIAL TRUCK BOOK	
1-19	P	FIELD WORK SGW - CORY	
1-19	P	FIELD WORK SLV - SHEENA	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	GIS	MAPPING MAINTANANCE	
1-31	DP	PRINT REQUESTED 1/1 LETTERS	
1-31	C	FIELDWORK RE-CHECKS, SALES & PERMITS	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
4	P	DP REQUEST FOR IN HOUSE PRINTING OF RENDITIONS	
4	P	REQUEST P&A ADDRESS LABELS FOR RENDITIONS	
5	RT	RUN LIST OF AG/T OWNERSHIP CHANGES & CODE REAPPLY	
9	P	PREPARE PP INVENTORY NEWS RELEASE	
10	R	PREPARE 01 INVENTORY LOT MAILOUT LISTING	
12	P	ORDER AIRPAC CD	
15	AT	PREPARE MH PARK LETTERS & PP RENDS FOR MAILING	
15	P	DEBI - AIRPORT & OFFICE BLDG LETTERS	
15	R	MAIL 01 INV LOT APPLICATIONS	
17	C	BEGIN DRIVE OUTS-PHOTO ALL % COMPLETE PROPERTIES	
17	C	PRODUCE ABATEMENT, POLLUTION CONTROL & RECREATIONAL LISTS	
17	R	RATIO REPORT RUN	
17	R	BEGIN RESIDENTIAL DRIVE OUTS	
24	AT	REVIEW "RESET" PROCEDURES-ALL QUIRIES DONE BEFORE PROCESS	
24	AT	PREPARE ANNUALLY REQUIRED APPLICATIONS & LETTERS	
24	C	BEGIN 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
24	AT	PREPARE ABATEMENT REAPPLY LETTERS FOR MAILING	
24-31	P	PERSONAL PROPERTY DRIVE OUT	
29	P	MAIL OUT PERSONAL PROPERTY NEWS RELEASE	

2015 GREGG CAD OPERATIONS CALANDER

31	RT	PRINT OA & DP TAX DEFFER LIST FOR PROOFING	
31	AT	MAIL ABATEMENT, POLLUTION CONTROL, RECREATIONAL & CHODO APPS	
31	AT	MAIL ALL HS RENEWALS (ALSO BIRTHDAYS 65 THIS YEAR)	
31	RT	MAIL OUT MH PARK LETTERS	
31	P	LETTERS TO CRAFTERS, PIPE YARDS, WAREHOUSES & TRUCKING	
31	P	MAIL PP RENDITIONS/LETTERS	
31	AT	MAIL ANNUALLY REQUIRED APPLICATIONS	
31	R	ENTER SALES INFO	
JANUARY 2015			
1	GCAD	APPRAISAL & EXEMPTION QUALIFICATION DATE (MANDATE 1/1)	
1	CA	NOTIFICATION TO COMPTROLLER OF CA ELIGIBILITY (MANDATE 1/1)	
2	C	MAIL INCOME/RENTAL SURVEYS	
2	P	MAIL OUT DECLARATION FORMS FOR VIT ACCTS	
2	R	COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
2	R	CONTINUE SALES VERIFICATION	
2	R	PRINT 01/01/YEAR P-CODES	
2	RT	RUN LISTINGS - SITUS V. MAILING	
2-7	P	JANUARY 1 INSPECTIONS	
2-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
2-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
2-31	GIS	MAPPING MAINTANANCE	
2-31	C	FIELDWORK RE-CHECKS, SALES & PERMITS	
5	R	COMPLETION OF RESIDENTIAL DRIVE OUTS	
5	AT	NEW CONSTRUCTION LETTERS & RECHECKS-RELIGIOUS/CHARITABLE	
5	P	LIST OF NEW ARB/BOD MEMBERS FOR OPEN RECORDS/MEETINGS TRAINING	
5	C	COMPLETION OF 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
5-16	R	FIELDWORK ON "01" & % COMPLETE PROPERTIES	
6	P	DP-REQ LIST NEW SPECIAL INVENTORY ACCTS (9-1 TO 12/31)	
7-9	P	OFFICE BUILDING INSPECTIONS	
9	R	PROCESS BUYER/SELLER LETTERS FOR DEC & JAN	
9	AT	ELECTRONIC COMM. PUBLIC NOTICE TO NEWSPAPER (MANDATE 2/1)	
9	RT	REQUEST PROOF LIST OF ACCOUNTS WITH RESET EXEMPTIONS	
9	RT	RUN PRINTOUT FOR EXEMPT PROPERTIES WITH AG/T	
9	AT	ORDER AG/T REAPPLY LTRS & WILDLIFE ANNUAL REPT-MAIL TO AGENT	
9	C	COMMERCIAL JAN 1 DRIVE OUT	
9	C	BEGIN UPDATE OF SALES/INCOME DATABASE (COMPLETE IN MARCH)	
12	P	DP-LIST OF PROPS W/PP LINKS SOLD 6/1 TO 12/31	
12-31	P	FIELD WORK SLV - SHEENA	
13	RT	1ST RENEWAL REQUEST DEADLINE	
14	R	FINAL RECHECK ORDER	
14	DP	ORDER NEW COMPUTER EQPT	
14	R	BEGIN WORKING PERMITS	
14-16	C	INSPECTION OF LONGVIEW & GLADEWATER AIRPORTS	
16	DP	RUN JANUARY 1 FUNCTIONS	
16	RT	REQUEST NEW OWNER HS FORMS	
16	RT	OA, DP & SOME HS RENEWAL 2ND REQUEST	

2015 GREGG CAD OPERATIONS CALANDER

16	C	INPUT MKT/EX VAL FOR REC USE PROPS & UPDATE W/REAPPLY DATES	
16	C	REQUEST UPDATED "TRENDS" PRICING GUIDE	
21-30	GCAD	EXTRA APPR IN HOUSE(CUSTOMER SERVICE DUE TO COLLECTIONS DEADLINE)	
23	C	CALCULATE LOW INCOME HOUSING CAP RATE	
26	R	ENTER SALES	
26	AT	MAIL AG/T REAPPLY LETTERS (MANDATE 1/31)	
26	R	BEGIN WORK ON RURAL LAND SALES	
26	DP	PRINT HS FORMS FOR NEW PROPERTY OWNERS	
26	R	MAIL "NEED TO MEASURE" LETTERS	
26	C	SHOPPING CENTER SURVEYS	
28	R	CONTINUE SALES VERIFICATION	
30	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
30	RT	HS FORMS TO NEW OWNERS (RESET)	
30	RT	RUN AND REVIEW PROOF LISTS	
30	RT	2ND RENEWAL REQUEST DEADLINE	
30	RT	1ST WIDOW'S LETTER MAILOUT	
30	RT	CUT OFF FOR MAKING SPLITS	
31	C	DEADLINE REC USE PROP APPLICATIONS (MANDATE 1/31)	
31	GCAD	COMPTROLLER'S PRELIMINARY PVS TO ISD'S (MANDATE 1/31)	
31	C	DEADLINE FOR MAILING ABATEMENT APPLICATIONS (MANDATE 1/31)	
31	C	DEADLINE LOW INCOME HOUSING CAP RATE ON WEBSITE (MANDATE 1/31)	
FEBRUARY 2015			
1	GCAD	DELINQUENCY DATE FOR COLLECTIONS (MANDATE 2/1)	
1	P	SPECIAL INV DEADLINE FOR DEALER INV DECLARATION (MANDATE 2/1)	
1-28	P	FIELD WORK SLV - CORY	
1-28	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-28	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-28	P	RENDITION WORK	
1-28	C	FIELDWORK RE-CHECKS, SALES & PERMITS	
2	C	AUDIT PROPERTIES RECEIVING POLLUTION CONTROL EXEMPTION	
2	R	STRATIFY LAND SALES BY AREA /SIZE	
2	P	UPDATE BPP DEPRECIATION SCHEDULE	
2	R	VERIFICATION OF RURAL LAND SALES	
2	RT	RUN LISTINGS-SITUS V. MAILING	
2	C	COMPLETE DRIVEOUTS	
2	C	FINISH CHECK OF PARTIAL COMPLETE PROPERTIES AND ADD PICTURES	
2	DP	SALES FILE SUBMISSION TO STATE	
2-11	R	MH PARK FIELD WORK	
5	R	RURAL LAND SALES ANALYSIS	
6	AT	MAIL 2ND REQUEST LETTERS TO MH PARKS	
9	R	RUN RATIO REPORTS/BEGIN SCHEDULE WORK	
9	RT	OWNERSHIP UPDATES	
9-27	R	BEGIN WORKING AG/TIMBER APPLICATIONS	
13	P	MAIL AIRCRAFT AFFIDAVIT/LETTERS	
13	RT	1ST WIDOW'S LETTER DEADLINE	
16	R	RUN LIST OF HB3613	

2015 GREGG CAD OPERATIONS CALANDER

16	R	PROCESS BUYER/SELLER LETTERS	
16	C	UPDATE M&S COST AND DEPRECIATION TABLES	
16	DP	CONTACT VENDOR CONCERNING APPRAISAL NOTICES	
16-20	R	UPDATE MH SCHEDULE & DEPRECIATION TABLE	
18	R	PULL & ENTER SALES (CUT OFF FOR PROPOSED VALUES)	
18	RT	2ND WIDOW'S LETTER MAILOUT	
19	R	FINAL SALES VERIFICATION FOR PROPOSED VALUES	
19	GCAD	UPDATE DISASTER PLAN	
26	P	DP-REQUEST LIST NEW SPECIAL INVENTORY ACCTS 1/1 TO 2/28	
27	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
MARCH 2015			
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-31	GIS	MAPPING MAINTANANCE	
1-31	P	RENDITION WORK	
1-31	R	CONTINUE AG/TIMBER APPLICATION WORK	
2	R	BEGIN WORK ON AG & TIMB PROD VALUES	
2	R	FINAL TEST RATIO & COMPLETION OF RESIDENTIAL SCHEDULES	
2	DP	REQUEST ESRI MAINTENANCE QUOTE	
2	RT	REMOVE NO RESPONSE HS RENEWALS	
2	P	UPDATE BPP MANUAL	
2	C	UPDATE HOTEL/MOTEL INCOME INFO FROM COMPTROLLER	
2	C	UPDATE & REFINE INCOME MODELS- SUPPLEMENT W/CURRENT MKT DATA	
2	RT	RUN LISTINGS-OA DATE OF BIRTH & SITUS V. MAILING	
2	C	REQUEST ABATEMENT COMPLIANCE CERTIFICATES FROM ENTITIES	
2	DP	WORK WITH CAD STAFF TO UPDATE VALUATION SCHEDULE TABLES	
2-16	C	FIELDWORK RE-CHECKS, SALES & PERMITS	
3	RT	2ND WIDOW'S LETTER DEADLINE	
3	AT	PREPARE PUBLIC SERVICE ADS	
5	C	2ND MAILING OF ABATEMENT APPLICATIONS	
5	R	PRINT "SALES BOOK"	
6	R	LAST DAY OF FIELD WORK	
10	RT	REMOVE NO RESPONSE WIDOW'S LETTER	
13	GCAD	DEADLINE FOR APPEAL OF PVS STUDY (MANDATE 3/13)	
13	R	ALL FIELD WORK TURNED IN FOR DATA ENTRY	
13	R	REMINDER LETTER 01 INV LOT APPS	
17	C	LAST DAY OF FIELD WORK	
17	R	COMPLETION DATE FOR AG & TIMB PROD VAL SCHEDULE	
17	R	CHECK THAT ALL HS ACCTS W/AG ARE READY FOR NOTICE	
17	R	PRINT ANNUAL PROPERTY EVALUATION REPORT	
17	R	ENTER SALES (LAST ENTRY PRIOR TO CERTIFICATION)	
17	DP	SEND 4/1 ROLL FORMAT LETTER TO ENTITIES (MANDATE 4/1)	
17	AT	SEND PUBLIC SERVICE ADS TO NEWSPAPER	
20	GCAD	REVIEW OF DISASTER PLAN W/STAFF	
20	AT	DATA ENTRY COMPLETE - RESIDENTIAL	
20	C	UPDATE EXPENSE & CAP RATES	
25	AT	PUBLIC SERVICE ADS PUBLISHED	

2015 GREGG CAD OPERATIONS CALANDER

25	R	TURN IN ALL XN REAL ACCOUNTS	
27	P	PERSONAL PROPERTY RENDITION TRAINING	
27	AT	ORDER PROOF LISTS	
31	C	COMPLETION DATE RANKING PROJECT	
31	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
31	R	PROCESS BUYER/SELLER LETTERS (LAST PRIOR TO CERTIFICATION)	
31	AT	DEADLINE COMMUNITY HOUSING PROP BOUGHT/SOLD (MANDATE 3/31)	
APRIL 2015			
1	RT	RUN LISTINGS - SITUS V. MAILING	
1	C	CALCULATE ABATEMENTS	
1	DP	DUE DATE FOR ROLL FORMAT LETTERS TO ENTITIES (MANDATE 4/1)	
1	DP	SEND FILE TO PRINTER VENDOR HS NOTICES	
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-30	GIS	MAPPING MAINTANANCE	
1-30	GCAD	RENDITION WORK	
1-30	R	CONTINUE AG/TIMBER APPLICATION WORK	
3	R/C	UPDATE GCAD APPRAISAL MANUAL	
3	C	ALL FIELD WORK TURNED IN FOR DATA ENTRY	
6	C	UNIQUE PROPERTIES REVIEW & VALUATION DOCUMENTATION	
10	GCAD	STAFF INFORMAL & FORMAL ARB ORIENTATION	
10	R/C	TURN IN ALL XN (NON- HS) REAL ACCOUNTS	
10	GCAD	SYSTEM DOWN - 10:00 A.M.	
10	AT	REMOVE AG/T FOR FAILURE TO REAPPLY	
10	C	DATA ENTRY COMPLETE - COMMERCIAL	
10	AT	MAIL HS NOTICES (CHECK HS PROPS WITH AG/T)	
15	P	RENDITION DEADLINE (MANDATE 4/15)	
15	R	01 INV LOT REND DEADLINE (MANDATE 4/15)	
15	DP	SEND FILE TO PRINTER VENDOR (NON HS) REAL & MH NOTICES	
20	GCAD	BEGIN INFORMALS - LOCAL REAL	
20	AT	RUN RECAPS FOR ESTIMATES	
20	AT	ADD NOTICE PROCESS FREEZE	
20	AT	PREPARE PROTEST PROCEDURES FOR PUBLICATION(MANDATE 5/15)	
20	AT	RECEIVE ESTIMATES FROM P&A AND LOCAL RECAPS	
20	P	DP REQ NON-REND OR NO 30 DAY EXTENSIONS & ENTER 10% PENALTY	
23-24	AT	PREPARE ESTIMATES	
24	RT	MAIL EXEMPTION DENIAL LETTERS	
24	AT	MAIL AG/T DENIAL LETTERS (CERTIFIED MAILING REQUIRED)	
24	AT	CERTIFY ESTIMATES TO ENTITIES (MANDATE 4/30)	
24	AT	MAIL REAL NOTICES (MANDATE 5/15 OR AS SOON)	
30	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
30	C	DEADLINE FOR ABATEMENT APPLICATION (MANDATE 4/30)	
30	P	DP-REQUEST LIST NEW SP INV ACCTS 3/1 TO 4/30	
MAY 2015			
1	AT	FINAL DATE FOR SPECIAL APPRAISAL APPLICATIONS (MANDATE 5/1)	
1	AT	DEADLINE DATE FOR RAILROAD ROLLING STOCK REPORTS (MANDATE 5/1)	

2015 GREGG CAD OPERATIONS CALANDER

1	AT	DEADLINE DATE FOR REQUESTS FOR SEPARATE TAXATION (MANDATE 5/1)	
1	DP	UPDATE WEBSITE MAPS	
1	CA	CHECK FOR RECEIPT OF OPERATIONS SURVEY FROM PTAD	
1	C	PROCESS FOREIGN TRADE ZONE APPLICATIONS	
1-31	GCAD	RENDITION WORK	
1-31	R	COMPLETE WORK OF AG/TIMBER APPLICATIONS	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	GIS	MAPPING MAINTANANCE	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
4	C	RUN FINAL ABATEMENT PROOF LISTING	
5	P	ENTER BPP XN'S	
7	AT	PUBLISH PROTEST PROCEDURES (MANDATE 5/15)	
11	DP	PERSONAL PROPERTY NOTICES TO PRINTER	
13	CA	SUBMISSION OF APPR. RECORDS TO ARB (MANDATE 5/15...OR AS SOON...)	
13	C	COMPLETE ABATEMENT WORK & REPORT-COPY TO COMPTROLLER	
15	P	PERSONAL PROPERTY RENDITION EXTENSION DEADLINE (MANDATE 5/15)	
14	DP	PRINT 'XN' NOTICES IN-HOUSE	
15	AT	MAIL PER PROP, P&A AND REMAINING NOTICES	
18	GCAD	BEGIN INFORMALS - PERSONAL & P&A	
19	P	REQUEST LIST FROM P&A FOR NON-COMPLIANCE NOTICES	
19	P	DP REQUEST LIST OF 10% PENALTY & MAIL NON-COMPLIANCE NOTICES	
25	GCAD	LAST DAY TO PROTEST REAL & MINERAL NOTICES	
30	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
31	AT	DEADLINE RELIG ORG AMEND CHARTER & FILE NEW APP (MANDATE 5/31)	
JUNE 2015			
1	DP	DUE DATE FOR TEST CERTIFICATION SUBMISSION TO STATE	
1	CA	DUE DATE FOR OPERATIONS SURVEY	
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-30	GIS	MAPPING MAINTANANCE	
1-30	GCAD	INFORMALS	
4	GCAD	APPR ROLL SUBMISSION & ARB HEARINGS	
14	CA	DEADLINE CHIEF APP SUBMIT BUDGET TO BOD & ENTITIES (MANDATE 6/14)	
15	GCAD	LAST PROTEST DAY PERS, MINERAL & REMAINING	
24-25	GCAD	ARB HEARINGS	
26	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
JULY 2015			
1	GCAD	COMPLETE REVIEW OF RAILROAD ROLLING STOCK VAUES (MANDATE 7/1)	
1-2	GCAD	ARB HEARINGS - P&A/AGENT DAY	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-31	GIS	MAPPING MAINTANANCE	
3	GCAD	COMPTR. CERT PVS FINDINGS TO EDUC. COMM. & ISD'S (MANDATE 7/3)	
7	GCAD	ARB HEARINGS - P&A RESCHEDULE - APPROVE ROLL	
8	AT	P&A/LOCAL RECAPS**HB366 BEFORE LOAD & "ALL REAL APPR BY CAD"	
10	DP	LOAD MINERAL ACCOUNTS IN SYSTEM FROM P&A	

2015 GREGG CAD OPERATIONS CALANDER

10-16	DP	RUN PROOF LISTS & BEGIN CERTIFICATION PROCESS	
10-16	R	REVIEW "SPECIAL PROJECTS" INFO & INTEGRATE W/REAPPRAISAL PLAN	
10-16	DP	RUN CERTIFICATION PROCESS	
13	R	COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
13	DP	SYSTEM LOCKED PENDING BALANCE TO STATE & CERTIFICATION	
15	DP/AT	PRINT ARB DETERMINATION LETTERS	
20	GCAD	DEADLINE FOR APPROVAL OF APPRAISAL RECORDS (MANDATE 7/20)	
21	AT	CERTIFY VALUES TO ENTITIES (MANDATE 7/25)	
24	DP	APPRAISAL ROLLS TO TAX OFFICE VENDORS (ELECTRONIC FORMAT)	
25	AT	DEADLINE COMPT CERTIFY RR ROLLING STOCK APPORT (MANDATE 7/25)	
28	DP	FINAL SUBMISSION/STATE REPORTING TO COMPTROLLER	
28	P	ORDER VEHICLE LISTING	
28	AT	BEGIN 2016 DATA ENTRY	
29	R	1ST ORDER RESIDENTIAL RE-CHECK CARDS TO DP	
29	DP	TARGET DATE TO BRING SYSTEM BACK UP FOR DATA ENTRY	
31	RT	PRINT OVER-65 & DP TAX DEFFERAL LIST FOR PROOFING	
31	P	DEADLINE DATE SEPTEMBER 1 INVENTORY APPLICATION (MANDATE 7/31)	

2016 CALENDAR

2016 GREGG CAD OPERATIONS CALANDER

DATE	DEPT	DESCRIPTION
AUGUST 2015		
3	DP	SALES FILE SUBMISSION TO STATE
1	DP	CERTIFICATION SUBMISSION TO STATE (MANDATE 8/1)
3	DP	UPDATE WEBSITE MAPS
3	GIS	BEGIN MAINT ON MAPS FOR SPLITS AND ACREAGE CHANGES
3	AT	LATE AG/TIMBER LETTERS TO TAXPAYERS & PRINTOUTS TO ENTITIES
3	AT	BEGIN TAP DATA ENTRY
3	GCAD	BI-ANNUAL REVIEW OF DISASTER PLAN
3	R	PRINT AND BEGIN WORKING PERMITS
3	R	PRINT 08/01 P-CODES
3	C	RECHECK COMMERCIAL LAND PRICING
3	R	POST CERTIFICATION RATIO REPORT
1-7	P	FIELD WORK PREPARATION & PLANNING
3-17	DP	PRINT & BIND APPR ROLLS FOR CAD & TAX OFFICES
3-17	DP	RUN EXEMPT ROLL
3-17	DP	PRINT SITUS, ALPHA AND BPP BOOKS & SI LISTING FOR ENTITIES
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF
1-30	P	SUPPLEMENTS & ENTITY CHANGES
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS
1-30	GIS	MAPPING MAINTANANCE
1-30	C	FIELDWORK RE-CHECKS, SALES & P-CODES
1-30	R	FIELDWORK RE-CHECKS
3	R	PLAN SPECIAL PROJECTS & ANNUAL DOCUMENTATION
3	AT	ENTER LATE PROTESTS
3	P	DP - CONVERT ALL ACCTS W/APPR METHOD "SUB" TO "F"
3	P	DP - RUN LIST OF PROPERTIES WITH BPP LINKS SOLD 1/12 - 6/12
3	C	PRINT RECHECK CARDS
3	P	REMOVE PROP CODES (RR,RW,RL,RM & ET)
3	R	BEGIN SALES ENTRY (FEB - JULY)
3-7	R	DETERMINE TIME/PERSONNEL FOR REAPPRAISAL PLAN
5	C	PRINT COMMERCIAL P-CODES
10	P	DP - RUN ALPHA LIST OF L1 PROPERTIES FOR MANUAL FILE CHECK
10	P	DP-REQUEST BPP ALPHA LISTING & STREET CROSSING
10	P	RUN LIST OF P&A ACCOUNTS
14	RT	PREPARE ANNUAL VALUE SUMMARIES PUBLICATION
14	DP	DP UPDATE "VALUE SUMMARIES" INFO ON WEBSITE
17	P	DP - PRINT PERSONAL PROPERTY FIELD CARDS
18	AT	DETERMINE NEXT ARB HEARING DATE
24-31	P	FIELDWORK SKG -SHEENA
24-31	P	FIELDWORK SSH - CORY
24-31	GCAD	NOTIFY ENTITIES OF BUDGET & REAPPRAISAL PLAN BOD MEETING
24-31	P	SEPTEMBER 1 INSPECTIONS
28	DP	DEADLINE - ISD SHAPE FILES TO STATE
SEPTEMBER 2015		
1	P	ALTERNATE INVENTORY APPRAISAL DATE, IF QUALIFIED (MANDATE 9/1)

2016 GREGG CAD OPERATIONS CALANDER

1	P	SEPTEMBER 1 INSPECTIONS	
2	AT	AGENT PROJECT DEADLINE	
1-4	P	FIELD WORK SSH - CORY	
1-30	C	FIELDWORK RE-CHECKS ETC	
1-30	R	FIELDWORK RE-CHECKS ETC	
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-30	GIS	MAPPING MAINTANANCE	
1-30	P	FIELD WORK SKG - SHEENA	
7-30	P	FIELDWORK SPT - CORY	
8	GCAD	BOD ADOPTION OF CAD BUDGET & REAPPRAISAL PLAN	
15	GCAD	THIS WEEK DEADLINE TO FILE LAWSUITS	
15	CA	DEADLINE BOD APPROVAL WRITTEN REAPPRAISAL PLAN(MANDATE 9/15)	
15	CA	LAST DAY FOR BOARD OF DIR TO ADOPT BUDGET (MANDATE 9/15)	
15	R	2ND ORDER RECHECK FIELD CARDS	
21	DA	NOTIFY ENTITIES OF FILED LAWSUITS	
18	AT	HB 1200 - PROPERTIES OVER \$10M - TEXAS ECONOMIC DEVELOPMENT	
18	R	ENTER SALES INFO	
30	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
30	R	INITIAL BUYER/SELLER LETTERS MAILING	
OCTOBER 2015			
1	RT	RUN LISTINGS-SITUS V. MAILING	
1	R	COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-31	GIS	MAPPING MAINTANANCE	
1-31	R	FIELD WORK RECHECKS, SALES AND PERMITS	
1-31	C	FIELD WORK RECHECKS, SALES AND PERMITS	
5-30	P	FIELD WORK SKG - SHEENA	
5-30	P	FIELD WORK SPT - CORY	
12	C	COMPLETE 7/1 P-CODES	
14	R	PROCESS BUYER/SELLER LETTERS	
23	R	ENTER SALES INFO	
23	R	BEGIN SALES VERIFICATION	
30	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
30	AT	COMPLETE TAP DATA ENTRY	
NOVEMBER 2015			
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-30	GIS	MAPPING MAINTANANCE	
1-30	C/R	FIELD WORK RECHECKS, SALES AND PERMITS	
2	P	ORDER AIRCRAFT BLUEBOOK	
2	RT	RUN LISTINGS-OA DATE OF BIRTH & SITUS V. MAILING	
2	R/C/P	REQUEST ARB OVERRIDE LISTING	
2-5	P	FIELD WORK SGW - CORY	
2-6	P	FIELD WORK SKG - SHEENA	

2016 GREGG CAD OPERATIONS CALANDER

3	AT	ORDER ENVELOPES FOR 1/1 MAIL OUTS	
11-20	P	FIELDWORK SWO - CORY	
12-27	P	FIELD WORK SLV - SHEENA	
13	R	PROCESS BUYER/SELLER LETTERS	
19	R	ENTER SALES INFO	
23-25	P	FIELDWORK SGW - CORY	
26	R	CONTINUE SALES VERIFICATION	
26	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
26	R	3RD RECHECK ORDER	
DECEMBER 2015			
1	P	ORDER PAPER FOR RENDITIONS	
1	DP	UPDATE WEBSITE FOR NEW YEAR	
1	DP	UPDATE JAN 1 LETTERS & FORMS	
1	AT	RUN AGENT EXPIRATION DATE LIST	
1	AT	RUN MH PARK LISTINGS	
1	RT	RUN LISTINGS-SITUS V. MAILING	
1	P	ORDER CAR & OLDER CAR BOOK (NADA 2 COPIES)	
1	P	ORDER COMMERCIAL TRUCK BOOK	
1-18	P	FIELD WORK SGW - CORY	
1-18	P	FIELD WORK SLV - SHEENA	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	GIS	MAPPING MAINTANANCE	
1-31	DP	PRINT REQUESTED 1/1 LETTERS	
1-31	C	FIELDWORK RE-CHECKS, SALES & PERMITS	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
3	P	DP REQUEST FOR IN HOUSE PRINTING OF RENDITIONS	
3	P	REQUEST P&A ADDRESS LABELS FOR RENDITIONS	
4	RT	RUN LIST OF AG/T OWNERSHIP CHANGES & CODE REAPPLY	
8	P	PREPARE BPP INVENTORY NEWS RELEASE	
9	R	PREPARE 01 INVENTORY LOT MAILOUT LISTING	
11	P	ORDER AIRPAC CD	
14	AT	PREPARE MH PARK LETTERS & BPP RENDS FOR MAILING	
14	P	AIRPORT & OFFICE BLDG LETTERS	
14	R	MAIL 01 INV LOT APPLICATIONS	
16	C	BEGIN DRIVE OUTS-PHOTO ALL % COMPLETE PROPERTIES	
16	C	PRODUCE ABATEMENT, POLLUTION CONTROL & RECREATIONAL LISTS	
16	R	RATIO REPORT RUN	
16	R	BEGIN RESIDENTIAL DRIVE OUTS	
22-31	R	REVIEW OF DISTRIBUTED VALUE ACCOUNTS	
23	AT	REVIEW "RESET" PROCEDURES-ALL QUIRIES DONE BEFORE PROCESS	
23	AT	PREPARE ANNUALLY REQUIRED APPLICATIONS & LETTERS	
23	C	BEGIN 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
23	AT	PREPARE ABATEMENT REAPPLY LETTERS FOR MAILING	
28	P	MAIL OUT PERSONAL PROPERTY NEWS RELEASE	
28-31	P	PERSONAL PROPERTY DRIVE OUT	
31	RT	PRINT OA & DP TAX DEFFERSL LIST FOR PROOFING	

2016 GREGG CAD OPERATIONS CALANDER

31	AT	MAIL ABATEMENT, POLLUTION CONTROL, RECREATIONAL & CHODO APPS	
31	AT	MAIL ALL HS RENEWALS (ALSO BIRTHDAYS 65 THIS YEAR)	
31	RT	MAIL OUT MH PARK LETTERS	
31	P	LETTERS TO CRAFTERS, PIPE YARDS, WAREHOUSES & TRUCKING	
31	P	MAIL PP RENDITIONS/LETTERS	
31	AT	MAIL ANNUALLY REQUIRED APPLICATIONS	
31	R	ENTER SALES INFO	
JANUARY 2016			
1	GCAD	APPRAISAL & EXEMPTION QUALIFICATION DATE (MANDATE 1/1)	
1	CA	NOTIFICATION TO COMPTROLLER OF CA ELIGIBILITY (MANDATE 1/1)	
1	C	MAIL INCOME/RENTAL SURVEYS	
1	P	MAIL OUT DECLARATION FORMS FOR VIT ACCTS	
1	R	COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
1	R	CONTINUE SALES VERIFICATION	
1	R	PRINT 01/01/YEAR P-CODES	
1	RT	RUN LISTINGS - SITUS V. MAILING	
1-8	P	JANUARY 1 INSPECTIONS	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-31	GIS	MAPPING MAINTANANCE	
1-31	C	FIELDWORK RE-CHECKS, SALES & PERMITS	
4	R	COMPLETION OF RESIDENTIAL DRIVE OUTS	
4	AT	NEW CONSTRUCTION LETTERS & RECHECKS-RELIGIOUS/CHARITABLE	
4	P	LIST OF NEW ARB/BOD MEMBERS FOR OPEN RECORDS/MEETINGS TRAINING	
4	C	COMPLETION OF 1/1 SHOPPING CENTER OCCUPANCY CHECKS	
4-15	R	FIELDWORK ON "01" & % COMPLETE PROPERTIES	
5	P	DP-REQ LIST NEW SPECIAL INVENTORY ACCTS (9-1 TO 12/31)	
6-8	P	OFFICE BUILDING INSPECTIONS	
8	R	PROCESS BUYER/SELLER LETTERS FOR DEC & JAN	
8	AT	ELECTRONIC COMM. PUBLIC NOTICE TO NEWSPAPER (MANDATE 2/1)	
8	RT	REQUEST PROOF LIST OF ACCOUNTS WITH RESET EXEMPTIONS	
8	RT	RUN PRINTOUT FOR EXEMPT PROPERTIES WITH AG/T	
8	AT	ORDER AG/T REAPPLY LTRS & WILDLIFE ANNUAL REPT-MAIL TO AGENT	
8	C	COMMERCIAL JAN 1 DRIVE OUT	
8	C	BEGIN UPDATE OF SALES/INCOME DATABASE (COMPLETE IN MARCH)	
11	P	DP-LIST OF PROPS W/PP LINKS SOLD 6/1 TO 12/31	
11-29	P	FIELD WORK SLV - SHEENA	
12	RT	1ST RENEWAL REQUEST DEADLINE	
13	R	FINAL RECHECK ORDER	
13-15	C	INSPECTION OF LONGVIEW & GLADEWATER AIRPORTS	
14	R	PERMIT FIELDWORK	
15	DP	ORDER NEW COMPUTER EQPT	
15	DP	RUN JANUARY 1 FUNCTIONS	
15	RT	REQUEST NEW OWNER HS FORMS	
15	RT	OA, DP & SOME HS RENEWAL 2ND REQUEST	
15	C	INPUT MKT/EX VAL FOR REC USE PROPS & UPDATE W/REAPPLY DATES	

2016 GREGG CAD OPERATIONS CALANDER

15	C	REQUEST UPDATED "TRENDS" PRICING GUIDE	
20-29	GCAD	EXTRA APPR IN HOUSE(CUSTOMER SERVICE DUE TO COLLECTIONS DEADLINE)	
22	C	CALCULATE LOW INCOME HOUSING CAP RATE	
25	R	ENTER SALES	
25	AT	MAIL AG/T REAPPLY LETTERS (MANDATE 1/31)	
25	R	BEGIN WORK ON RURAL LAND SALES	
25	DP	PRINT HS FORMS FOR NEW PROPERTY OWNERS	
25	R	MAIL "NEED TO MEASURE" LETTERS	
25	C	SHOPPING CENTER SURVEYS	
27	R	CONTINUE SALES VERIFICATION	
29	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
29	RT	HS FORMS TO NEW OWNERS (RESET)	
29	RT	RUN AND REVIEW PROOF LISTS	
29	RT	2ND RENEWAL REQUEST DEADLINE	
29	RT	1ST WIDOW'S LETTER MAILOUT	
29	RT	CUT OFF FOR MAKING SPLITS	
31	C	DEADLINE REC USE PROP APPLICATIONS (MANDATE 1/31)	
31	GCAD	COMPTROLLER'S PRELIMINARY PVS TO ISD'S (MANDATE 1/31)	
31	C	DEADLINE FOR MAILING ABATEMENT APPLICATIONS (MANDATE 1/31)	
31	C	DEADLINE LOW INCOME HOUSING CAP RATE ON WEBSITE (MANDATE 1/31)	
FEBRUARY 2016			
1	GCAD	DELINQUENCY DATE FOR COLLECTIONS (MANDATE 2/1)	
1	P	SPECIAL INV DEADLINE FOR DEALER INV DECLARATION (MANDATE 2/1)	
1-29	P	FIELD WORK SLV - CORY	
1-29	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-29	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-29	P	RENDITION WORK	
1-29	C	FIELDWORK RE-CHECKS, SALES & PERMITS	
1	C	AUDIT PROPERTIES RECEIVING POLLUTION CONTROL EXEMPTION	
1	R	STRATIFY LAND SALES BY AREA /SIZE	
1	P	UPDATE BPP DEPRECIATION SCHEDULE	
1	R	VERIFICATION OF RURAL LAND SALES	
1	RT	RUN LISTINGS-SITUS V. MAILING	
1	C	COMPLETE DRIVEOUTS	
1	C	FINISH CHECK OF PARTIAL COMPLETE PROPERTIES AND ADD PICTURES	
1	DP	SALES FILE SUBMISSION TO STATE	
1-10	R	MH PARK FIELD WORK	
5	R	RURAL LAND SALES ANALYSIS	
5	AT	MAIL 2ND REQUEST LETTERS TO MH PARKS	
8	R	RUN RATIO REPORTS/BEGIN SCHEDULE WORK	
8	RT	OWNERSHIP UPDATES	
8-29	R	BEGIN WORKING AG/TIMBER APPLICATIONS	
12	P	MAIL AIRCRAFT AFFIDAVIT/LETTERS	
12	RT	1ST WIDOW'S LETTER DEADLINE	
15	R	RUN LIST OF HB3613	
15	R	PROCESS BUYER/SELLER LETTERS	

2016 GREGG CAD OPERATIONS CALANDER

15	C	UPDATE M&S COST AND DEPRECIATION TABLES
15	DP	CONTACT VENDOR CONCERNING APPRAISAL NOTICES
15-19	R	UPDATE MH SCHEDULE & DEPRECIATION TABLE
17	R	PULL & ENTER SALES (CUT OFF FOR PROPOSED VALUES)
17	RT	2ND WIDOW'S LETTER MAILOUT
19	R	FINAL SALES VERIFICATION FOR PROPOSED VALUES
19	GCAD	UPDATE DISASTER PLAN
26	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING
29	P	DP-REQUEST LIST NEW SPECIAL INVENTORY ACCTS 1/1 TO 2/28
MARCH 2016		
1	R	BEGIN WORK ON AG & TIMB PROD VALUES
1	R	FINAL TEST RATIO & COMPLETION OF RESIDENTIAL SCHEDULES
1	DP	REQUEST ESRI MAINTENANCE QUOTE
1	RT	REMOVE NO RESPONSE HS RENEWALS
1	P	UPDATE BPP MANUAL
1	C	UPDATE HOTEL/MOTEL INCOME INFO FROM COMPTROLLER
1	C	UPDATE & REFINE INCOME MODELS- SUPPLEMENT W/CURRENT MKT DATA
1	RT	RUN LISTINGS-OA DATE OF BIRTH & SITUS V. MAILING
1	C	REQUEST ABATEMENT COMPLIANCE CERTIFICATES FROM ENTITIES
1	DP	WORK WITH CAD STAFF TO UPDATE VALUATION SCHEDULE TABLES
1	RT	2ND WIDOW'S LETTER DEADLINE
1	AT	PREPARE PUBLIC SERVICE ADS
1-17	C	FIELDWORK RE-CHECKS, SALES & PERMITS
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF
1-31	GIS	MAPPING MAINTANANCE
1-31	P	RENDITION WORK
1-31	R	CONTINUE AG/TIMBER APPLICATION WORK
4	C	2ND MAILING OF ABATEMENT APPLICATIONS
4	R	PRINT "SALES BOOK"
4	R	LAST DAY OF FIELD WORK
8	RT	REMOVE NO RESPONSE WIDOW'S LETTER
11	R	ALL FIELD WORK TURNED IN FOR DATA ENTRY
11	R	REMINDER LETTER 01 INV LOT APPS
13	GCAD	DEADLINE FOR APPEAL OF PVS STUDY (MANDATE 3/13)
15	R	COMPLETION DATE FOR AG & TIMB PROD VAL SCHEDULE
15	R	CHECK THAT ALL HS ACCTS W/AG ARE READY FOR NOTICE
15	R	PRINT ANNUAL PROPERTY EVALUATION REPORT
15	DP	SEND 4/1 ROLL FORMAT LETTER TO ENTITIES (MANDATE 4/1)
15	AT	SEND PUBLIC SERVICE ADS TO NEWSPAPER
17	C	LAST DAY OF FIELD WORK
21	GCAD	REVIEW OF DISASTER PLAN W/STAFF
21	AT	DATA ENTRY COMPLETE - RESIDENTIAL
21	C	UPDATE EXPENSE & CAP RATES
23	AT	PUBLIC SERVICE ADS PUBLISHED
23	R	TURN IN ALL XN REAL ACCOUNTS
25	P	PERSONAL PROPERTY RENDITION TRAINING

2016 GREGG CAD OPERATIONS CALANDER

25	AT	ORDER PROOF LISTS	
31	RT	PRINT OA & DP TAX DEFFERAL LIST FOR PROOFING	
31	R	PROCESS BUYER/SELLER LETTERS (LAST PRIOR TO CERTIFICATION)	
31	AT	DEADLINE COMMUNITY HOUSING PROP BOUGHT/SOLD (MANDATE 3/31)	
APRIL 2016			
1	RT	RUN LISTINGS - SITUS V. MAILING	
1	C	CALCULATE ABATEMENTS	
1	DP	DUE DATE FOR ROLL FORMAT LETTERS TO ENTITIES (MANDATE 4/1)	
1	DP	SEND FILE TO PRINTER VENDOR HS NOTICES	
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-30	GIS	MAPPING MAINTANANCE	
1-30	GCAD	RENDITION WORK	
1-30	R	CONTINUE AG/TIMBER APPLICATION WORK	
4	R/C	UPDATE GCAD APPRAISAL MANUAL	
4	C	ALL FIELD WORK TURNED IN FOR DATA ENTRY OR CODED 'XN'	
6	C	UNIQUE PROPERTIES REVIEW & VALUATION DOCUMENTATION	
6	GCAD	STAFF INFORMAL & FORMAL ARB ORIENTATION	
7	R/C	TURN IN ALL XN (NON- HS) REAL ACCOUNTS	
8	GCAD	SYSTEM DOWN - 10:00 A.M.	
8	AT	REMOVE AG/T FOR FAILURE TO REAPPLY	
8	C	DATA ENTRY COMPLETE - COMMERCIAL	
8	AT	MAIL HS NOTICES (CHECK HS PROPS WITH AG/T)	
11	GCAD	BEGIN INFORMALS - LOCAL REAL	
15	P	RENDITION DEADLINE (MANDATE 4/15)	
15	R	01 INV LOT REND DEADLINE (MANDATE 4/15)	
15	DP	SEND FILE TO PRINTER VENDOR (NON HS) REAL & MH NOTICES	
18	AT	RUN RECAPS FOR ESTIMATES	
18	AT	ADD NOTICE PROCESS FREEZE	
18	AT	PREPARE PROTEST PROCEDURES FOR PUBLICATION(MANDATE 5/15)	
18	AT	RECEIVE ESTIMATES FROM P&A AND LOCAL RECAPS	
18	P	DP REQ NON-REND OR NO 30 DAY EXTENSIONS & ENTER 10% PENALTY	
21-22	AT	PREPARE ESTIMATES	
22	RT	MAIL EXEMPTION DENIAL LETTERS	
22	AT	MAIL AG/T DENIAL LETTERS (CERTIFIED MAILING REQUIRED)	
22	AT	CERTIFY ESTIMATES TO ENTITIES (MANDATE 4/30)	
22	AT	MAIL REMAINING REAL NOTICES (MANDATE 5/15 OR AS SOON)	
29	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
29	P	DP-REQUEST LIST NEW SP INV ACCTS 3/1 TO 4/30	
30	C	DEADLINE FOR ABATEMENT APPLICATION (MANDATE 4/30)	
MAY 2016			
1	AT	FINAL DATE FOR SPECIAL APPRAISAL APPLICATIONS (MANDATE 5/1)	
1	AT	DEADLINE DATE FOR RAILROAD ROLLING STOCK REPORTS (MANDATE 5/1)	
1	AT	DEADLINE DATE FOR REQUESTS FOR SEPARATE TAXATION (MANDATE 5/1)	
2	DP	UPDATE WEBSITE MAPS	
2	CA	CHECK FOR RECEIPT OF OPERATIONS SURVEY FROM PTAD	

2016 GREGG CAD OPERATIONS CALANDER

2	C	PROCESS FOREIGN TRADE ZONE APPLICATIONS	
1-31	GCAD	RENDITION WORK	
1-31	R	COMPLETE WORK OF AG/TIMBER APPLICATIONS	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	GIS	MAPPING MAINTANANCE	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
2	C	RUN FINAL ABATEMENT PROOF LISTING	
3	P	ENTER BPP XN'S	
5	AT	PUBLISH PROTEST PROCEDURES (MANDATE 5/15)	
9	DP	PERSONAL PROPERTY NOTICES TO PRINTER	
15	CA	SUBMISSION OF APPR. RECORDS TO ARB (MANDATE 5/15...OR AS SOON...)	
13	C	COMPLETE ABATEMENT WORK & REPORT-COPY TO COMPTROLLER	
16	P	PERSONAL PROPERTY RENDITION EXTENSION DEADLINE (MANDATE 5/15)	
13	DP	PRINT 'XN' NOTICES IN-HOUSE	
17	AT	MAIL PER PROP, P&A AND REMAINING NOTICES	
18	GCAD	BEGIN INFORMALS - PERSONAL & P&A	
19	P	REQUEST LIST FROM P&A FOR NON-COMPLIANCE NOTICES	
19	P	DP REQUEST LIST OF 10% PENALTY & MAIL NON-COMPLIANCE NOTICES	
23	GCAD	LAST DAY TO PROTEST REAL & MINERAL NOTICES	
30	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
31	AT	DEADLINE RELIG ORG AMEND CHARTER & FILE NEW APP(MANDATE 5/31)	
JUNE 2016			
1	DP	DUE DATE FOR TEST CERTIFICATION SUBMISSION TO STATE	
1	CA	DUE DATE FOR OPERATIONS SURVEY	
1-30	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-30	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-30	GIS	MAPPING MAINTANANCE	
1-30	GCAD	INFORMALS	
9	GCAD	APPR ROLL SUBMISSION & ARB HEARINGS	
14	CA	DEADLINE CHIEF APP SUBMIT BUDGET TO BOD & ENTITIES(MANDATE 6/14)	
16	GCAD	LAST PROTEST DAY PERS, MINERAL & REMAINING	
27	RT	PRINT OA & DP TAX DEFERRAL LIST FOR PROOFING	
29-30	GCAD	ARB HEARINGS	
JULY 2016			
1	GCAD	COMPLETE REVIEW OF RAILROAD ROLLING STOCK VAUES (MANDATE 7/1)	
1-31	DP/GIS	PROCESS OPEN RECORDS REQUESTS	
1-31	DP/GIS	PROVIDE SUPPORT FOR CAD STAFF	
1-31	GIS	MAPPING MAINTANANCE	
3	GCAD	COMPTR. CERT PVS FINDINGS TO EDUC. COMM. & ISD'S(MANDATE 7/3)	
6-7	GCAD	ARB HEARINGS - P&A/AGENT DAY - APPROVE ROLL	
11	AT	P&A/LOCAL RECAPS**HB366 BEFORE LOAD & "ALL REAL APPR BY CAD"	
11	DP/AT	PRINT ARB DETERMINATION LETTERS	
11	DP	SYSTEM LOCKED PENDING BALANCE TO STATE & CERTIFICATION	
11	DP	LOAD MINERAL ACCOUNTS IN SYSTEM FROM P&A	
11-15	DP	RUN PROOF LISTS & BEGIN CERTIFICATION PROCESS	
11-15	R	REVIEW "SPECIAL PROJECTS" INFO & INTEGRATE W/REAPPRAISAL PLAN	

2016 GREGG CAD OPERATIONS CALANDER

11-15	DP	RUN CERTIFICATION PROCESS	
12	R	COLLECT BLDG & SEPTIC PERMITS, & FIRE REPORTS, ETC	
19	AT	CERTIFY VALUES TO ENTITIES (MANDATE 7/25)	
20	GCAD	DEADLINE FOR APPROVAL OF APPRAISAL RECORDS (MANDATE 7/20)	
22	DP	APPRAISAL ROLLS TO TAX OFFICE VENDORS (ELECTRONIC FORMAT)	
25	AT	DEADLINE COMPT CERTIFY RR ROLLING STOCK APPORT (MANDATE 7/25)	
26	DP	FINAL SUBMISSION/STATE REPORTING TO COMPTROLLER	
26	P	ORDER VEHICLE LISTING	
26	AT	BEGIN 2017 DATA ENTRY	
27	R	1ST ORDER RESIDENTIAL RE-CHECK CARDS TO DP	
27	DP	TARGET DATE TO BRING SYSTEM BACK UP FOR DATA ENTRY	
29	RT	PRINT OVER-65 & DP TAX DEFFERAL LIST FOR PROOFING	
29	P	DEADLINE DATE SEPTEMBER 1 INVENTORY APPLICATION (MANDATE 7/31)	

RESIDENTIAL RECHECK SCHEDULE

(Six Year Cycle)

Year 1	2014	<u>Gladewater ISD</u>	Additions	Zone 1	1,668
				Zone 8	787
				Zone 9	250
			Surveys	Zone 1	1,517
				Zone 8	1,784
				Zone 9	1,307
			NCB's	Zone 1	309
		<u>White Oak ISD</u>	Additions	Zone 1	1,430
			Surveys	Zone 1	1,518
		Total Accounts			<u>10,570</u>
Year 2	2015	<u>Longview ISD</u>	Additions	Zone 2	10,979
Year 3	2016	<u>Longview ISD</u>	Additions	Zone 2	6,147
				Zone 3	1,501
			Surveys	Zone 2	1,253
			NCB's	Zone 2	2,023
		Total Accounts			<u>10,924</u>
Year 4	2017	<u>Longview ISD</u>	Surveys	Zone 2	2,554
				Zone 3	1,997
		<u>Sabine ISD</u>	Additions	Zone 4	911
			Surveys	Zone 4	2,600
		<u>Spring Hill ISD</u>	Additions	Zone 2	1,889
		Total Accounts			<u>9,951</u>
Year 5	2018	<u>Spring Hill ISD</u>	Surveys	Zone 2	1,107
		<u>Pine Tree ISD</u>	Additions	Zone 2	8,146
			Surveys	Zone 2	1,850
		Total Accounts			<u>11,103</u>
Year 6	2019	<u>Kilgore ISD</u>	Additions	Zone 3	62
				Zone 4	3,199
				Zone 7	2,093
			Surveys	Zone 3	719
				Zone 4	1,833
				Zone 7	2,469
			NCB's	Zone 3	669
		Total Accounts			<u>11,044</u>
		GRAND TOTAL ALL SIX YEARS			<u><u>64,571</u></u>

RECHECKS 2014

First Year of a Six Year Cycle

YEAR 1				
ZONE	ISD	SUR/ADD	X-REF #	# of Accts
1	GW	ADD	1260	43
1	GW	ADD	1270	51
1	GW	ADD	1473	21
1	GW	ADD	1645	25
1	GW	ADD	1840	51
1	GW	ADD	2020	19
1	GW	ADD	2100	21
1	GW	ADD	2300	20
1	GW	ADD	2330	42
1	GW	ADD	2342	97
1	GW	ADD	2410	86
1	GW	ADD	2475	23
1	GW	ADD	2630	9
1	GW	ADD	2709	16
1	GW	ADD	2832	20
1	GW	ADD	2950	30
1	GW	ADD	2990	81
1	GW	ADD	3040	42
1	GW	ADD	3180	6
1	GW	ADD	3210	58
1	GW	ADD	3230	15
1	GW	ADD	3520	6
1	GW	ADD	3545	4
1	GW	ADD	3815	62
1	GW	ADD	3960	19
1	GW	ADD	4040	42
1	GW	ADD	4260	52
1	GW	ADD	4330	7
1	GW	ADD	4680	6
1	GW	ADD	5050	28
1	GW	ADD	5310	34
1	GW	ADD	5420	71
1	GW	ADD	5430	12
1	GW	ADD	5740	15
1	GW	ADD	5810	24
1	GW	ADD	5930	59
1	GW	ADD	6230	45
1	GW	ADD	6340	143
1	GW	ADD	6440	2
1	GW	ADD	6650	19
1	GW	ADD	6770	15
1	GW	ADD	6805	8
1	GW	ADD	6880	21
1	GW	ADD	7310	35
1	GW	ADD	7430	19
1	GW	ADD	7460	14
1	GW	ADD	7650	15
1	GW	ADD	7660	7
1	GW	ADD	7670	101
1	GW	ADD	7748	7

YEAR 1 (Cont')				
ZONE	ISD	SUR/ADD	X-REF #	# of Accts
8	GW	ADD	2280	9
8	GW	ADD	2703	30
8	GW	ADD	3619	35
8	GW	ADD	4195	8
8	GW	ADD	5405	64
8	GW	ADD	6315	5
8	GW	ADD	7500	99
9	GW	ADD	1090	2
9	GW	ADD	1091	7
9	GW	ADD	1365	8
9	GW	ADD	1667	6
9	GW	ADD	1986	17
9	GW	ADD	2170	12
9	GW	ADD	2390	5
9	GW	ADD	2615	9
9	GW	ADD	2625	108
9	GW	ADD	2627	16
9	GW	ADD	2960	69
9	GW	ADD	3464	1
9	GW	ADD	3460	30
9	GW	ADD	3670	62
9	GW	ADD	3882	82
9	GW	ADD	3830	84
9	GW	ADD	4690	60
9	GW	ADD	4770	10
9	GW	ADD	4903	8
9	GW	ADD	5270	17
9	GW	ADD	5480	7
9	GW	ADD	5482	5
9	GW	ADD	5640	8
9	GW	ADD	5720	15
9	GW	ADD	5830	15
9	GW	ADD	6420	63
9	GW	ADD	6829	40
9	GW	ADD	7160	12
9	GW	ADD	7705	9
1	GW	SUR	0006	42
1	GW	SUR	0023	237
1	GW	SUR	0051	1
1	GW	SUR	0063	10
1	GW	SUR	0079	21
1	GW	SUR	0084	1
1	GW	SUR	0085	1
1	GW	SUR	0008	1
1	GW	SUR	0100	84
1	GW	SUR	0101	4
1	GW	SUR	0111	20
1	GW	SUR	0115	107
1	GW	SUR	0121	105
1	GW	SUR	0138	172

YEAR 1 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
1	GW	SUR	0149	39
1	GW	SUR	0160	4
1	GW	SUR	0168	22
1	GW	SUR	0174	10
1	GW	SUR	0176	21
1	GW	SUR	0198	80
1	GW	SUR	0222	18
1	GW	SUR	0241	51
1	GW	SUR	0274	31
1	GW	SUR	0284	2
1	GW	SUR	0302	2
1	GW	SUR	0318	40
1	GW	SUR	0336	12
1	GW	SUR	0345	40
1	GW	SUR	0349	166
1	GW	SUR	0384	2
1	GW	SUR	0392	115
1	GW	SUR	0398	2
1	GW	SUR	0399	6
1	GW	SUR	0400	11
1	GW	SUR	0404	20
1	GW	SUR	0406	1
1	GW	SUR	0407	2
1	GW	SUR	0419	14
8	GW	SUR	0005	14
8	GW	SUR	0010	16
8	GW	SUR	0011	7
8	GW	SUR	0022	165
8	GW	SUR	0034	35
8	GW	SUR	0035	12
8	GW	SUR	0036	3
8	GW	SUR	0038	13
8	GW	SUR	0042	6
8	GW	SUR	0055	2
8	GW	SUR	0056	30
8	GW	SUR	0098	3
8	GW	SUR	0099	30
8	GW	SUR	0103	5
8	GW	SUR	0114	5
8	GW	SUR	0118	26
8	GW	SUR	0119	29
8	GW	SUR	0131	287
8	GW	SUR	0171	41
8	GW	SUR	0180	217
8	GW	SUR	0185	1
8	GW	SUR	0189	49
8	GW	SUR	0193	3
8	GW	SUR	0195	12
8	GW	SUR	0196	12
8	GW	SUR	0204	13
8	GW	SUR	0220	3

YEAR 1 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
8	GW	SUR	0232	14
8	GW	SUR	0234	8
8	GW	SUR	0235	1
8	GW	SUR	0236	7
8	GW	SUR	0239	34
8	GW	SUR	0244	11
8	GW	SUR	0246	1
8	GW	SUR	0249	1
8	GW	SUR	0250	112
8	GW	SUR	0251	30
8	GW	SUR	0253	20
8	GW	SUR	0254	8
8	GW	SUR	0255	32
8	GW	SUR	0257	13
8	GW	SUR	0262	56
8	GW	SUR	0263	3
8	GW	SUR	0269	10
8	GW	SUR	0283	1
8	GW	SUR	0305	93
8	GW	SUR	0306	17
8	GW	SUR	0309	7
8	GW	SUR	0319	1
8	GW	SUR	0321	1
8	GW	SUR	0327	2
8	GW	SUR	0340	14
8	GW	SUR	0346	1
8	GW	SUR	0347	1
8	GW	SUR	0350	3
8	GW	SUR	0352	14
8	GW	SUR	0358	1
8	GW	SUR	0361	8
8	GW	SUR	0363	23
8	GW	SUR	0370	76
8	GW	SUR	0376	4
8	GW	SUR	0382	3
8	GW	SUR	0410	2
8	GW	SUR	0412	13
8	GW	SUR	0420	18
8	GW	SUR	0435	52
8	GW	SUR	0437	6
8	GW	SUR	0439	4
8	GW	SUR	0443	12
8	GW	SUR	0447	7
9	GW	SUR	0007	100
9	GW	SUR	0021	268
9	GW	SUR	0060	68
9	GW	SUR	0064	46
9	GW	SUR	0080	21
9	GW	SUR	0106	82
9	GW	SUR	0129	9
9	GW	SUR	0132	35

YEAR 1 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
9	GW	SUR	0134	7
9	GW	SUR	0156	40
9	GW	SUR	0159	41
9	GW	SUR	0161	78
9	GW	SUR	0166	6
9	GW	SUR	0173	51
9	GW	SUR	0181	107
9	GW	SUR	0199	6
9	GW	SUR	0205	103
9	GW	SUR	0238	3
9	GW	SUR	0248	3
9	GW	SUR	0256	1
9	GW	SUR	0275	26
9	GW	SUR	0292	82
9	GW	SUR	0299	9
9	GW	SUR	0360	27
9	GW	SUR	0375	11
9	GW	SUR	0377	5
9	GW	SUR	0378	11
9	GW	SUR	0380	10
9	GW	SUR	0395	6
9	GW	SUR	0431	9
9	GW	SUR	0432	6
9	GW	SUR	0436	30
Sub Total Gladewater ISD				7,313
1	WO	ADD	1000	11
1	WO	ADD	1130	26
1	WO	ADD	1200	5
1	WO	ADD	1235	34
1	WO	ADD	1280	8
1	WO	ADD	1300	5
1	WO	ADD	1471	87
1	WO	ADD	1597	2
1	WO	ADD	1615	4
1	WO	ADD	1872	43
1	WO	ADD	1900	18
1	WO	ADD	2272	4
1	WO	ADD	2511	2
1	WO	ADD	2760	50
1	WO	ADD	2993	2
1	WO	ADD	3050	3
1	WO	ADD	3455	2
1	WO	ADD	3600	18
1	WO	ADD	3890	85
1	WO	ADD	4000	63
1	WO	ADD	4630	92
1	WO	ADD	4840	38
1	WO	ADD	4870	37
1	WO	ADD	4890	24
1	WO	ADD	5195	18
1	WO	ADD	5236	49

YEAR 1 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
1	WO	ADD	5436	2
1	WO	ADD	5540	15
1	WO	ADD	5890	34
1	WO	ADD	5883	3
1	WO	ADD	6100	8
1	WO	ADD	6195	2
1	WO	ADD	6210	38
1	WO	ADD	6260	3
1	WO	ADD	6360	70
1	WO	ADD	6370	32
1	WO	ADD	6560	73
1	WO	ADD	6670	42
1	WO	ADD	6810	22
1	WO	ADD	7075	4
1	WO	ADD	7230	10
1	WO	ADD	7350	6
1	WO	ADD	7510	82
1	WO	ADD	7515	9
1	WO	ADD	7520	14
1	WO	ADD	7600	118
1	WO	ADD	7664	19
1	WO	ADD	7675	94
1	WO	SUR	0002	24
1	WO	SUR	0008	16
1	WO	SUR	S0069	838
1	WO	SUR	S0178	122
1	WO	SUR	0201	429
1	WO	SUR	0271	60
1	WO	SUR	0300	7
1	WO	SUR	0301	15
1	WO	SUR	0324	3
1	WO	SUR	0425	4
Sub Total White Oak ISD				2,948
1	GW	NCB	700	309

GRAND TOTAL YEAR 1

10,570

RECHECKS 2015

Second Year of a Six Year Cycle

YEAR 2

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	0995	4
2	L	ADD	1017	3
2	L	ADD	1020	48
2	L	ADD	1030	26
2	L	ADD	1055	103
2	L	ADD	1067	3
2	L	ADD	1080	25
2	L	ADD	1100	11
2	L	ADD	1105	9
2	L	ADD	1110	5
2	L	ADD	1115	2
2	L	ADD	1120	16
2	L	ADD	1170	57
2	L	ADD	1190	12
2	L	ADD	1195	17
2	L	ADD	1250	35
2	L	ADD	1265	10
2	L	ADD	1295	106
2	L	ADD	1330	90
2	L	ADD	1345	2
2	L	ADD	1355	17
2	L	ADD	1363	2
2	L	ADD	1375	6
2	L	ADD	1385	24
2	L	ADD	1395	24
2	L	ADD	1400	19
2	L	ADD	1410	44
2	L	ADD	1420	16
2	L	ADD	1422	2
2	L	ADD	1430	36
2	L	ADD	1440	8
2	L	ADD	1450	27
2	L	ADD	1475	38
2	L	ADD	1495	3
2	L	ADD	1515	31
2	L	ADD	1525	23
2	L	ADD	1545	201
2	L	ADD	1550	1
2	L	ADD	1555	6
2	L	ADD	1565	33
2	L	ADD	1570	1
2	L	ADD	1575	118
2	L	ADD	1595	81
2	L	ADD	1600	2
2	L	ADD	1612	4
2	L	ADD	1620	46
2	L	ADD	1625	76
2	L	ADD	1633	7
2	L	ADD	1635	40
2	L	ADD	1655	23

YEAR 2 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	1670	10
2	L	ADD	1675	7
2	L	ADD	1700	5
2	L	ADD	1702	2
2	L	ADD	1710	49
2	L	ADD	1770	27
2	L	ADD	1780	14
2	L	ADD	1790	27
2	L	ADD	1820	15
2	L	ADD	1850	11
2	L	ADD	1861	32
2	L	ADD	1885	34
2	L	ADD	1890	118
2	L	ADD	1895	55
2	L	ADD	1905	19
2	L	ADD	1925	25
2	L	ADD	1960	36
2	L	ADD	2005	4
2	L	ADD	2030	21
2	L	ADD	2050	45
2	L	ADD	2060	107
2	L	ADD	2080	17
2	L	ADD	2083	3
2	L	ADD	2085	2
2	L	ADD	2090	16
2	L	ADD	2115	2
2	L	ADD	2140	9
2	L	ADD	2150	36
2	L	ADD	2180	66
2	L	ADD	2190	31
2	L	ADD	2200	171
2	L	ADD	2210	81
2	L	ADD	2220	32
2	L	ADD	2235	5
2	L	ADD	2255	26
2	L	ADD	2260	20
2	L	ADD	2275	2
2	L	ADD	2310	115
2	L	ADD	2313	14
2	L	ADD	2322	35
2	L	ADD	2321	13
2	L	ADD	2323	1
2	L	ADD	2325	33
2	L	ADD	2350	25
2	L	ADD	2365	106
2	L	ADD	2380	77
2	L	ADD	2385	6
2	L	ADD	2420	36
2	L	ADD	2430	26
2	L	ADD	2435	12

YEAR 2 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	2479	60
2	L	ADD	2485	148
2	L	ADD	2487	11
2	L	ADD	2500	194
2	L	ADD	2510	17
2	L	ADD	2512	40
2	L	ADD	2515	1
2	L	ADD	2520	44
2	L	ADD	2530	18
2	L	ADD	2560	16
2	L	ADD	2570	4
2	L	ADD	2595	14
2	L	ADD	2605	100
2	L	ADD	2675	33
2	L	ADD	2680	43
2	L	ADD	2690	56
2	L	ADD	2700	21
2	L	ADD	2707	2
2	L	ADD	2710	34
2	L	ADD	2730	14
2	L	ADD	2740	13
2	L	ADD	2745	44
2	L	ADD	2755	79
2	L	ADD	2782	4
2	L	ADD	2800	52
2	L	ADD	2830	81
2	L	ADD	2831	14
2	L	ADD	2910	19
2	L	ADD	2914	11
2	L	ADD	2930	43
2	L	ADD	2970	215
2	L	ADD	2980	50
2	L	ADD	3010	28
2	L	ADD	3015	9
2	L	ADD	3020	16
2	L	ADD	3080	27
2	L	ADD	3090	95
2	L	ADD	3100	2
2	L	ADD	3112	1
2	L	ADD	3130	42
2	L	ADD	3160	56
2	L	ADD	3170	8
2	L	ADD	3225	17
2	L	ADD	3250	26
2	L	ADD	3255	2
2	L	ADD	3270	101
2	L	ADD	3280	17
2	L	ADD	3290	24
2	L	ADD	3300	11
2	L	ADD	3320	13
2	L	ADD	3330	121

YEAR 2 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	3331	1
2	L	ADD	3332	9
2	L	ADD	3335	114
2	L	ADD	3337	9
2	L	ADD	3340	56
2	L	ADD	3343	11
2	L	ADD	3345	53
2	L	ADD	3360	8
2	L	ADD	3365	29
2	L	ADD	3372	8
2	L	ADD	3400	168
2	L	ADD	3420	105
2	L	ADD	3430	56
2	L	ADD	3418	2
2	L	ADD	3470	12
2	L	ADD	3490	25
2	L	ADD	3500	65
2	L	ADD	3510	4
2	L	ADD	3555	12
2	L	ADD	3560	12
2	L	ADD	3570	81
2	L	ADD	3575	1
2	L	ADD	3580	56
2	L	ADD	3610	35
2	L	ADD	3620	29
2	L	ADD	3630	98
2	L	ADD	3640	6
2	L	ADD	3645	1
2	L	ADD	3650	19
2	L	ADD	3684	4
2	L	ADD	3690	5
2	L	ADD	3730	6
2	L	ADD	3743	3
2	L	ADD	3750	92
2	L	ADD	3840	8
2	L	ADD	3870	115
2	L	ADD	3880	43
2	L	ADD	3925	27
2	L	ADD	3940	55
2	L	ADD	3950	88
2	L	ADD	3970	104
2	L	ADD	3990	72
2	L	ADD	4010	47
2	L	ADD	4015	36
2	L	ADD	4020	12
2	L	ADD	4022	5
2	L	ADD	4062	4
2	L	ADD	4070	30
2	L	ADD	4090	243
2	L	ADD	4100	68
2	L	ADD	4110	19

YEAR 2 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	4120	8
2	L	ADD	4155	6
2	L	ADD	4160	17
2	L	ADD	4165	4
2	L	ADD	4177	8
2	L	ADD	4185	11
2	L	ADD	4187	5
2	L	ADD	4190	7
2	L	ADD	4192	1
2	L	ADD	4193	1
2	L	ADD	4220	27
2	L	ADD	4250	14
2	L	ADD	4270	12
2	L	ADD	4280	10
2	L	ADD	4292	3
2	L	ADD	4310	123
2	L	ADD	4320	15
2	L	ADD	4350	4
2	L	ADD	4360	32
2	L	ADD	4370	36
2	L	ADD	4380	56
2	L	ADD	4390	51
2	L	ADD	4395	20
2	L	ADD	4397	2
2	L	ADD	4400	24
2	L	ADD	4405	11
2	L	ADD	4450	92
2	L	ADD	4460	30
2	L	ADD	4470	15
2	L	ADD	4475	22
2	L	ADD	4523	12
2	L	ADD	4525	6
2	L	ADD	4527	3
2	L	ADD	4530	162
2	L	ADD	4550	116
2	L	ADD	4564	5
2	L	ADD	4570	25
2	L	ADD	4585	6
2	L	ADD	4590	107
2	L	ADD	4600	223
2	L	ADD	4610	95
2	L	ADD	4620	29
2	L	ADD	4700	7
2	L	ADD	4705	2
2	L	ADD	4720	13
2	L	ADD	4740	19
2	L	ADD	4750	14
2	L	ADD	4780	33
2	L	ADD	4820	30
2	L	ADD	4830	61
2	L	ADD	4860	41
2	L	ADD	4880	4

YEAR 2 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	4895	41
2	L	ADD	4900	44
2	L	ADD	4910	30
2	L	ADD	5000	20
2	L	ADD	5005	60
2	L	ADD	5010	276
2	L	ADD	5015	1
2	L	ADD	5020	31
2	L	ADD	5033	3
2	L	ADD	5035	472
2	L	ADD	5037	7
2	L	ADD	5060	24
2	L	ADD	5070	65
2	L	ADD	5075	6
2	L	ADD	5120	23
2	L	ADD	5130	14
2	L	ADD	5140	12
2	L	ADD	5145	4
2	L	ADD	5150	11
2	L	ADD	5152	4
2	L	ADD	5154	28
2	L	ADD	5153	36
2	L	ADD	5160	113
2	L	ADD	5240	265
2	L	ADD	5250	4
2	L	ADD	5260	41
2	L	ADD	5308	5
2	L	ADD	5330	32
2	L	ADD	5331	2
2	L	ADD	5333	1
2	L	ADD	5340	69
2	L	ADD	5343	38
2	L	ADD	5345	1
2	L	ADD	5348	2
2	L	ADD	5349	8

GRAND TOTAL YEAR 2

10,979

RECHECKS 2016

Third Year of a Six Year Cycle

YEAR 3

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	5360	97
2	L	ADD	5400	2
2	L	ADD	5450	124
2	L	ADD	5520	52
2	L	ADD	5570	19
2	L	ADD	5580	278
2	L	ADD	5590	16
2	L	ADD	5600	16
2	L	ADD	5605	11
2	L	ADD	5620	16
2	L	ADD	5623	3
2	L	ADD	5650	18
2	L	ADD	5690	5
2	L	ADD	5702	11
2	L	ADD	5705	10
2	L	ADD	5730	68
2	L	ADD	5750	33
2	L	ADD	5760	164
2	L	ADD	5770	143
2	L	ADD	5780	29
2	L	ADD	5800	143
2	L	ADD	5802	52
2	L	ADD	5820	32
2	L	ADD	5825	2
2	L	ADD	5840	19
2	L	ADD	5850	145
2	L	ADD	5855	7
2	L	ADD	5880	11
2	L	ADD	5920	6
2	L	ADD	5932	15
2	L	ADD	5940	33
2	L	ADD	5960	82
2	L	ADD	5980	96
2	L	ADD	5990	22
2	L	ADD	6040	91
2	L	ADD	6050	26
2	L	ADD	6052	1
2	L	ADD	6080	214
2	L	ADD	6090	16
2	L	ADD	6120	11
2	L	ADD	6190	6
2	L	ADD	6200	1
2	L	ADD	6220	19
2	L	ADD	6253	1
2	L	ADD	6270	8
2	L	ADD	6320	14
2	L	ADD	6350	95
2	L	ADD	6395	80
2	L	ADD	6400	121
2	L	ADD	6405	2

YEAR 3(Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	6450	36
2	L	ADD	6460	30
2	L	ADD	6480	29
2	L	ADD	6483	2
2	L	ADD	6510	177
2	L	ADD	6520	9
2	L	ADD	6540	91
2	L	ADD	6563	25
2	L	ADD	6565	22
2	L	ADD	6575	189
2	L	ADD	6580	62
2	L	ADD	6610	10
2	L	ADD	6663	19
2	L	ADD	6760	43
2	L	ADD	6783	24
2	L	ADD	6784	3
2	L	ADD	6785	1
2	L	ADD	6790	48
2	L	ADD	6850	59
2	L	ADD	6860	29
2	L	ADD	6870	95
2	L	ADD	6890	119
2	L	ADD	6910	19
2	L	ADD	6920	34
2	L	ADD	6945	11
2	L	ADD	6970	24
2	L	ADD	7010	28
2	L	ADD	7015	2
2	L	ADD	7020	110
2	L	ADD	7025	4
2	L	ADD	7027	3
2	L	ADD	7030	28
2	L	ADD	7050	121
2	L	ADD	7055	4
2	L	ADD	7090	18
2	L	ADD	7105	21
2	L	ADD	7130	212
2	L	ADD	7135	14
2	L	ADD	7140	33
2	L	ADD	7145	3
2	L	ADD	7150	14
2	L	ADD	7180	11
2	L	ADD	7190	9
2	L	ADD	7200	3
2	L	ADD	7210	18
2	L	ADD	7220	20
2	L	ADD	7225	16
2	L	ADD	7232	6
2	L	ADD	7242	1
2	L	ADD	7244	3

YEAR 3 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	ADD	7245	3
2	L	ADD	7247	12
2	L	ADD	7250	23
2	L	ADD	7260	62
2	L	ADD	7270	41
2	L	ADD	7280	36
2	L	ADD	7283	3
2	L	ADD	7285	26
2	L	ADD	7300	153
2	L	ADD	7332	2
2	L	ADD	7340	10
2	L	ADD	7380	239
2	L	ADD	7400	241
2	L	ADD	7403	59
2	L	ADD	7420	38
2	L	ADD	7440	84
2	L	ADD	7450	79
2	L	ADD	7475	2
2	L	ADD	7505	1
2	L	ADD	7570	160
2	L	ADD	7580	65
2	L	ADD	7590	56
2	L	ADD	7615	2
2	L	ADD	7625	46
2	L	ADD	7630	83
2	L	ADD	7690	21
2	L	ADD	7700	119
2	L	ADD	7730	37
2	L	ADD	7740	12
2	L	ADD	7741	2
2	L	ADD	7743	4
2	L	ADD	7745	2
2	L	ADD	7750	23
3	L	ADD	0945	7
3	L	ADD	1010	42
3	L	ADD	S1040	6
3	L	ADD	1047	3
3	L	ADD	1290	75
3	L	ADD	1730	20
3	L	ADD	1736	44
3	L	ADD	1745	60
3	L	ADD	2240	79
3	L	ADD	2845	121
3	L	ADD	3585	47
3	L	ADD	3622	1
3	L	ADD	S3800	436
3	L	ADD	3850	76
3	L	ADD	3895	23
3	L	ADD	4130	17
3	L	ADD	4255	29
3	L	ADD	4440	34

YEAR 3 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
3	L	ADD	4480	56
3	L	ADD	4660	9
3	L	ADD	5774	21
3	L	ADD	5776	5
3	L	ADD	5860	29
3	L	ADD	6290	64
3	L	ADD	6781	46
3	L	ADD	7170	44
3	L	ADD	7175	105
3	L	ADD	7565	2
2	L	SUR	0003	27
2	L	SUR	0004	2
2	L	SUR	0024	24
2	L	SUR	0039	97
2	L	SUR	0057	18
2	L	SUR	0058	7
2	L	SUR	0067	12
2	L	SUR	0073	3
2	L	SUR	0091	99
2	L	SUR	0093	2
2	L	SUR	0097	66
2	L	SUR	0107	1
2	L	SUR	1080	5
2	L	SUR	0116	218
2	L	SUR	0130	19
2	L	SUR	0140	8
2	L	SUR	0141	10
2	L	SUR	0147	4
2	L	SUR	0158	65
2	L	SUR	0170	6
2	L	SUR	0177	5
2	L	SUR	0179	16
2	L	SUR	0182	58
2	L	SUR	0183	5
2	L	SUR	0184	1
2	L	SUR	0190	1
2	L	SUR	0191	213
2	L	SUR	0216	1
2	L	SUR	0217	21
2	L	SUR	0218	127
2	L	SUR	0219	115
Sub Total Longview ISD				8,901
2	L	NCB	0900	2023

GRAND TOTAL YEAR 3

10,924

RECHECKS 2017

Fourth Year of a Six Year Cycle

YEAR 4

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	L	SUR	0221	410
2	L	SUR	0230	211
2	L	SUR	0237	64
2	L	SUR	0252	178
2	L	SUR	0258	109
2	L	SUR	0259	167
2	L	SUR	0261	3
2	L	SUR	0270	24
2	L	SUR	0273	12
2	L	SUR	0286	1
2	L	SUR	0287	29
2	L	SUR	0289	26
2	L	SUR	0292	47
2	L	SUR	0298	10
2	L	SUR	0312	54
2	L	SUR	0319	14
2	L	SUR	0322	5
2	L	SUR	0323	59
2	L	SUR	0328	3
2	L	SUR	0332	9
2	L	SUR	0333	47
2	L	SUR	0334	72
2	L	SUR	0337	374
2	L	SUR	0341	1
2	L	SUR	0344	1
2	L	SUR	0348	1
2	L	SUR	0351	6
2	L	SUR	0354	34
2	L	SUR	S0359	217
2	L	SUR	0362	105
2	L	SUR	0368	22
2	L	SUR	S0369	125
2	L	SUR	0371	6
2	L	SUR	0387	23
2	L	SUR	0418	3
2	L	SUR	0422	1
2	L	SUR	0441	29
2	L	SUR	0444	39
2	L	SUR	0445	13
3	L	SUR	0043	186
3	L	SUR	0070	167
3	L	SUR	0202	328
3	L	SUR	0243	111
3	L	SUR	0267	272
3	L	SUR	0367	155
3	L	SUR	0393	451
3	L	SUR	S0411	327
Sub Total Longview ISD				4,551

YEAR 4 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
4	S	ADD	1075	73
4	S	ADD	1610	17
4	S	ADD	2400	15
4	S	ADD	2460	9
4	S	ADD	2770	65
4	S	ADD	2820	15
4	S	ADD	3210	3
4	S	ADD	3380	15
4	S	ADD	3480	4
4	S	ADD	3660	32
4	S	ADD	4080	77
4	S	ADD	4200	12
4	S	ADD	4567	1
4	S	ADD	5190	64
4	S	ADD	5280	17
4	S	ADD	5300	155
4	S	ADD	5346	2
4	S	ADD	5440	212
4	S	ADD	6180	5
4	S	ADD	6310	56
4	S	ADD	6410	6
4	S	ADD	06568	5
4	S	ADD	7005	7
4	S	ADD	7240	31
4	S	ADD	7445	13
4	S	SUR	0009	305
4	S	SUR	0013	1
4	S	SUR	0014	0
4	S	SUR	0015	1
4	S	SUR	0025	95
4	S	SUR	0026	3
4	S	SUR	0027	86
4	S	SUR	0030	50
4	S	SUR	0031	20
4	S	SUR	0033	22
4	S	SUR	0040	85
4	S	SUR	0041	33
4	S	SUR	0046	43
4	S	SUR	0047	1
4	S	SUR	0059	18
4	S	SUR	0090	23
4	S	SUR	0094	8
4	S	SUR	0105	54
4	S	SUR	0113	1
4	S	SUR	0120	9
4	S	SUR	0126	1
4	S	SUR	0127	1
4	S	SUR	0127	1
4	S	SUR	0153	132

YEAR 4 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
4	S	SUR	0194	4
4	S	SUR	0197	36
4	S	SUR	0208	1
4	S	SUR	0212	96
4	S	SUR	0224	1
4	S	SUR	0225	38
4	S	SUR	0226	1
4	S	SUR	0227	24
4	S	SUR	0228	29
4	S	SUR	0229	12
4	S	SUR	0233	2
4	S	SUR	0247	84
4	S	SUR	0260	19
4	S	SUR	0276	10
4	S	SUR	0277	30
4	S	SUR	0278	17
4	S	SUR	0288	59
4	S	SUR	0291	20
4	S	SUR	0297	53
4	S	SUR	0303	1
4	S	SUR	0304	38
4	S	SUR	0310	91
4	S	SUR	0314	71
4	S	SUR	0315	78
4	S	SUR	0325	59
4	S	SUR	0326	4
4	S	SUR	0329	68
4	S	SUR	0331	16
4	S	SUR	0364	95
4	S	SUR	0365	22
4	S	SUR	0366	1
4	S	SUR	0372	20
4	S	SUR	0373	28
4	S	SUR	0381	3
4	S	SUR	0385	28
4	S	SUR	0388	128
4	S	SUR	0390	1
4	S	SUR	0396	125
4	S	SUR	0403	25
4	S	SUR	0408	6
4	S	SUR	0413	48
4	S	SUR	0421	15
4	S	SUR	0429	1
4	S	SUR	0430	1
4	S	SUR	0433	1
4	S	SUR	0434	1
4	S	SUR	0438	13
4	S	SUR	0440	9
4	S	SUR	0442	74
Sub Total Sabine ISD				3,511

YEAR 4 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	SH	ADD	1056	2
2	SH	ADD	1057	2
2	SH	ADD	1125	2
2	SH	ADD	1150	19
2	SH	ADD	1325	3
2	SH	ADD	1360	1
2	SH	ADD	1634	2
2	SH	ADD	1657	11
2	SH	ADD	1660	1
2	SH	ADD	1775	1
2	SH	ADD	1912	31
2	SH	ADD	1945	3
2	SH	ADD	1952	7
2	SH	ADD	1983	1
2	SH	ADD	2000	36
2	SH	ADD	2065	2
2	SH	ADD	2067	1
2	SH	ADD	2123	5
2	SH	ADD	2312	1
2	SH	ADD	2324	2
2	SH	ADD	2383	114
2	SH	ADD	2384	30
2	SH	ADD	2415	30
2	SH	ADD	2445	1
2	SH	ADD	2748	1
2	SH	ADD	3055	33
2	SH	ADD	3105	67
2	SH	ADD	3106	41
2	SH	ADD	3108	11
2	SH	ADD	3108	23
2	SH	ADD	3235	94
2	SH	ADD	3236	4
2	SH	ADD	3265	27
2	SH	ADD	3268	25
2	SH	ADD	3288	1
2	SH	ADD	3415	1
2	SH	ADD	3615	1
2	SH	ADD	3617	2
2	SH	ADD	3618	1
2	SH	ADD	3962	39
2	SH	ADD	4024	2
2	SH	ADD	4035	24
2	SH	ADD	4060	5
2	SH	ADD	4415	22
2	SH	ADD	4580	1
2	SH	ADD	4645	2
2	SH	ADD	S5111	151
2	SH	ADD	5151	2
2	SH	ADD	5235	3
2	SH	ADD	5347	38

YEAR 4 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	SH	ADD	5434	2
2	SH	ADD	5443	8
2	SH	ADD	5490	40
2	SH	ADD	5655	1
2	SH	ADD	5680	26
2	SH	ADD	5725	13
2	SH	ADD	5857	84
2	SH	ADD	5995	1
2	SH	ADD	6160	11
2	SH	ADD	6205	11
2	SH	ADD	6265	6
2	SH	ADD	6275	5
2	SH	ADD	6305	14
2	SH	ADD	6425	5
2	SH	ADD	6430	2
2	SH	ADD	6665	48
2	SH	ADD	6666	1
2	SH	ADD	6667	2
2	SH	ADD	6700	32
2	SH	ADD	6812	15
2	SH	ADD	6815	4
2	SH	ADD	6944	2
2	SH	ADD	7070	611
2	SH	ADD	7205	2
2	SH	ADD	7241	1
2	SH	ADD	7405	1
2	SH	ADD	7487	2
2	SH	ADD	7727	7
2	SH	ADD	7725	1
2	SH	ADD	7735	2
Sub Total Spring Hill ISD				1,889

GRAND TOTAL YEAR 4

9,951

RECHECKS 2018

Fifth Year of a Six Year Cycle

YEAR 5

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	SH	SUR	S0069	101
2	SH	SUR	S0178	81
2	SH	SUR	S0353	505
2	SH	SUR	S0359	420
Sub Total Spring Hill ISD				1,107
2	PT	ADD	1180	31
2	PT	ADD	1182	3
2	PT	ADD	1220	35
2	PT	ADD	1240	4
2	PT	ADD	1263	5
2	PT	ADD	1310	3
2	PT	ADD	1340	4
2	PT	ADD	1350	56
2	PT	ADD	1435	4
2	PT	ADD	1460	66
2	PT	ADD	1585	16
2	PT	ADD	1630	36
2	PT	ADD	1650	1
2	PT	ADD	1658	9
2	PT	ADD	1715	5
2	PT	ADD	1720	27
2	PT	ADD	1750	7
2	PT	ADD	1785	23
2	PT	ADD	1800	214
2	PT	ADD	1810	80
2	PT	ADD	1845	23
2	PT	ADD	1854	2
2	PT	ADD	1855	27
2	PT	ADD	1865	81
2	PT	ADD	1910	61
2	PT	ADD	1915	72
2	PT	ADD	2010	4
2	PT	ADD	2015	23
2	PT	ADD	2040	93
2	PT	ADD	2122	77
2	PT	ADD	2270	11
2	PT	ADD	2298	2
2	PT	ADD	2320	1
2	PT	ADD	2335	62
2	PT	ADD	2340	186
2	PT	ADD	2345	277
2	PT	ADD	2348	2
2	PT	ADD	2360	9
2	PT	ADD	2440	42
2	PT	ADD	2450	189
2	PT	ADD	2470	40
2	PT	ADD	2501	10
2	PT	ADD	2540	15
2	PT	ADD	2550	14
2	PT	ADD	2565	87

YEAR 5 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	PT	ADD	2580	2
2	PT	ADD	2660	29
2	PT	ADD	2705	4
2	PT	ADD	2720	32
2	PT	ADD	2780	26
2	PT	ADD	2840	82
2	PT	ADD	2848	4
2	PT	ADD	2860	167
2	PT	ADD	2870	58
2	PT	ADD	2880	74
2	PT	ADD	2890	122
2	PT	ADD	2920	2
2	PT	ADD	2940	151
2	PT	ADD	3000	4
2	PT	ADD	3030	5
2	PT	ADD	3070	223
2	PT	ADD	3103	6
2	PT	ADD	3110	167
2	PT	ADD	3115	12
2	PT	ADD	3200	78
2	PT	ADD	3260	17
2	PT	ADD	3390	21
2	PT	ADD	3450	3
2	PT	ADD	3590	168
2	PT	ADD	3662	2
2	PT	ADD	3680	122
2	PT	ADD	3740	9
2	PT	ADD	3742	2
2	PT	ADD	3833	4
2	PT	ADD	3835	6
2	PT	ADD	3920	121
2	PT	ADD	3930	16
2	PT	ADD	3980	114
2	PT	ADD	4030	38
2	PT	ADD	4050	75
2	PT	ADD	4075	2
2	PT	ADD	4077	2
2	PT	ADD	4186	7
2	PT	ADD	4290	13
2	PT	ADD	4340	17
2	PT	ADD	4375	3
2	PT	ADD	4410	20
2	PT	ADD	4418	4
2	PT	ADD	4565	136
2	PT	ADD	4650	39
2	PT	ADD	4670	64
2	PT	ADD	4710	5
2	PT	ADD	4730	7
2	PT	ADD	4763	2
2	PT	ADD	4800	71

YEAR 5 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	PT	ADD	5030	195
2	PT	ADD	5051	5
2	PT	ADD	5036	3
2	PT	ADD	5039	6
2	PT	ADD	5080	82
2	PT	ADD	5100	44
2	PT	ADD	5110	53
2	PT	ADD	S5111	63
2	PT	ADD	5170	59
2	PT	ADD	5305	5
2	PT	ADD	5380	4
2	PT	ADD	5385	2
2	PT	ADD	5460	20
2	PT	ADD	5470	167
2	PT	ADD	5500	194
2	PT	ADD	5510	47
2	PT	ADD	5515	1
2	PT	ADD	5550	77
2	PT	ADD	5555	5
2	PT	ADD	5610	57
2	PT	ADD	5630	103
2	PT	ADD	5660	40
2	PT	ADD	5700	3
2	PT	ADD	5704	2
2	PT	ADD	5710	95
2	PT	ADD	5712	2
2	PT	ADD	5790	73
2	PT	ADD	5835	2
2	PT	ADD	5970	155
2	PT	ADD	6000	24
2	PT	ADD	6010	90
2	PT	ADD	6020	31
2	PT	ADD	6030	48
2	PT	ADD	6105	3
2	PT	ADD	6130	12
2	PT	ADD	6140	82
2	PT	ADD	6170	89
2	PT	ADD	6250	12
2	PT	ADD	6252	2
2	PT	ADD	6280	80
2	PT	ADD	6300	52
2	PT	ADD	6330	107
2	PT	ADD	6470	3
2	PT	ADD	6590	4
2	PT	ADD	6680	40
2	PT	ADD	6715	4
2	PT	ADD	6720	25
2	PT	ADD	6820	48
2	PT	ADD	6830	69
2	PT	ADD	6950	126
2	PT	ADD	6960	56

YEAR 5 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
2	PT	ADD	6990	32
2	PT	ADD	7000	18
2	PT	ADD	7040	49
2	PT	ADD	7120	80
2	PT	ADD	7265	4
2	PT	ADD	7320	42
2	PT	ADD	S7325	3
2	PT	ADD	7360	32
2	PT	ADD	7410	12
2	PT	ADD	7425	3
2	PT	ADD	7470	29
2	PT	ADD	7480	27
2	PT	ADD	7490	210
2	PT	ADD	7550	524
2	PT	ADD	7620	49
2	PT	ADD	7640	14
2	PT	ADD	7680	25
2	PT	ADD	7710	25
2	PT	SUR	0016	1
2	PT	SUR	0032	11
2	PT	SUR	0068	1
2	PT	SUR	S0069	143
2	PT	SUR	0104	5
2	PT	SUR	0109	23
2	PT	SUR	0139	208
2	PT	SUR	0144	4
2	PT	SUR	0145	2
2	PT	SUR	0146	30
2	PT	SUR	0152	68
2	PT	SUR	0157	4
2	PT	SUR	0172	15
2	PT	SUR	0188	6
2	PT	SUR	0240	167
2	PT	SUR	0282	39
2	PT	SUR	0294	1
2	PT	SUR	S0353	360
2	PT	SUR	0355	1
2	PT	SUR	0357	121
2	PT	SUR	S0369	627
2	PT	SUR	0426	13
Sub Total Pine Tree ISD				9,996

GRAND TOTAL YEAR 5

11,103

RECHECKS 2019

Sixth Year of a Six Year Cycle

YEAR 6

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
3	K	ADD	1990	5
3	K	ADD	2640	4
3	K	ADD	2790	18
4	K	ADD	1015	2
4	K	ADD	1060	3
4	K	ADD	1140	21
4	K	ADD	1160	55
4	K	ADD	1210	2
4	K	ADD	1230	30
4	K	ADD	1264	2
4	K	ADD	1320	32
4	K	ADD	1470	50
4	K	ADD	1476	2
4	K	ADD	1480	38
4	K	ADD	1505	7
4	K	ADD	1535	79
4	K	ADD	1640	5
4	K	ADD	1735	4
4	K	ADD	1747	24
4	K	ADD	1830	51
4	K	ADD	1869	25
4	K	ADD	1935	61
4	K	ADD	1950	1
4	K	ADD	1951	2
4	K	ADD	1970	6
4	K	ADD	1975	26
4	K	ADD	1980	23
4	K	ADD	2070	11
4	K	ADD	2095	2
4	K	ADD	2127	1
4	K	ADD	2165	22
4	K	ADD	2230	21
4	K	ADD	2242	119
4	K	ADD	2245	109
4	K	ADD	2250	12
4	K	ADD	2265	33
4	K	ADD	2290	5
4	K	ADD	2295	5
4	K	ADD	2315	1
4	K	ADD	2370	28
4	K	ADD	2478	14
4	K	ADD	2482	9
4	K	ADD	2490	17
4	K	ADD	2513	1
4	K	ADD	2670	12
4	K	ADD	2785	76
4	K	ADD	2845	117
4	K	ADD	2900	96
4	K	ADD	3035	2
4	K	ADD	3220	29

YEAR 6 (Cont')

ZONE	ISD	SUR/ADD	X-REF #	# of Accts
4	K	ADD	3233	3
4	K	ADD	3240	14
4	K	ADD	3257	1
4	K	ADD	3410	95
4	K	ADD	3440	28
4	K	ADD	3462	2
4	K	ADD	3475	1
4	K	ADD	3530	47
4	K	ADD	3567	2
4	K	ADD	3675	5
4	K	ADD	3700	7
4	K	ADD	3705	21
4	K	ADD	3708	1
4	K	ADD	3710	6
4	K	ADD	3720	25
4	K	ADD	3745	5
4	K	ADD	3770	47
4	K	ADD	3785	7
4	K	ADD	3790	17
4	K	ADD	4025	2
4	K	ADD	4072	1
4	K	ADD	4150	46
4	K	ADD	4210	4
4	K	ADD	4300	1
4	K	ADD	4416	4
4	K	ADD	4500	51
4	K	ADD	4510	28
4	K	ADD	4520	11
4	K	ADD	4540	71
4	K	ADD	4563	2
4	K	ADD	4583	2
4	K	ADD	4640	37
4	K	ADD	4653	1
4	K	ADD	4760	36
4	K	ADD	4785	3
4	K	ADD	4790	46
4	K	ADD	4810	10
4	K	ADD	4822	1
4	K	ADD	5230	11
4	K	ADD	5307	16
4	K	ADD	5320	6
4	K	ADD	5370	150
4	K	ADD	5517	12
4	K	ADD	5530	12
4	K	ADD	5560	14
4	K	ADD	5649	2
4	K	ADD	5900	249
4	K	ADD	6060	22
4	K	ADD	6070	107
4	K	ADD	6110	4

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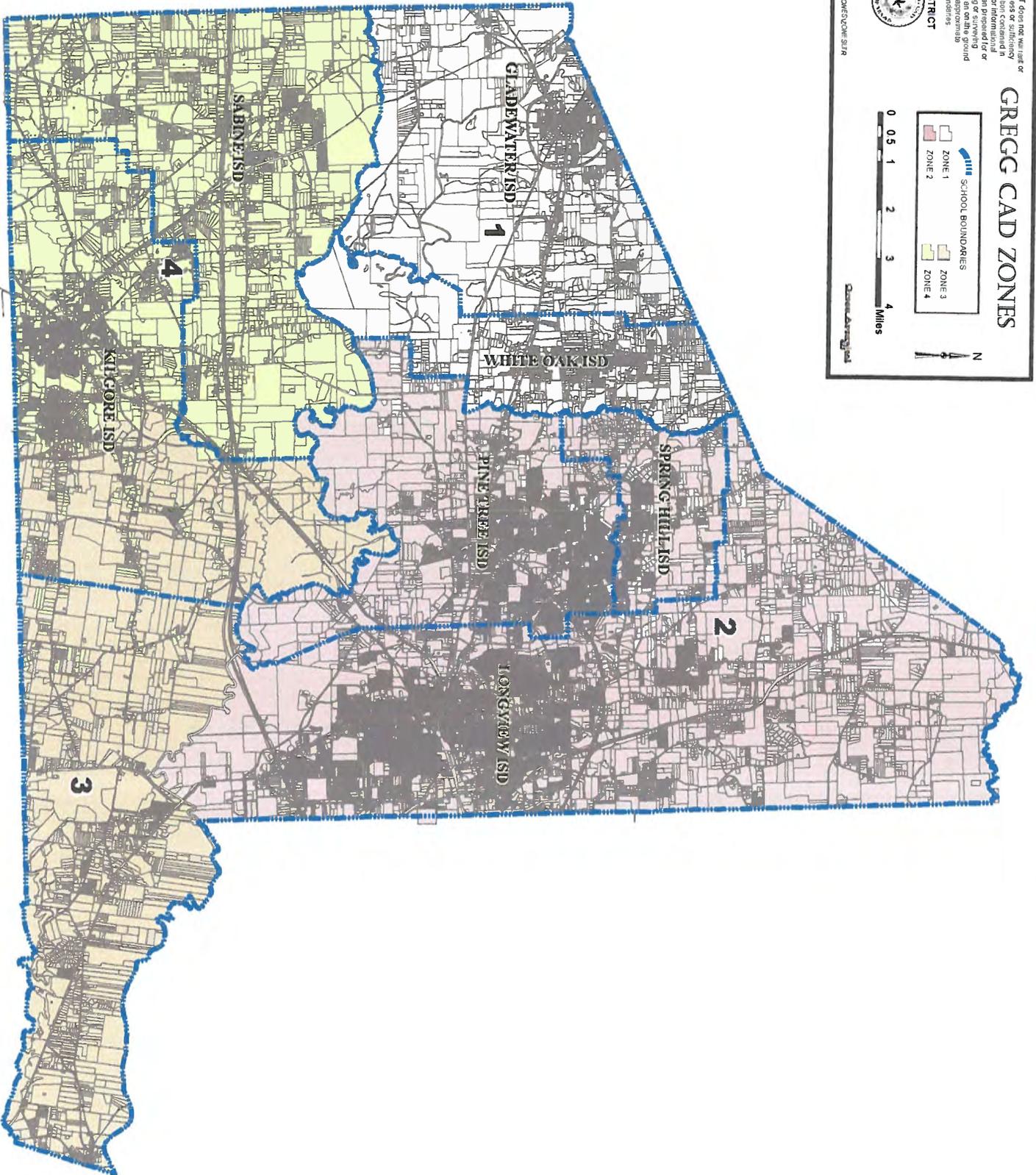


AS OF AUGUST 04, 2014
 VENDOR: PROJECT SURVEY, ZONE-COUNTY STAR

GREGG CAD ZONES



0 0.5 1 2 3 4 Miles



Rechecks
Commercial Property Department
Gregg Appraisal District

There are approximately 6,700 commercial/industrial properties in the jurisdiction of Gregg CAD. Through previous experience we have determined that the current number of two appraisers working in the commercial property department should be able to review each of these properties at least one time in a period of five years. Our initial goal was to complete this task every three years but we have found that to be impractical.

We are estimating that a minimum of 500 man-hours will be necessary each year to complete this amount of work. This would include printing cards, maps, and other necessary information before reviewing the property, the drive to and from the subject property, downloading the pictures, and making the necessary changes to the subject properties.

Each inspection will require a review of all M-S info, a visual inspection, possible physical inspection or re-measure on foot, and a picture of the subject properties. Time spent on each property could range from several minutes to over an hour depending on the nature and complexity of the property.

The current schedule is:

YEAR	ISD	PARCELS
2011-2012	Gladewater ISD	552
	Longview ISD (CLP)	54
	Sabine ISD	211
	Spring Hill ISD	115
	White Oak ISD	182
	TOTAL	1,114
2012-13	Pine Tree ISD	1,106
2013-14	Kilgore ISD	1,152
2014-15	Longview ISD (North)	1650
2015-16	Longview ISD (South)	1689

KEY EVENTS CALENDAR APPRAISAL DEPARTMENT

The following is a calendar of key events as related to the appraisal department activities for the 2014 appraisal year. The day to day activities of all departments in the district are contained in the "GCAD 2014 Work Calendar".

August

- Run post certification ratio reports
- Update annual work documentation
- Plan annual goals/objectives & special projects for appraisal activities
- Review property alterations per "Change Finder"
- Begin field work for annual recheck properties, various coded properties and utility reports
- Print & begin working January - July building permits & mechanic's liens

September

- September 1 inspections
- Field work for annual recheck properties, various coded properties, mechanics liens & building permits
- Second order annual recheck property cards
- Initial buyer/seller letters mailing post certification

October

- Begin sales verification field work
- Print & begin working August/September building permits & mechanic's liens
- Field work for annual recheck properties, various coded properties, mechanics liens & building permits

November

- Field work for annual recheck properties, various coded properties, mechanics liens & building permits
- Continue sales verification fieldwork

- Third order annual recheck property cards

December

- Field work for annual recheck properties, various coded properties & building permits
- Mid cycle ratio reports
- Continue sales verification fieldwork
- Begin miscellaneous January 1 property inspections, (incomplete property construction, shopping center occupancy, office building occupancy, mall, airports, etc.)
- Begin drive outs (residential-all non-city limit area roads in county, commercial & BPP-all main CBD's & business areas of county)
- Annual application mail outs: abatements, pollution control, recreational use, CHODO, homestead renewals, etc.
- Mobile home park owner's 1/1 occupancy questionnaire mail out

January

- Continue miscellaneous January 1 property inspections
- Complete drive outs & new construction inspections (photo all % complete)
- Fieldwork for new & developing subdivisions
- Mail commercial income/rental/expense surveys,
- Mail BPP letters to pipe yards, warehouses, trucking companies, craft malls, office buildings, airports, etc.
- "Need to Measure" letters (sent out prior to "estimating" unobtainable information on properties)
- Final building permit printing, November & December permits
- Continue field work for annual recheck properties, various coded properties, mechanics liens & building permits
- Mail out ag/timber reapply letters & wildlife mgmt. annual report forms
- Continue sales verification fieldwork
- Final annual recheck field card order
- Update sales and income databases
- Begin rendition period of Business Personal Property
- Begin rural land sales analysis
- Run mid-cycle proofing lists
- Re-evaluate goals/objectives activities

February

- Mail second requests on application mail outs
- Finalize rural land valuation schedules, vacant lots and builder inventory lots
- Final sales verification for current year value schedules
- Run residential ratio reports and begin schedule work
- Mobile home park field inspections
- Update mobile home cost & depreciation tables
- Begin update, refine & testing of commercial income models
- Update commercial cost & depreciation tables

March

- Complete fieldwork all appraisal departments (excluding ag/timber application work)
- Final test ratio & completion of residential cost & depreciation schedules
- Update Business Personal Property cost & depreciation schedules
- Begin personal property rendition processing
- Complete ag/timber productivity schedules
- Finalize expense & cap rates
- Implement and test all finalized schedules
- Update annual property evaluation reports
- Prepare Mass Appraisal report

April

- Continue ag/timber application fieldwork & processing
- Continue personal property rendition processing
- Run proofing lists
- Update appraisal manuals
- Staff informal & formal ARB orientation
- Mail residential property appraisal notices
- Rendition deadline
- Prepare estimates for entities
- Begin informal hearings with property owners
- Mail exemption & ag/timber denial letters

May

- Completion of ag/timber application fieldwork & processing
- Continue personal property rendition processing
- Continue informal hearings with property owners
- Submission of appraisal rolls to Appraisal Review Board
- Extension deadline for Business Personal Property Renditions
- Mail balance of appraisal notices
- Mail business personal property non-compliance notices

June

- Continue informal hearings with property owners
- Submit preliminary budget to Board of Directors and entities
- Continue personal property rendition processing
- Begin Appraisal Review Board Hearings

July

- Continue & complete Appraisal Review Board Hearings
- Appraisal Review Board approval of appraisal records
- Load P&A certified values
- Proof list work
- Submit and balance to state on certification information
- Certify values to the entities
- Begin planning work for upcoming appraisal cycle
- First order residential recheck field cards

2014 CALENDAR APPRAISAL TECHNICIANS

MONTH	DATE	DEPARTMENT	DESCRIPTION	COMPLETE
JULY	29	Appraisal Tech	Begin 2013 Data Entry	
AUG	1	Appraisal Tech	Late Ag/Timber letters to taxpayers and print-outs to entities	
AUG	2	Appraisal Tech	Enter Late Protests	
AUG	19	Appraisal Tech	Decide on ARB Hearing Date	
SEPT	3	Appraisal Tech	Agent Project deadline	
SEPT	11	Appraisal Tech	Laws/Rules Update Class	
SEPT	30	Records Tech	Print OA & DP Tax Deferral List for Proofing	
OCT	1	Appraisal Tech	USPAP CLASS	
OCT	31	Records Tech	Print OA & DP Tax Deferral List for Proofing	
NOV	15	Appraisal	Order Envelopes for PP renditions, MH Park Lists, Warehouses, Trucking, Pipeyard, Aircraft and Homestead Letters	
NOV	27	Records Tech	Print OA & DP Tax Deferral List for Proofing	
DEC	2	Appraisal Tech	Run agent expiration date list	
DEC	2	Appraisal Tech	Order MH Park listings	
DEC	6	Records Tech	Run Proof List with owners chgs with ag/timber & code reapply '12	
DEC	16	Appraisal Tech	Prepare MH park letters	
DEC	26	Appraisal Tech	Review "Reset" Procedures - Get all queries done before process is started	
DEC	26	Appraisal Tech	Prepare yearly required reapply letters for mailing	
DEC	31	Appraisal Tech	Mail yearly required applications	
DEC	31	Appraisal Tech	Mail abatement reapply letters	
DEC	31	Appraisal Tech	Mail ALL HOMESTEAD RENEWALS (DON'T FORGET BIRTHDAYS 65 THIS YEAR)	
DEC	31	Records Tech	Print OA & DP Tax Deferral List for Proofing	
JAN	3	Appraisal Tech	New Construction Letters and Rechecks - Religious/Charitable	
JAN	10	Appraisal Tech	Order Ag/timber reapply letters -MUST BE SENT TO AGENT	
JAN	10	Records Tech	Run print-out for exempt properties with ag/timber	
JAN	10	Records Tech	Request Proof List of accounts with reset exemptions	
JAN	14	Records Tech	1st Renewal Request deadline	
JAN	17	Records Tech	Request new owner HS Forms	
JAN	31	Records Tech	OA,DP & some HS renewal 2nd request	
JAN	31	Records Tech	Print OA & DP Tax Deferral List for Proofing	
JAN	31	Records Tech	Run and review proof lists	
JAN	31	Records Tech	Cut off making 2014 splits	
JAN	31	Records Tech	2nd Renewal Request Deadline	

MONTH	DATE	DEPARTMENT	DESCRIPTION	COMPLETE
JAN	31	Records Tech	Widow's letter mailout	
JAN	31	Records Tech	Mail HS forms to new owners	
FEB	7	Appraisal Tech	Mail 2nd request letters to mobile home parks	
FEB	14	Records Tech	1st Widow's letter deadline	
FEB	18	Records Tech	2nd Widow's letter mailout	
FEB	28	Records Tech	Print OA & DP Tax Deferral List for Proofing	
MAR	3	Records Tech	Remove No Response HS renewals	
MAR	4	Appraisal Tech	Prepare Public Service Ads	
MAR	4	Records Tech	2nd Widow's letter deadline	
MAR	10	Records Tech	Remove No Response Widow's letter	
MAR	18	Appraisal Tech	Send Public Service Ads to newspaper	
MAR	21	Appraisal Tech	Remove ag/timber for failure to reapply	
MAR		Appraisal Tech	All field work turnin in for data entry	
MAR	28	Appraisal Tech	Order Proof lists	
APR		Appraisal Tech	Data Entry Complete - Real	
MAR		Appraisal	Turn in XN Real Accounts and enter	
MAR	31	Records Tech	Print OA & DP Tax Deferral List for Proofing	
APR	1	ALL	LAST DAY TO NOTIFY THE TAXING UNITS OF THE FORM IN WHICH THE APPRAISAL ROLL WILL BE PROVIDED TO THEM	
APR	1	Appraisal	Send file to printer vendor for HS notices	
APR	11	Appraisal	Mail HS notices	
APR	15	Appraisal	Rendition Deadline	
APR	21	Appraisal	Run Recaps for estimates	
APR	21	Appraisal	ADD NOTICE PROCESS FREEZE	
APR	21	Appraisal Tech	Receive estimates from P&A and local recaps	
APR	21	Appraisal Tech	Prepare Protest Procedures for publication	
APR	23	Appraisal Tech	Prepare estimates	
APR	24	Appraisal Tech	Prepare estimates	
APR	25	Appraisal Tech	Prepare estimates	
APR	25	Appraisal Tech	CERTIFY ESTIMATES TO ENTITIES	
APR	25	Appraisal	Mail Real Notices and Mineral Notices	
APR	25	Appraisal Tech	Mail Ag/timber denial letters	
APR	25	Records Tech	Mail Exemption denial letters	
APR	25	Appraisal	Enter XN PP Accts 5:00 p.m.	
APR	30	Records Tech	Print OA & DP Tax Deferral List for Proofing	
MAY	7	Appraisal Tech	Publish Protest Procedures	
MAY		Appraisal	PP Notices to Printers	
MAY		Appraisal	Print XN notices in house	
MAY	15	Appraisal	Extension Deadline for Personal Property Renditions	
MAY		Appraisal	Mail PP Mineral P&A Industrial and remaining notices	

MONTH	DATE	DEPARTMENT	DESCRIPTION	COMPLETE
MAY	30	Records Tech	Print OA & DP Tax Deferral List for Proofing	
JUNE		Appraisal	LAST DAY TO PROTEST REAL NOTICES & MINERAL NOTICES	
JUNE	4	Appraisal Tech	LAST DAY TO Certify Estimates to Entities	
JUNE		Appraisal	LAST DAY TO PROTEST PP, P&A IND & REMAINING NOTICES	
JUNE	2/27	Appraisal	INFORMALS	
JUNE	25-26	Appraisal	ARB Hearings	
JUNE	2/27	Records Tech	Print OA & DP Tax Deferral List for Proofing	
JULY	2 - 3	Appraisal	ARB Hearings (Agent and P&A)	
JULY	8	Appraisal	ARB Hearings & Approve Roll (P&A reschedule day)	
JULY	11	Appraisal	P & A Recaps and Local Recaps RUN HB 366 BEFORE LOADING MINERALS MAKE SURE ALL REAL INDICATES THAT IT APPRAISED BY CAD	
JULY	23	Appraisal	Certify Values	
JULY	28	Records Tech	Print over-65 Tax Deferral list for proofing	
JULY	31	Records Tech	Print OA & DP Tax Deferral List for Proofing	
AUG	1	Appraisal	Late Ag/Timber letters to taxpayers and print-outs to entities	

GREGG APPRAISAL DISTRICT



**APPRAISAL GUIDELINES
2014**

Manuals

1. Residential Manual
2. Commercial/Industrial Manual
3. Rural Land Manual
4. Personal Property Manual

Gregg Appraisal District

Residential Property Manual

2014

Revised 8/1/14

Residential Manual Outline

Reports.....i.

I. Procedural Overview

1. Introduction
2. Property Description
 - 2.1 Discovery
 - 2.1.1 Building Permits, Fire Reports, Septic
 - 2.1.1.a Collection Frequency
 - 2.1.1.b Entities Furnishing Reports
 - 2.1.1.c Working of Reports
 - 2.1.2 Drive-Out
 - 2.1.3 Split Outs
 - 2.2 Data Collection
 - 2.2.1 Improvement Characteristics
 - 2.2.2 Factors that Influence Value
 - 2.2.3 Property Owners
 - 2.2.4 Multiple Listing Service
 - 2.2.5 Appraisers
 - 2.3 Market Analysis Reference – Separate Document
 - 2.4 Highest and Best Use
 - 2.4.1 Flood Maps
 - 2.4.2 Zoning
3. Approaches to Value
 - 3.1 Cost
 - 3.1.1 Land Valuation
 - 3.1.1.a Base Lot Method
 - 3.1.1.b Front Foot Method
 - 3.1.1.c Square Foot Method
 - 3.1.2 Improvement Valuation
 - 3.1.2.a Cost Guides

3.1.2.b Local Building Costs

- 3.2 Sales Comparison
 - 3.2.1 Sales Analysis
 - 3.2.2 Neighborhood Trends
- 3.3 Income
 - 3.3.1 Gross Rent Multipliers
- 4. Statistical Review
 - 4.1 Ratio Reports
 - 4.1.1 Overall Ratio
 - 4.1.2 Ratio by Stratum
 - 4.1.3 Ratio by School
 - 4.1.4 Ratio by Class
 - 4.1.5 Ratio by Age
 - 4.2 Data Base Reports
 - 4.3 Stratification
- 5. Model Testing, Quality Control, and Correlation
 - 5.1 Specification
 - 5.2 Calibration
 - 5.3 Final Value Implementation
 - 5.3.1 Schedule Changes
 - 5.3.2 Neighborhood Changes
 - 5.3.3 Individual Property Changes
 - 5.4 Quality Control and Assurance

II. Field Appraisal Guide

- 1. Improvement Valuation
 - Basic Field Inspection Requirements
 - Sample “New Improvement” Field Card
 - Segment Code Listing with Descriptions
 - Segment Pricing
 - Feature Pricing and Coding
 - Function Codes

- Pad Site Costing
 - Partial Completion Form
 - X-Ref ID Numbering
 - Classification of Residential Properties
 - Duplexes – Expense and Cap Rates
 - Mobile Home Valuation and Classification
 - TEA Coding – Mobile Homes
2. Land Valuation (ALSO See Rural Land Ag/Timber Manual)
- Base-Lot Method and Inventory Lot Valuation
 - Rural Land Classification
 - Land Type Codes
3. Miscellaneous
- TEA Codes
 - Economic Areas
 - Jurisdiction Codes
 - Possible Jurisdiction Combinations
 - Jurisdiction Contacts – Assessors/Collectors
 - Exemption Guide

III. Current Market Trends

1. 2013 Market Trends
2. 2014 Residential Value Schedules & Ratio Data
3. Residential Depreciation Schedules
4. Neighborhood (market area) Adjustments
5. New Construction/Sub-Divisions
6. Miscellaneous Market Information

Reports

1. Ratio Reports
 - a. Overall Ratio Report
 - b. Ratio Report by school District
 - c. Ratio Report by Value Stratum
 - d. Ratio Report by Improvement Class
 - e. Ratio Report by Improvement Age
 - f. Ratio Report by Vacant Land
2. Inventory Lot Matrix
3. Inverse Ratio Trendlines
4. Market Trend Analysis
5. New construction Comparison
6. Resale analysis
7. Sales Book
8. Building Permit Collection
9. Inventory Lot Pricing

Procedural Overview
Residential Department

Introduction

The purpose of this manual is to guide the appraiser through the process of appraising residential property in the Gregg Appraisal District. This manual will contain all the most commonly accepted mass appraisal concepts and will comply with USPAP and State Guidelines. The process will be discussed from Property Data Collection to Statistical Review.

Also contained within this manual are two additional sections. The first contains current residential property market trends. The second section is Gregg Appraisal Districts in-house field appraisal guide, which is used by our residential field appraisal staff in the process of their property inspections.

Property Description

Uniform and accurate valuation of property requires correct, complete, and up-to-date property data. The Gregg Appraisal District continually strives to establish effective procedures for collecting and maintaining property data.

2.1 Discovery – The process of adding property/value to the appraisal roll. The following are various tools of discovery.

2.1.1 Building permits, fire reports, septic tank permits, utility connections, and mechanics liens.

2.1.1.a Collection Frequency: Permits and reports are collected in the months of August (Dec through July permits) and December (August through December permits)

2.1.1.b Entities that furnish permits and reports: Gregg County (septic tank), All Cities (building permits & fire reports), Cherokee Water Company (building permits) & Utility companies (new connections).

2.1.1.c When received, these reports and permits are given to a technician for data entry. After data entry is complete a field card and permit are printed and distributed to the appraisal department for field inspection.

2.1.2 Drive-Out – Each year around January 1st, developing subdivisions and all rural areas are driven out thoroughly. Appraisers are assigned areas to check for new improvements, partially completed improvements, burned or damaged improvements, changes in land use, or any other condition, which could possibly affect market value as of January 1st.

2.1.3 Split-outs – When a deed is filed dividing a tract of land, the property is reviewed in the field for land class, pricing, and new or existing improvements.

2.2 Data Collection – Information collected for the specific purpose of valuing property.

2.2.1 Improvement Characteristics – Characteristics that are recorded on the field card for the purpose of valuing and describing improvements. Typical characteristics: Improvement type, class, year built, number of baths, exterior wall construction, foundation type, AC/heat, fireplace, road type, roof materials and roof type.

- 2.2.2 Factors that Influence Value – Items that are noted in the data collection phase and influence value are location, age, condition, topographic characteristics, economic conditions, functional problems, and neighborhood adjustments.
- 2.2.3 Property Owner – The owner of a property contributes to data collection by applications received for exemptions, AG applications, renditions and communications during the notice & protest period.
- 2.2.4 Multiple Listing Service – A service provided by the area Board of Realtors that contains all sales and listings that come through their office. We are connected by modem to their office so that we can enter this information to applicable properties. Not only is sales and asking information analyzed, but property specific information, such as number of bathrooms, square footage, etc is checked against our existing data.
- 2.2.5 Appraisers – Information is shared with local appraisers & neighboring appraisal districts as to market trends as well as specific property information.
- 2.3 Market Analysis Reference – This document contains demographics, current economic conditions and other information pertinent to Gregg County.
- 2.4 Highest and Best Use – The legal, physical use that will generate the greatest net return to the property.
 - 2.4.1 Flood Maps – Flood maps are kept in the mapping room and should be used in any questionable areas.
 - 2.4.2 The City of Longview provides zoning maps. When a zoning change has been made by the City council, the field cards are generated for the appraisal staff to review for any necessary changes.

Approaches to Value

All three approaches to value-the cost approach, the sales comparison approach, and the income approach-are modeled for use in mass appraisal of property. The relationship between value and variables representing factors of supply and demand create these models.

- 3.1 Cost – The combination of land value and the depreciated value of the building and improvements. Gregg Appraisal District has developed improvement schedules with the use of Marshall & Swift Valuation Services. The schedules are built using the specifications of each class and by using cost and local modifiers. These are tested against local cost information as well.
 - 3.1.1 Land Valuation – The process of valuing the land at its highest and best use. The land valuation is completed first, so that the most accurate and uniform improvement schedules can be developed. Steps in land valuation consist of vacant land ratios, land to property ratios and abstraction. The following are ways residential land is valued by our District.
 - 3.1.1.a Base Lot Method – Flat valuing the lots based on location and market value. For example, interior lots may be valued differently than corner lots and cul-de-sac lots. All new subdivisions are valued using the Base Lot method. *See Base lot report.*
 - 3.1.1.b Front Foot Method – Valuing land by using the average of front and back dimensions of a lot. The most commonly used approach in the district. A depth factor is used when the depth of a particular lot is not typical.
 - 3.1.1.c Square Foot Method – Valuing land by using the total square footage of the lot. This method is the least used in residential properties.
 - 3.1.1.d Acreage – Valuing land per acre based on sales of comparable properties, general used in rural areas and on larger sized tracts.
 - 3.1.2 Improvement Valuation – The valuation of the improvement consisting of pricing by the square foot and adjusting for loss or gain of value through depreciation by age, physical, functional and/or economic conditions.
 - 3.1.2.a Cost Guides – The Marshall & Swift Residential Cost Handbook is the primary source of cost information used in residential appraisal.

3.1.2.b Local Building Cost – Review of local building costs with area builders and homebuilder associations and comparison to Marshall & Swift.

3.2 Sales Comparison – The comparison of similar property's sales to arrive at a value estimate. Market sales are collected through various means that have already been mentioned in the data collection section. Current value schedules are tested against this information to determine market changes from the previous year. The newly developed schedule is tested against current, arms length market sales to determine if any additional modifiers are required. The sales comparison approach also indicates any necessary land value adjustments.

3.2.1 Sales Analysis – Sales are reviewed for validity. All current sales properties are field checked for any possible changes in physical characteristics, determination of sale validity, and possible market trend analysis. Sales letters are sent to both the buyer and seller of all properties, (residential, commercial & vacant land). These letters request information concerning the sale amount, financing and terms of sale, and other useful information. Sales information is also gathered through the local Multiple Listing Service (MLS), as well as from individual property owners. All sales information is entered on the appropriate property and property cards are printed for field review by the appraisal staff.

3.2.2 Neighborhood Trends – The GCAD has all properties within the district coded by neighborhood. Sales information is generated and field checked by neighborhood. This allows market trends to be analyzed for each individual neighborhood. Neighborhood sales are run by ratio studies and an annual in-house sales book.

3.3 Income Approach – The capitalization of net income to produce an indication of market value. This is the least used approach in residential property valuation. This approach is used to analyze value of duplexes and many commercial income producing properties.

3.3.1 Gross Rent Multipliers – Gross rent multipliers are developed by using rental income and sales information. A survey of monthly rents of duplexes is completed in January of each year. Sales reports are generated and the income and sales information are analyzed to determine the multiplier. This multiplier is used as support documentation during the notice period.

Statistical Review

Review or analysis of property value is one of the most highly effective tools in maintaining equity and uniformity. It not only indicates groups, neighborhoods, or strata of properties, which require physical review during each appraisal cycle, it also indicates market trends that the appraiser must be aware of.

4. Statistical Review – the Gregg Appraisal District does this review three times a year, January, March, and September. A statistical review allows testing of our appraisals to ensure market value and uniformity. The review contains ratio reports, time adjustment reports, and stratification reports.
 - 4.1 Ratio Reports – Ratio reports are analyzed in different ways to allow the appraiser to calibrate the residential model. Ratio Reports illustrate market value, uniformity, and dispersion from market value.
 - 4.1.1 Overall Ratio – This is a ratio report that contains all the school districts and is not stratified in any other way. This gives an overall view of the appraisal district. *See Ratio Report Overall*
 - 4.1.2 Ratio by Stratum – This report analyzes the district by value stratum. These are the same stratum used by the State in their annual review. These allow the review of any stratum that may be under or over appraised. *See Ratio Report by Stratum*
 - 4.1.3 Ratio by School – This report analyzes the district's values by school district. This report allows us to review each individual school district. *See Ratio Report by School District*
 - 4.1.4 Ratio by Class – This report analyzes the district's values by class. This allows analysis of each individual class of property. *See Ratio Report by Improvement class*
 - 4.1.5 Ratio by Age – This report analyzes the district's values by age of improvement within improvement class. This is an analysis of the District's current depreciation schedules. *See Ratio Report by Age*
 - 4.2 Database Reports – The above reports are generated from our system with the Software Group. Time adjustment reports and similar sales analysis are two other reports that are generated.
 - 4.3 Stratification – The above referenced stratification reports are used by the Gregg Appraisal District in its property value analysis throughout each appraisal year.

Model Testing, Quality Control, and Correlation

Model Testing, Quality Control, and Correlation – These are the final steps in the residential appraisal process. Model testing is done to determine the final changes for residential properties. Quality control reviews all properties after the final values have been determined. Correlation is the process of comparing all three value methods as a test of market value. All of these processes are completed before the final values are implemented.

- 5.1 Specifications – The typical components of each individual class are the “specifications” of its model. The specifications are reviewed each year from Marshall and Swift information and from local builders. As newly constructed homes are inspected, the differences are noted so that a review of model specifications can be done.
- 5.2 Calibration – This process involves reviewing and measuring all variables that affect the market value. After all variables are analyzed, the model is calibrated.
- 5.3 Final Value Implementation – The process of applying all final changes to the model to achieve market value. This process is done after final approval from supervision. Final value implementation consists of the following three components.
 - 5.3.1 Schedule Changes – Implementing all approved changes to the improvement schedule. The Data Processing department accomplishes this by a mass change. A copy of the improvement schedule is contained in the residential handbook for the current year.
 - 5.3.2 Neighborhood Changes – These changes are applied to specific neighborhoods after a mass schedule has been implemented. The neighborhood may have a plus, minus, or no adjustment. This adjustment is applied to the entire neighborhood. A copy of all neighborhood adjustments is available in the residential handbook for the current year.
 - 5.3.3 Individual Property Changes – Many properties require value adjustment other than typical market changes, most often due to physical condition. A field card is printed and the changes, per visual inspection, are applied to the property with appropriate notation.
- 5.4 Quality Control & Assurance Measures - The accuracy of values produced by Gregg Appraisal District depends on the quality of the data from which they are generated. Therefore, all data collected is tested in a systematic manner throughout the entire appraisal process. (*See GCAD Work Calendar*)

There are two critical components to a successful quality control program, *internal* and *external* review.

Internal review consists of staff management procedures in place to monitor the quality of staff performance and productivity. This begins with a precise understanding by staff as to what is expected of them. Staff should understand the importance of accurate data and are instructed to review each property record for completeness and accuracy as it is processed.

GCAD maintains manuals and assorted documents for use in data collection which are updated annually. This insures that the data collected is accurate and consistent among the appraisers, this also allows for efficiency of work product. The initial field card for all new property is formatted into a form that requires the collection of essential data. Likewise, the field card used for existing properties is formatted consistently so that the field appraiser can readily identify any changes required and to assist in uniform data entry.

Upon completion, property cards are turned in to data entry technicians who are trained to spot questionable or incomplete information. GCAD computer software will also alert the data entry tech to specific problems within the individual account. The software also allows GCAD to set additional "alarms" as needed. Any data problems found are given back to appraisal staff/Senior Residential Appraiser for review and correction. After completion, all property cards are then turned in to the Director of Technicians, who proofs all work. After data entry and proofing by Director of Technicians, the completed property card is given back to appraisal staff for final review.

Management review is conducted throughout the entire appraisal process, reviewing work for conformity to appraisal standards. Field appraisal staff-in-training work with other trained appraisers so that their work is done under supervision. The senior residential appraiser also reviews all work done by in-training appraisers and more difficult or complex properties.

Management, (Senior Residential Appraiser), also conducts spot reviews of work done by all field appraisal staff. Any questionable information is reviewed by means of a follow-up field inspection, pictometry check or any other means required to confirm the accuracy of information. The Senior Residential Appraiser uses reports generated from the GCAD database to further check the accuracy and productivity of field work and various appraisal projects.

External review consists of testing and proofing the accuracy of information contained in the GCAD data base. Many of the testing reports are run multiple times during the appraisal year and others are run at specified times to meet particular goals as required by the tax code. GCAD PACS software allows for a wide variety of user generated reports as well as those written by the vendor. The following are the listings more frequently used by GCAD:

Acreage Changes Report
Acreage Corrections Report
Acreage Split Report
Ag/Timber Ownership Changes Listing
Ag/Timber Reports
Aircraft Listings
Airport Listings
BPP Link Sold Listing
BPP Penalty Listings
Building Permits
Change Log Reports
Crafters Listings
Created Property Report
Deleted Property Report
Exception Reports
 Assessed Value
 Improvement Value
 Land Value
 Mobile Home Value
 Personal Value
Gain/Loss Report
Homestead Cap Verification
Homestead Cap Proofing
January 1 Inspection Listings
Jurisdiction Check
Legal Acre Verification
Limitation on Absence from Homestead
Merge Property Report
Mismatched Personal Property Entity Report
Mobile Home Park Account Listing
Mobile Home Park Managers Listing
Neighborhood Reports
Newly Created/Inactivated Report
Next Inspection
O/A Situs Versus Mailing Address Listing
Obituary Reports
Office Building Listings
OV65 Qualifier's for each Month
Owners with Multiple HS/OV65 Exemption
Partial Completes
P-Codes
Pipe Yard Listings

Properties with Exemption & HB366 Exemption
Properties with Exemption & no Homesite value
Properties with No Entities
Property Group Code Report
Property Value Comparison Report
Ratio Reports
Recalculation Error Report
Recheck Listings
Sales Listings
September 1 Inventory Listing
Shopping Center Listings
SIC Code Listings
Special Inventory Listings
Split/Merge Report
Tax Deferral Report
TIF Property Report
Total Acres for Pricing
Trucking Company Leased Driver Listings
Various Exemption Listings
Various Special Use Listings
Vehicle Listing
Warehouse Listings
Wildlife Management Listings
Zero Values Listing

All appraisal staff, as well as management has access to, and use of several reporting tools within our data base system. Obviously, there are many other user generated reports run throughout the annual process that are not listed here. For security reasons, GCAD software also allows "user rights" to the access of particular reports which must be determined by management.

GREGG APPRAISAL DISTRICT

**RESIDENTIAL FIELD APPRAISAL
GUIDE**

Residential Field Appraisal Guide

Outline

1. Improvement Valuation
 - Basic Field Inspection Requirements
 - Sample “New Improvement” Field Card
 - Segment Code Listing with Descriptions
 - Segment Pricing
 - Feature Pricing and Coding
 - Function Codes
 - Pad Site Costing
 - Partial Completion Form
 - X-Ref ID Numbering
 - Classification of Residential Properties
 - Residential Cost Schedule by Class
 - Duplexes – Expense and Cap Rates
 - Mobile Home Valuation and Classification
 - Mobile Home Cost Schedule by Class
 - TEA Coding – Mobile Homes

2. Land Valuation (Also See Rural Land /AG –Timber & Wildlife Manual)
 - Base-Lot Method and Inventory Lot Valuation
 - Rural Land Classification
 - Land Type Codes

3. Miscellaneous
 - TEA Codes
 - Economic Areas
 - Jurisdiction Codes
 - Jurisdiction Combinations
 - Jurisdiction Contacts-Assessors/Collectors
 - Exemption Guide

GCAD BASIC FIELD INSPECTION REQUIREMENTS

Prior to Field Work

Assigned appraiser pulls cards from field work bin.

Review the work needed.

See notes in inquiries, scanned documents etc to gather all info needed in the field.

If needed, call & make time appointments with property owners/managers. Interior inspections require two appraisers for the inspection.

Print maps as needed.

Plot out the most efficient route for your day's work.

While at the Property

Ascertain if the owner is home. Identify yourself and let the owner know the reason for your visit. (If no one is home leave a card with a note on the front door to let them know you were at their property.)

Verify: Mailing address, square footage, improvement segments, lot size, exemptions they may qualify for, total acreage pricing, etc. ----- ask questions concerning the property related to any issue you note that may impact their value.

Provide the owner with basic information as to the tax cycle. (ie: 1/1 appraisal date, appraisal notice, exemptions, tax bills, etc.)

Verify any recent sale on the property.

Measure any new improvements.

Verify all information on the field card.

- Check the property classing. This should be uniform with like neighboring properties if you are working in a homogeneous neighborhood.
- Does the age/depreciation appear to be correct?
- If additional depreciation has been applied to the property, is it still applicable? Is the reason noted on the field card?

- Is the noted condition correct?
- Is the TEA coding correct? The land and improvements must correspond.
- Every improvement must be accounted for on the field card by its own segment and value.
- Improvements with no value must also be accounted for in the notes on the card.
- Check the land value. Are there any issues that will affect the value? If the property is rural, see the pad site value chart.
- Is the land classed & priced similar to like neighboring properties?
- If the property requires additional depreciation due to physical, functional or economic problems **the reason for any adjustment in value must be documented on the card and entered in the notes.**

Note any changes to the property on the field card. You must show your work on the improvement section AND on the diagram. All work is done in red ink, except 2nd floor sketch (use blue or black here).

If the property is a homestead property you must note if new improvements impact the homestead cap.

If the property is a split-out be carefull...correct ownership/tract must be determined.

If you cannot gain sufficient access to the full property, (fenced in back yard or second floor, etc), code the property for a "Need to Measure" letter. If the owner does not respond to the letter, a second request will be sent. Eventually you may need to estimate the unknown aspect of the property to be able to complete your work. **You must fully document any work that is estimated.**

Take an updated picture of the property. On a new house the picture is downloaded on the land segment until the house diagram is entered-make sure you note on the card for data entry to move the picture to the improvement, otherwise the picture will not print out on the card!

Take any pictures needed to document problems with the property.

If the property is under construction as of January 1st, complete all field work possible, photograph the property and attach a "Percent Complete" form. Also, this account must be coded for a field check in the next year.

Make sure you make good inspection notes.

Initial and date your work.

Back at the Office

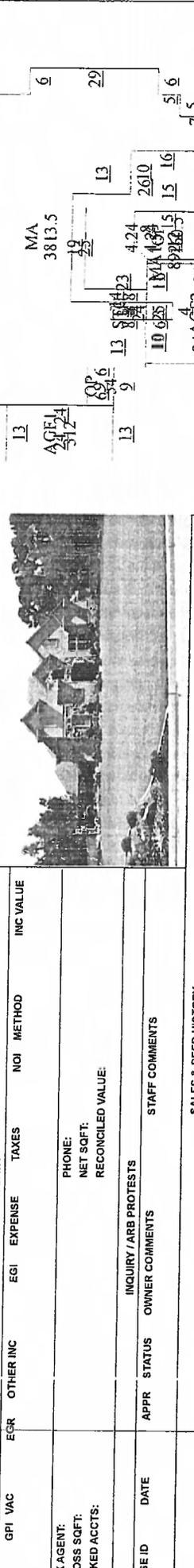
Upon completion, property cards are turned in to data entry technicians who are trained to spot questionable or incomplete information. Any problems found are given back to appraisal staff/Senior Residential Appraiser for review and correction. After completion, all property cards are then turned in to the Director of Technicians, who proofs all work. After data entry and proofing by Director of Technicians, the completed property card is given back to appraisal staff for final review.

After final review, the work and all appropriate attachments is scanned then shredded.

IMPROVEMENT VALUATION

TOP ID: 200677 **TY (I) AND LEGAL DESCRIPTION:** GBL DBA: 118 BELLA TERRA EST
APR VAL METHOD: Cost
OWNER ID / %: 371729 100.00%
NOAH BRANDO C & TAMMY B
118 BELLA TERRA DR
LONGVIEW, TX 75605
EFFECTIVE ACRES: 0.8400
APPR VAL METHOD: Cost
REMARKS / SKETCH COMMANDS:
 NO CHG INQ 2014-811 4/30/14 CV--ADD POOL--POOL HSE--STG &
 LOFT '14 1/27/14 MAC/ITN--ADD NEW HOUSE--REPRCD LAND '14
 MA MU9,ML31,D49,R9,D13,R11,U8,R8,D8,R11,R3XU3,R8,D15,R13
 D2,R9,U7,R5,U5,R6,U29,L6,U19,L7,U3,L15,D10,L21,U10,L14
 U13,L15
 MA1 MD77,ML21,U24,R10,D6,R4,U23,R25,D13,R10,D16,L13,U26

ENTITIES: CAD 100% IMPROVEMENT 19L 559,920
 GGG 100% LAND MKT 77,000
 SLV 100% MARKET 275,180
 PRO LOSS 0
 APPRAISED 275,180
 HS CAP LOSS 0
 ASSESSED 275,180
EXEMPTIONS: HS
VALUE METHOD: C 2013 V 77,000
 C 2014 VALUES 559,920



GENERAL:
 LAST APPR YR: 2014
 CAP BASIS YR: 2014
 LAST INSP DATE: 01/27/2014
 NEXT INSP DATE:
GROUP CODES: MHS, O1PEN
EXT REASON:
BUILDING PERMITS:
 SUBJ ST EST VALUE APPR BUILDER COMMENT
INCOME APPROACH DATA:
 EGI EXPENSE TAXES NOI METHOD INC VALUE
PHONE:
 NET SQFT:
 RECONCILED VALUE:
INQUIRY / ARB PROTESTS:
 APPR STATUS OWNER COMMENTS STAFF COMMENTS
SALES & DEED HISTORY:
 SALE PRICE RATIO FIN CD FIN TERM L ASQFT SP / SQFT 1ST IMPRV 2ND IMPRV GRANTOR CONSID DEED DEED INFO
 75,000 LO V 0 YR 0 0.00 TYVAUGHN BUILD PARTNERS OF BE WD 201309669 WD 201216224

TYPE DESCRIPTION	SALE PRICE	RATIO	FIN CD	FIN TERM	L ASQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
A MA MAIN AREA	3,813.5											
B MA1 1/2 FLOOR	892.0											
C AGF 2 CAR ATT GAR	647.0											
D AGF ATTACHED GARAGE I1	312.0											
E OP OPEN PORCH	160.5											
F OP OPEN PORCH	54.0											
G OP OPEN PORCH	417.0											
H STG STORAGE	24.0											
I PH POOL HOUSE	240.0											
J STG STORAGE	120.0											
K LOF LOFT	120.0											
L POO SWIMMING POOL	600.0											
RESIDENT	7,400.0											
STCD: A1												
Living Area: 4,706												
559,920												

IMPROVEMENT SEG TYPE CODE LIST - DESCRIPTION

ADDN	-	Addition
ADDN FRM	-	Frame Addition
AGF1	-	One Car Attached Garage Finished
AGF2	-	Two Car Attached Garage Finished
AGU1	-	One Car Attached Garage Unfinished
AGU2	-	Two Car Attached Garage Unfinished
ASP	-	Asphalt Paving
ATTIC	-	Attic
BALC	-	Balcony
BARN	-	Barn
BASE	-	Basement
BH	-	Boathouse
BLDG	-	Building
BLDG FRM	-	Frame Building
BLDG MAS	-	Masonry Building
BLDG MTL	-	Metal Building
BRZWY	-	Breezeway
CA	-	Common Amenities
CONC	-	Concrete
CP	-	Carport
DGF1	-	One Car Detached Garage Finished
DGF2	-	Two Car Detached Garage Finished
DGU1	-	One Car Detached Garage Unfinished
DGU2	-	Two Car Detached Garage Unfinished
EP	-	Enclosed Porch
GAPT	-	Garage Apartment
GAZEBO	-	Gazebo
GP	-	Glass Porch
GRNHSE	-	Greenhouse
HSE	-	House (Flat Valued)
LOFT	-	Loft
MA	-	Main Area
MA1.5	-	One and a Half Floors
MA2	-	Second Floor
MA3	-	Third Floor
MA4	-	Fourth Floor
MASP	-	Split Level
MH	-	Mobile Home
OB	-	Out Building
OB FRM	-	Frame Out Building
OB MAS	-	Masonry Out Building
OB MTL	-	Metal Out Building
OP	-	Open Porch
PC	-	Covered Patio

As of 7/28/14

PH	-	Pool House
PIER	-	Pier
PO	-	Patio
POOL	-	Swimming Pool
RES	-	Residence
SHED	-	Shed
SHOP	-	Shop
SP	-	Screen Porch
SPA	-	Spa
SR	-	Sun Room
STG	-	Storage
STG FRM	-	Frame Storage
STG MAS	-	Masonry Storage
STG MTL	-	Metal Storage
TC	-	Tennis Court
WD	-	Wood Deck

BUILDING ATTRIBUTES - SPECIFICATIONS

FOUNDATION

CW	-	Concrete Walls
Notes	-	See Notes
PB	-	Pier, Block, or Post
SL	-	Slab

EXTERIOR WALL

AS	-	Asbestos Siding
BV	-	Brick Veneer
CB	-	Tile or Concrete Block
CS	-	Composition Shingle
ML	-	Metal
NOTES	-	See Notes
SC	-	Stucco
SD	-	Siding
WS	-	Wood Siding
SV	-	Stone Veneer

FLOOR TYPE

CP	-	Carpet
LN	-	Linoleum

As of 7/28/14

NOTES - See Notes
TR - Terrazzo
TL - Tile
WD - Wood

HEATING

CACH - Central Air/Central Heat
CH - Central Heat Only
NONE - No Heating System
NOTES - See Notes
SPACE - Space Heat
WH - Wall Heater

INTERIOR FINISH

NONE - None
NOTES - See Notes
PN - Paneling
SR - Sheetrock
WP - Wall Paper

ROOFING

AS - Asphalt Shingle
ML - Metal
NOTES - See Notes
SK - Shake
TG - Tar and Gravel
TL - Tile
WS - Wood Shingle

ROOF STYLE

FL - Flat
GB - Gable
GL - Gambrel
HI - Hip
MS - Mansard
NOTES - See Notes
SR - Shed

FIREPLACES

FP1 - Single Metal
FP2 - Single Masonry
FP3 - Double Metal
FP4 - Double Masonry
FP5 - Single Metal Second Story

As of 7/28/14

FP6 - Single Masonry Second Story
FP7 - Double Metal Second Story
FP8 - Double Masonry Second Story

ROADS

RD1 - Paved
RD2 - Gravel
RD3 - Dirt
RD4 - Curb and Gutter
RD5 - Sidewalk
RD6 - Oil
RD7 - See Notes

BATHS

NONE - No Bath
1 - 1 Bath
1.5 - 1 1/2 Bath
2 - 2 Baths
2.5 - 2 1/2 Baths
3 - 3 Baths
3.5 - 3 1/2 Baths
4 - 4 Baths

ADDITIONAL FEATURE PRICING

POOLS

All pools with houses classed **4+ or less** should be priced:
\$ 30.00/sq. ft. at **50%** good

All pools with houses classed **5-, 5, 5+** should be priced:
\$ 30.00/sq. ft. at **60%** good

All pools with houses classed **6-, 6, 6+**, should be priced:
\$ 30.00/sq. ft. at **70%** good

Add 10% good for heated pools

Above ground pools, portable hot tubs, and jacuzzi's are not to be appraised.

Oval shaped pools should be squared off and priced accordingly.

STORAGE BUILDINGS

Storage buildings are special priced and depreciated using % good. Some judgment is required here by the appraiser depending on the quality of materials used in the structure.

TENNIS COURTS

Special priced at \$ 2.50/sq. ft.

\$ 3.30/sq. ft. with windscreen and lighting

IMPROVEMENT SEGMENT TYPE - PRICING

ADDN	Addition	R	90%	Add FD as needed (+ or -)
AGF1	One Car Attached Garage - Finished	R	45%	
AGF2	Two Car Attached Garage - Finished	R	35%	
AGU1	One Car Attached Garage - Unfinished	R	35%	
AGU2	Two Car Attached Garage - Unfinished	R	30%	
ASP	Asphalt Paving	R	\$1.50/SF	
BALC	Balcony	R	20%	
BARN	Barn	SP	\$12-\$15/SF	Add % good as needed (+ or -)
	Barn - Pole Barn	SP	\$8-\$10/SF	
BASE	Basement	R	40%	
BH	Boathouse	F		
BRZWY	(same as glass porch)	R	50%	
CA	Common amenities			
CNPY	Canopy	R	20%	
CONC	Concrete	R	\$3/SF	
CP	Carport	R	20%	If NOT under roof line, FV up to \$2,000
DGF1	One Car Detached Garage - Finished	R	50%	Add FD as needed
DGF2	Two Car Detached Garage - Finished	R	40%	Add FD as needed
DGU1	One Car Detached Garage - Unfinished	R	40%	Add FD as needed
DGU2	Two Car Detached Garage - Unfinished	R	35%	Add FD as needed
GAPT	Garage Apartment	R	55%	Add FD as needed (+ or -)
GP	Glass Porch	R	50%	
HSE	House (Flat Valued)	F		
LOFT	Loft	R	50%	
MA1.5	One and a Half Floors	R	84%	
MA2	Second Floor	R	90%	
MA3	Third Floor	R	90%	
MA4	Fourth Floor	R	90%	
MASP	Split Level	R	94%	
MH	Mobile Home	M	SCH	
OP	Open Porch	R	30%	
PC	covered patio	R	15%	
PH	Pool House	R	55%	
PIER	Pier	F		
PO	Patio (No cover)	R	7%	
POOL	Swimming Pool	SP	\$30/SF	50% - 70% Good determined by class
SHOP	Shop	SP	\$15-\$30/SF	Add % Good as needed
SP	Screen Porch	R	35%	
SR	Sun Room - convert to "Glass Porch"	R	50%	
STG	Storage	R	40%	
STF FRM	Frame Storage	SP		If under \$2,000 FV
STG MTL	Metal Storage	SP		If under \$2,000 FV
TC	Tennis Court	SP	\$4/SF	Add \$1 for fencing & \$1 for lighting
WD	Wood Deck	R	\$5.50/SF	Add FD as needed (+ or -)

FUNCTIONAL CODES

BUR	Burned House
COM	Commercial Influence
CRK	Cracked Slab
DES	Design
ECG	Enclosed Garage
OBT	Overbuilt for Area
PC	Partial Completion
SAL	Sale
UTILITY	Utility
APP	Must have notes

PAD SITE COSTS

This is a general guideline to rural pad site costs.

The value of a pad site is added for each additional improvement, (house or mobile home), according to the schedule with up to 3 separate pad sites to any rural tract of land.

With information from the owner as to the age/condition, the appraiser will use his judgment for making adjustments to the pad site cost. The condition of the septic system may not always be based on the age of the structure.

Over 10 Mobile Homes on a tract will be set up as a Mobile Home Park with hook-ups added as improvements.

Pad sites will be set up as a separate segment from the land.

PAD SITE COST INFORMATION

PAD SITE COSTS

PROPERTY TYPES	SITE COSTS
Mobile Homes	\$ 3,000
F1, F2, M1, M2	\$ 3,000
F3, F4, M3, M4, Metal	\$ 3,250
F5, F6, F7, M5, M6, M7	\$ 3,700

COST ANALYSIS

	Mobile Homes	Low Quality (F1, F2) (M1, M2)	Average Quality (F3, F4) (M3, M4) (Metal)	High Quality (F5-F8) (M5-M8)
Septic System				
M&S	\$ 1,250	\$ 1,250	\$ 2,600	\$ 3,950
T&S Construction	\$ 2,600	\$ 2,600	\$ 2,850	\$ 3,300
Well (Water Supply)				
M&S	\$ 1,250	\$ 1,400	\$ 1,800	\$ 3,000
Tryon Rd. Water Supply	\$ 400	\$ 400	\$ 400	\$ 400
Electrical				
M&S	\$ 900	\$ 1,000	\$ 1,200	\$ 1,500
Swepeco	\$ -	\$ -	\$ -	\$ -
Total M&S	\$ 3,400	\$ 3,650	\$ 5,600	\$ 8,450
Totals Survey	\$ 3,000	\$ 3,000	\$ 3,250	\$ 3,700

PARTIAL COMPLETION CHECK LIST

10%	Grading
	Trenches & Excavating
	Foundation & Concrete Work

20%	Framing - Rough Carpentry Completed
	Sub Flooring

30%	Plumbing Roughed In
	Roof Framing

40%	Roof Completed
	Wiring Roughed In
	Pipes & Ducts In

50%	Exterior Walls Completed
	Exterior Painting - One Coat
	Window & Door Frames Set

60%	Sheet Rock or Plaster
	Doors Hung

70%	Tile Work Complete
	Cabinet Work Complete

80%	Interior Trim Complete
	Ext/Interior Painting - Second Coat

90%	Plumbing Fixtures Set
	Floors Finished
	Electric Fixtures Set

Percent Complete _____

Date _____ Checked By _____

Location _____

GREGG APPRAISAL DISTRICT GEO NUMBERING SYSTEM

Geo Numbers contain 17 digits

The district is divided into zones:

Gregg County Zones 1 thru 4

Surveys are numbered alphabetically beginning with number 1

Subdivisions and new city blocks are numbered beginning with number 700

Gladewater NCB's	700
Kilgore NCB's	800
Longview NCB's	900

Subdivisions are numbered alphabetically beginning with number 1000.

Mobile Home Parks are numbered alphabetically beginning with the number 8000.

SURVEYS

SURVEY #	ABST #	SEC #	TR #	SUB-TR #	ZONE #
0000	0000	00	000	00	00

Example:

Tract 11-01 Sec 1 Ab 38 Wm Castleberry Sur – Gregg County
0069003801-011-01-01

SURVEY #	ABST #	SEC #	TR #	SUB-TR #	ZONE #
0069	0038	01	011	01	01

ADDITIONS *Please Note: Newer additions may fall out of alpha order*

ADDN#	UNIT #	BLOCK #	LOT #	SUB-LOT #	ZONE #
0000	00	0000	000	00	00

Example:

Lot 15A Blk 1 Airline Estates #1
10200010001-015-01-02

ADDN#	UNIT #	BLOCK #	LOT #	SUB-LOT #	ZONE #
1020	01	0001	015	01	02

MOBILE HOME PARKS *Please Note: Newer MH Parks may fall out of alpha order*

MH PARK #	UNIT #	BLOCK #	LOT #	SUB-LOT #	YEAR ADDED
0000	00	0000	000	00	00

Example:

Lt 9 C& C MH Park Imp Only Lbl #ARK0018888
8050000000-009-00-98

MH PARK #	UNIT #	BLOCK #	LOT #	SUB-LOT #	YEAR ADDED
8050	00	0000	009	00	98

**RESIDENTIAL
CONSTRUCTION
CLASSES**

Picture Guide

RESIDENTIAL CONSTRUCTION CLASSES

These are the classes the Gregg Appraisal District uses in the Mass Appraisal process.

The “Standard Specifications” are guidelines describing the median house in each class. As with any “guideline,” there are properties that do not exactly meet the exact standard. The size specification is a good example. A smaller residence with excellent quality of materials and finish should not be classed as a “Class 2 Residence” strictly due to its size.

While in the field, the appraiser must use his knowledge and judgment in classing a property based on its amenities and quality of construction.

Residential Construction Classes

CLASS 2

Residences of Low Quality are of low-cost construction and meet minimum building code requirements. Interior and exterior finishes are plain and inexpensive with little or no attention to detail.

LOW QUALITY

Low cost construction with very little roof overhang. Exterior and interior finishes are plain, usually box or rectangle shape.

STANDARD SPECIFICATIONS

Foundation – Pier & Beam or slab

Exterior – Frame, some brick, concrete block

Interior – Double walls, single walls

Windows – Wooden/aluminum, single pane

Garage – None

Roof – Composition roll, low-grade shingle, gable

Size - 900-1200 square feet

Bath – 1

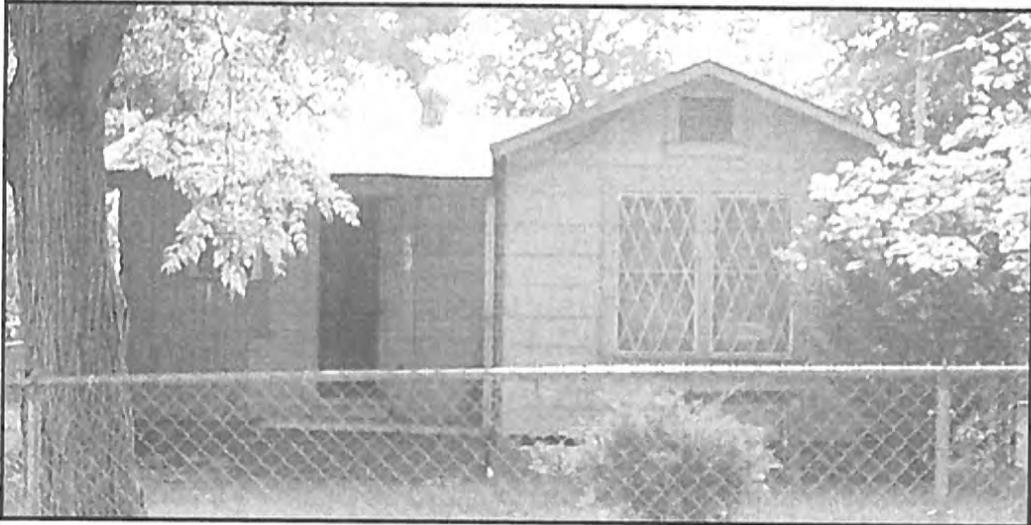
MODIFIERS

Add for fireplace

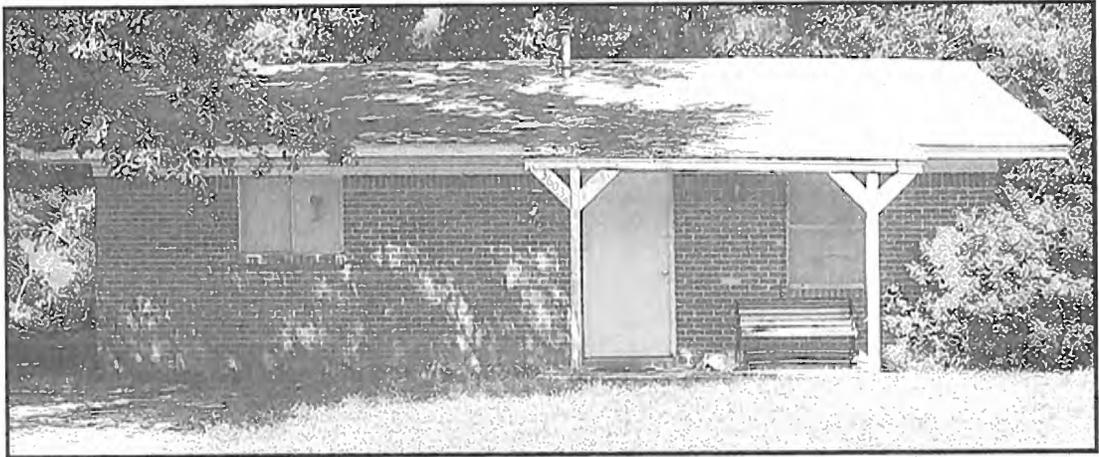
Add for central heat/air

CLASSIFICATION

CLASS CODE – F2



Class Code – M2



Residential Construction Classes

CLASS 3

Residences of Fair Quality are frequently mass-produced. Low-cost production is a primary consideration. Although overall quality of materials and workmanship is below average, these houses are not substandard and will meet minimum construction requirements of lending institutions, mortgage insuring agencies and building codes. Interior finish is plain with few refinements. Design is from stock plans and ornamentation is usually limited to the front elevation.

FAIR QUALITY

Built to meet minimum building code requirements. Usually mass-produced. Interior and exterior finishes will show some ornamentation with inexpensive finish materials.

STANDARD SPECIFICATIONS

Foundation – Pier & Beam or slab

Exterior – Frame or brick

Interior – Double walls with sheetrock

Windows – Metal, usually single pane

Garage – Attached, single, unfinished garage or carport

Roof – Composition shingle, gable or hip

Size - 1200-1600 square feet

Bath – 1 ½

Heating/Cooling – Central air and heat

Built-in Appliances – Range and oven, hood and fan, dishwasher, garbage disposal, exhaust fan or bath heater, and trash compactor.

Fireplace – FP1, FP2

Floor Covering – Resilient floor covering, carpet, wood flooring, ceramic tile

CLASSIFICATION

3M, 3, 3P

Class Code – F3M



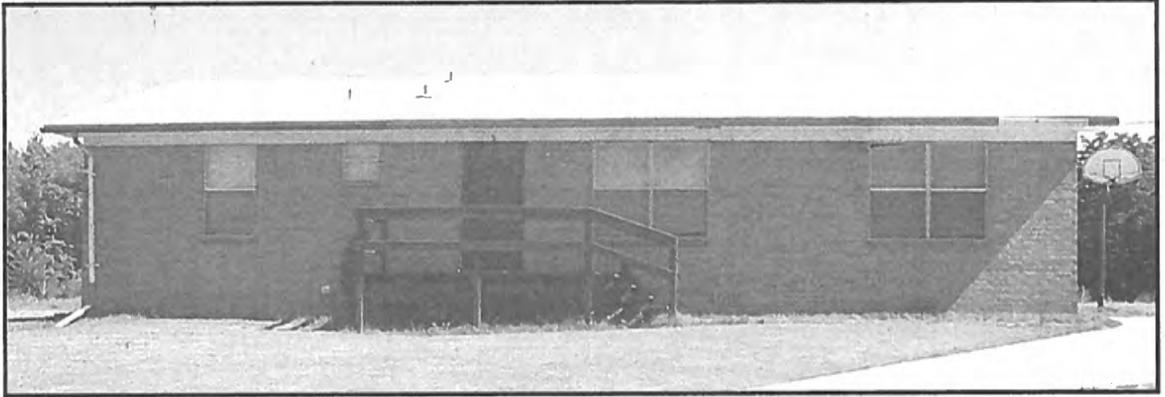
CLASS CODE – F3



Class Code – F3P



Class Code – M3M



Class Code – M3



Class Code – M3P



Residential Construction Classes

CLASS 4

Residences of Average Quality typically will be encountered more frequently than residences of other qualities. They are usually mass-produced and will meet or exceed the minimum construction requirements of lending institutions, mortgage insuring agencies and building codes. By most standards, the quality of materials and workmanship is acceptable, but does not reflect custom craftsmanship. Cabinets, doors, hardware, and plumbing are usually stock items. Architectural design will include ample fenestration and some ornamentation on the front elevation.

AVERAGE QUALITY

Built to meet or exceed minimum building code requirements. Usually mass-produced in average neighborhoods. This type of dwelling will be encountered more frequently than others. Ornamentation is adequate.

STANDARD SPECIFICATIONS

Foundation – Pier & Beam or slab

Exterior – Frame or brick

Interior – Mostly sheetrock, some paneling and wallpaper

Windows – Aluminum or storm

Garage – Double, attached, finished

Roof – Composition shingle, gable or hip

Size - 1400-2000 square feet

Bath – 2

Heating/Cooling – Central air and heat

Built-in Appliances – Range and oven, hood and fan, dishwasher, garbage disposal, exhaust fan or bath heater, and trash compactor.

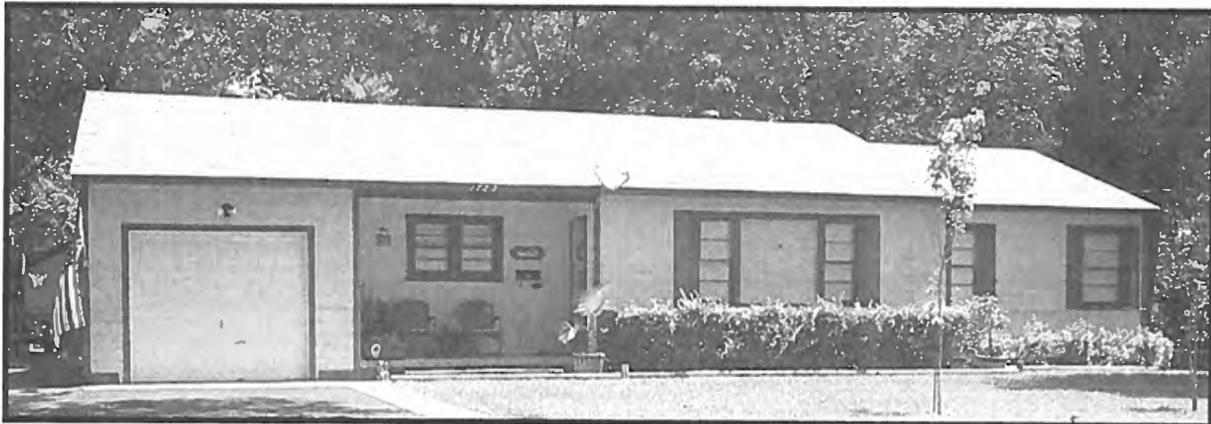
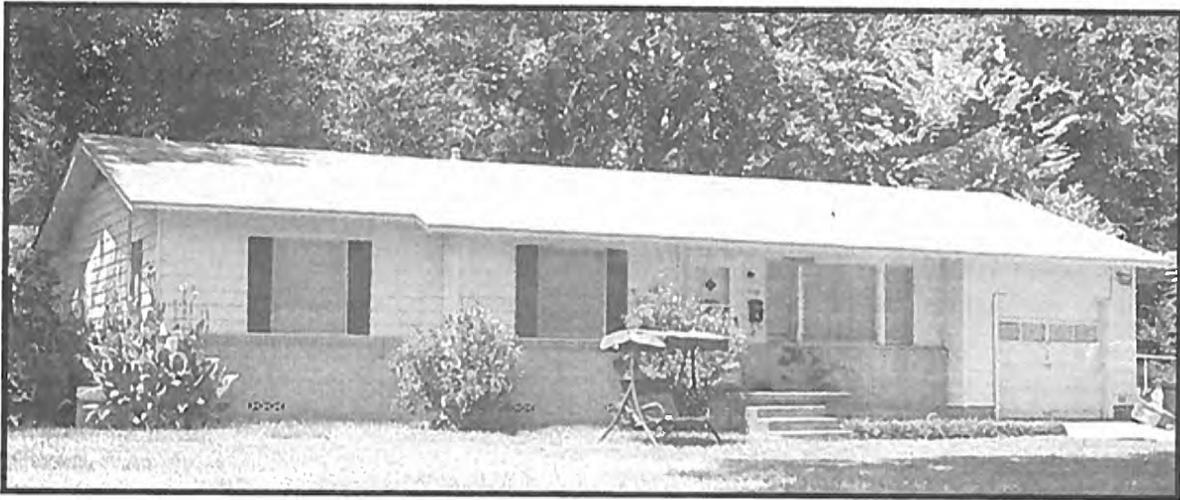
Fireplace – FP1, FP2, FP3, FP4

Floor Covering – Resilient floor covering, carpet, wood flooring, ceramic tile

CLASSIFICATION

4M, 4, 4P

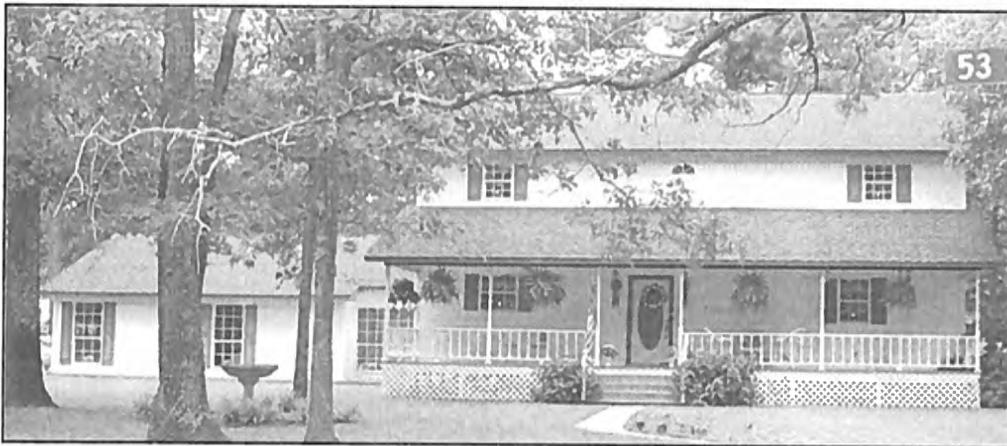
Class Code – F4M



Class Code – F4



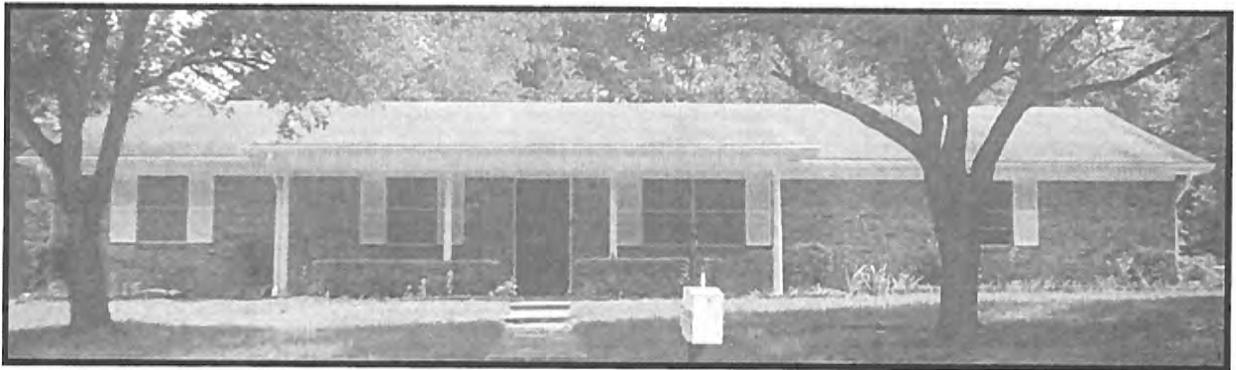
Class Code – F4P



Class Code – M4M



Class Code – M4



Class Code – M4P



Residential Construction Classes

CLASS 5

Residences of Good Quality may be mass produced in above average residential developments or built for an individual owner. Good quality standard materials are used throughout. These homes generally exceed the minimum construction requirements of lending institutions, mortgage insuring agencies, and building codes. Some attention is given to architectural design in both refinements and detail. Interiors are well finished, usually have good-quality wallpaper or wood paneling. Exteriors have good fenestration with ornamental materials and other refinements.

GOOD QUALITY

Usually built to exceed building code requirements. May be custom built for individual owners or mass-produced in above average neighborhoods. Ornamentation is abundant with much attention given to design and detail.

STANDARD SPECIFICATIONS

Foundation – Slab

Exterior – Frame, brick, or stone veneer

Interior – Sheetrock, paneling and wallpaper

Windows – Storm, double pane

Garage – Double, attached, finished

Roof – Composition or wood shingle, gable or hip

Size - 2000-2400 square feet

Bath – 2 ½

Heating/Cooling – Central air and heat, heat pump

Built-in Appliances – Range and oven, hood and fan, dishwasher, garbage disposal, exhaust fan or bath heater, and trash compactor, and radio intercom.

Fireplace – FP1, FP2, FP3, FP4

Floor Covering – Resilient floor covering, carpet, wood flooring, ceramic tile

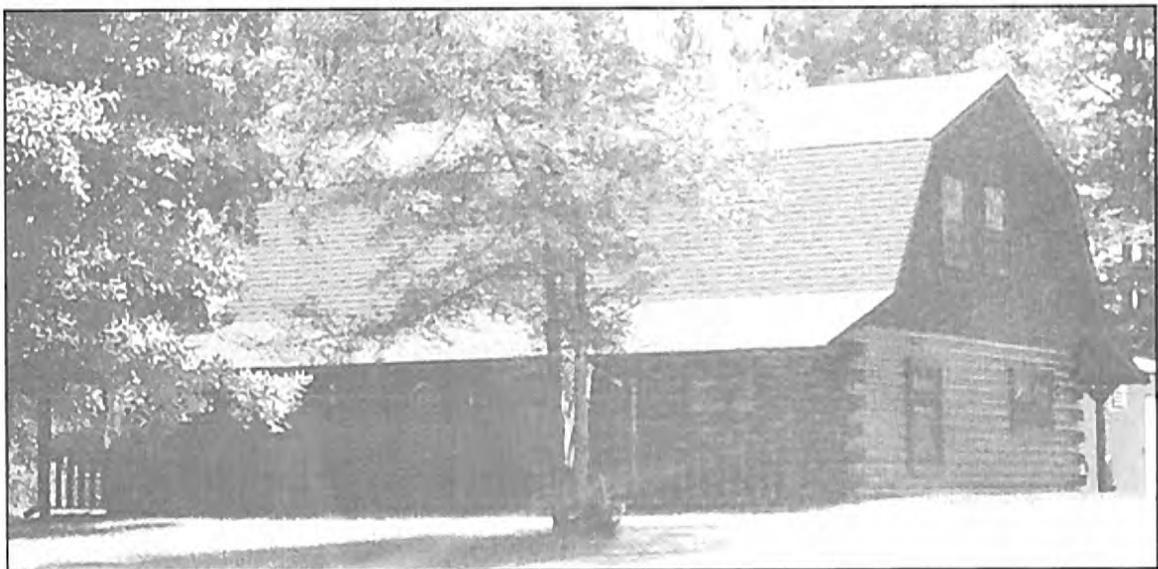
CLASSIFICATION

5M, 5, 5P

Class Code – F5M



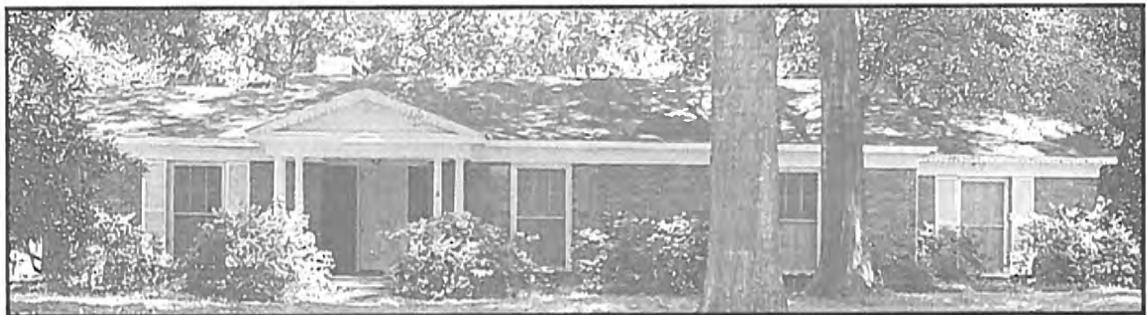
Class Code – F5



Class Code – F5P



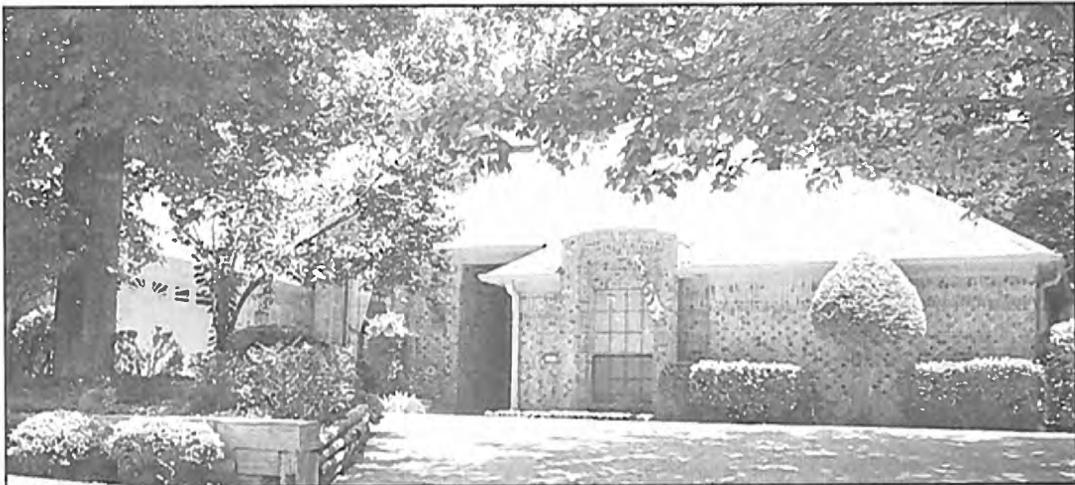
Class Code – M5M



Class Code – M5



Class Code – M5P



Residential Construction Classes

CLASS 6

Residences of Very Good Quality are typical of those built in high-quality tracts or developments and are frequently individually designed. Attention is given to interior refinements and detail. Exteriors have good fenestration with some custom ornamentation.

VERY GOOD QUALITY

Homes in better residential neighborhoods. Usually custom built. Abundance of exterior craftsmanship and interior finish is refined with high quality materials and workmanship.

STANDARD SPECIFICATIONS

Foundation – Slab

Exterior – Frame, brick, or stone veneer, double entry doors

Interior – Sheetrock, paneling and wallpaper

Windows – Storm, double pane

Garage – Three car, attached, finished

Roof – Composition or wood shingles; gable, hip or mansard

Size - 2400-3200 square feet

Bath – 3 baths typically porcelain or marble fixtures

Heating/Cooling – Central air and heat, heat pump

Built-in Appliances – Range and oven, hood and fan, dishwasher, garbage disposal, exhaust fan or bath heater, and trash compactor, and radio intercom.

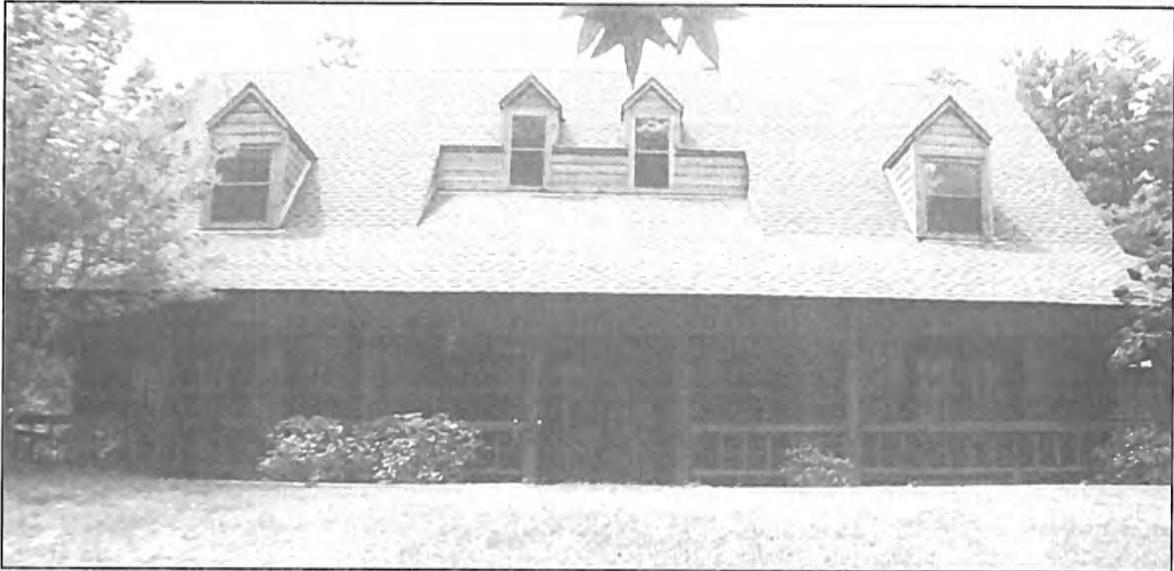
Fireplace – FP1, FP2, FP3, FP4, FP5, FP6, FP7 FP8

Floor Covering – Resilient floor covering, carpet, wood flooring, ceramic tile, terrazzo.

CLASSIFICATION

6M, 6, 6P

Class Code – F6M



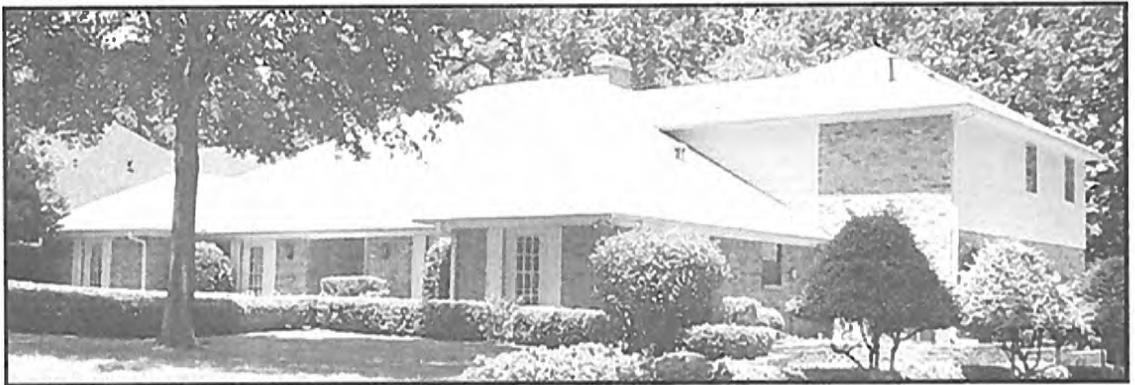
Class Code – F6



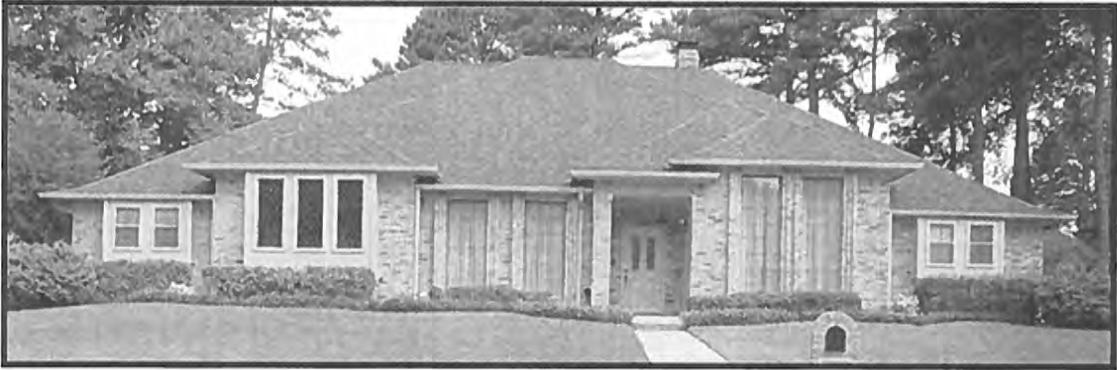
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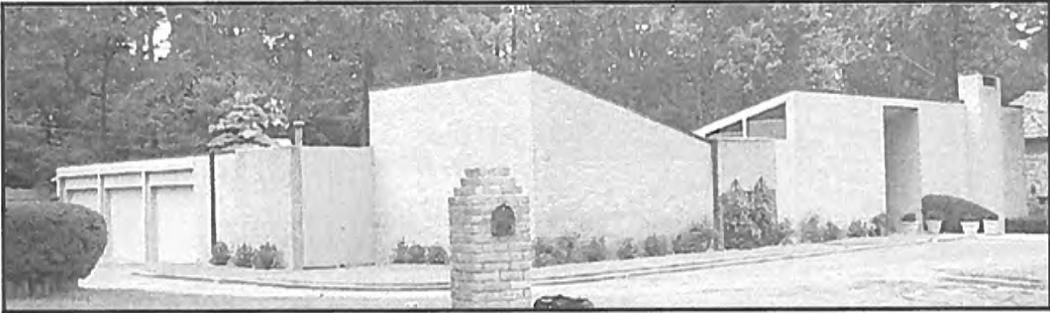
Class Code – M6M



Class Code – M6



Class Code – M6P



Residential Construction Classes

CLASS 7

Residences of Excellent Quality are usually individually designed and are characterized by high-quality workmanship, finishes, and appointments and considerable attention to detail. Although residences at this quality are inclusive of high-quality material and workmanship, and are somewhat unique in their design, these costs do not represent the highest cost in residential construction.

EXCELLENT QUALITY

Homes are built and designed for a specific individual. Architect designed and supervised. Mansion type. Built out of the finest materials and of the best craftsmanship.

STANDARD SPECIFICATIONS

Foundation – Slab

Exterior – Frame, brick, or stone veneer, double entry doors

Interior – Paneling, drywall, and hand crafted finishes

Windows – High efficient insulated, lead beveled glass

Garage – Three car, attached, finished

Roof – Architectural composition or wood shingles, slate or clay tile, hip, mansard

Size - Usually in excess of 4000 square feet

Bath – 3 baths typically porcelain or marble fixtures

Heating/Cooling – Central air and heat, heat pump, typically zoned

Built-in Appliances – Range and oven, hood and fan, dishwasher, garbage disposal, exhaust fan or bath heater, and trash compactor, and radio intercom. Kitchen appliances often are of commercial quality.

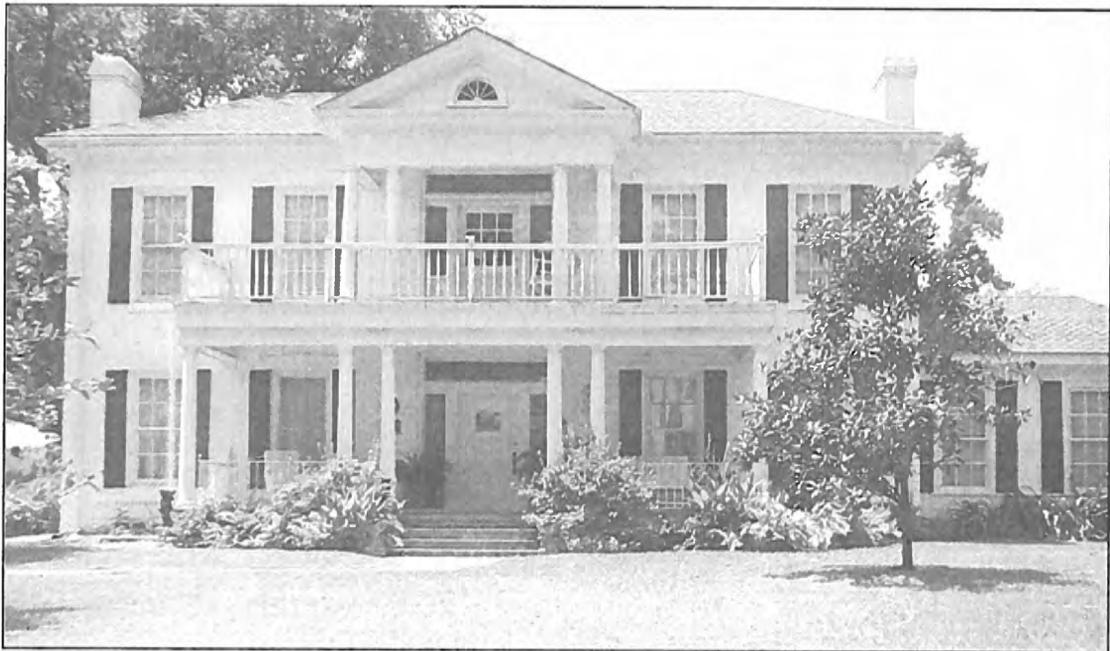
Fireplace – Numerous fireplaces are typical of this class

Floor Covering – Resilient floor covering, carpet, wood flooring, ceramic tile, terrazzo, marble tile.

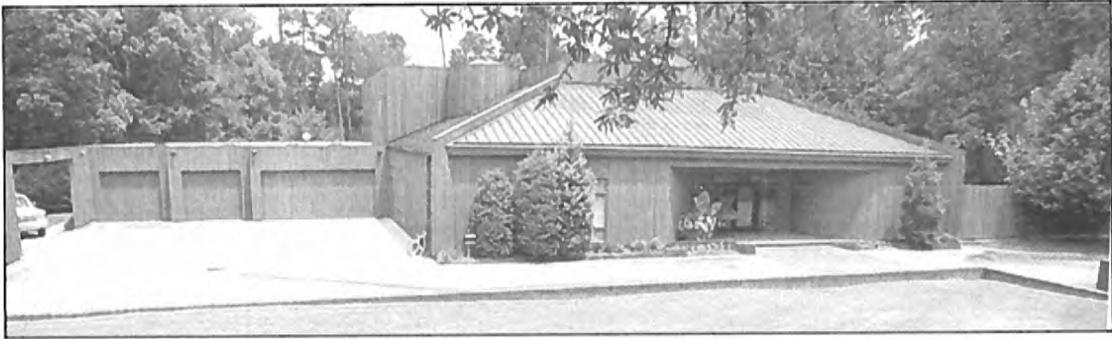
CLASSIFICATION

7M, 7, 7P

Class Code – F7M



Class Code – F7



Class Code – F7P



Class Code – M7M



Class Code – M7



Class Code – M7P



Residential Construction Classes

CLASS 8

Residences of Exceptional Quality are usually individually designed and are characterized by high-quality workmanship, finishes and appointments, and considerable attention to detail. Although residences at this quality level are inclusive of high-quality material and workmanship, and are somewhat unique in their design, these costs do not represent the highest cost in residential construction.

EXCEPTIONAL QUALITY

Homes are built and designed for a specific individual. Architect designed and supervised. Mansion type. Built out of the finest materials and of the best craftsmanship.

STANDARD SPECIFICATIONS

Foundation – Slab

Exterior – Frame, brick, or stone veneer, double entry doors

Interior – Paneling, drywall, and hand crafted finishes

Windows – High efficient insulated, lead beveled glass

Garage – Three car, attached, finished

Roof – Architectural composition or wood shingles, slate or clay tile, hip, mansard

Size - Usually in excess of 4000 square feet

Bath – 3 baths typically porcelain or marble fixtures

Heating/Cooling – Central air and heat, heat pump, typically zoned

Built-in Appliances – Range and oven, hood and fan, dishwasher, garbage disposal, exhaust fan or bath heater, and trash compactor, and radio intercom. Kitchen appliances often are of commercial quality.

Fireplace – Numerous fireplaces are typical of this class

Floor Covering – High quality carpet or hardwood (parquet or plank), terrazzo, and vinyl, ceramic or quarry tile.

CLASSIFICATION

8M, 8, 8P

Class Code – F8



Class Code – M8M



Class Code – M8



Class Code – M8P



Residential Construction Classes

SPECIAL PRICED

Residences of Luxury Quality are individually designed and are characterized by high-quality workmanship, finishes, and appointments and considerable attention to detail. They will normally have extensive ornamentation or special design features of top quality materials and typically their costs do represent the highest cost in residential construction.

LUXURY QUALITY

Homes are built and designed for a specific individual. Architect designed and supervised. Mansion type. Built out of the finest materials and of the best craftsmanship.

STANDARD SPECIFICATIONS

Foundation – Slab

Exterior – Frame, brick, or stone veneer, double entry doors

Interior – Paneling, drywall, and hand crafted finishes

Windows – High efficient insulated, lead beveled glass

Garage – Three car, attached, finished

Roof – Clay tile, slate, architectural composition or wood shingles, hip or mansard

Size - Usually in excess of 4000 square feet

Bath – 3 or more baths typically porcelain or marble fixtures

Heating/Cooling – Central air and heat, heat pump, typically zoned

Built-in Appliances – Range and oven, hood and fan, dishwasher, garbage disposal, exhaust fan or bath heater, and trash compactor, and radio intercom. Kitchen appliances often are of commercial quality.

Fireplace – Numerous fireplaces are typical of this class

Floor Covering – High quality carpet or hardwood (parquet or plank), terrazzo, and vinyl, ceramic or quarry tile.

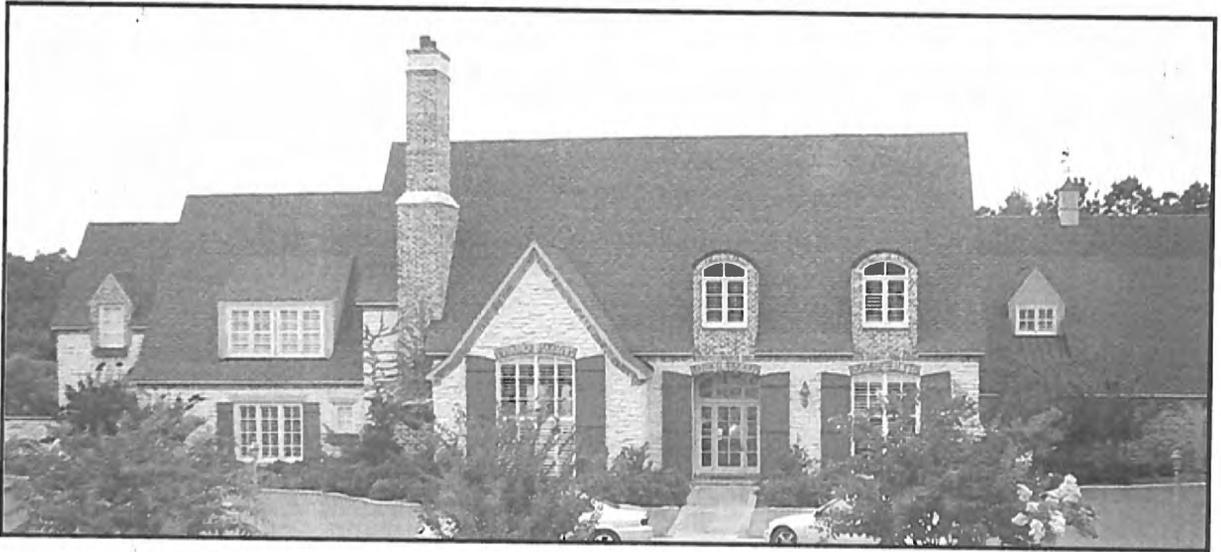
CLASSIFICATION

SP

Class Code – Special Priced



Class Code – Special Priced



Class Code – Special Priced



Class Code – Special Priced



DUPLEX
Expense & Cap Rate Analysis

Duplex Expense & Cap Rate Analysis

Expenses	Category A	Category B	Category C
Advertising	1.00%	1.00%	1.00%
Maintenance	18.00%	13.00%	6.00%
Insurance	6.00%	6.00%	6.00%
Mgmt	5.00%	5.00%	5.00%
Reserve	3.00%	3.00%	2.00%
Utilities	7.00%	0.00%	0.00%
Total Expenses	40.00%	28.00%	20.00%

Cap Rates	N longview	S Longview	Pine Tree	Spring Hill
Cap Rate Range	8-9%	12-13%	10-11%	9-10%

MOBILE HOME VALUATION

Mobile homes are one the most difficult property types to appraise due to the task of discovery. Since mobile homes are easily moved, determining situs as of the first of the year is a difficult task. A particular mobile home may be measured and classed on December 1st but by January 1st, it may have been moved out of the appraisal district. For this reason, the Gregg Appraisal District has developed good working relationships with all of the mobile home park managers. Each year, an ownership list is mailed to each park manager, which is filled out by them notifying us of the occupants of each space as of January 1st of that year. This information enables the Gregg Appraisal District to delete the mobile homes that have moved before January 1st of that year. A physical inspection occurs around January 1st "drive out" is necessary for mobile homes that are not located in mobile home parks. For all mobile homes added, a new account number must be assigned. The last two digits of the geo number must be assigned. The last two digits of the geo number will reflect the year that the mobile home was added. Do not add a mobile home on an existing account number.

After the discovery process, the mobile homes are then measured, excluding the tongue. Careful consideration must be used when obtaining measurements of mobile homes from dealers or owners, since these measurements will many times include the length of the tongue. In this instance, four feet must be subtracted from the length given. It is very important that the identifying serial or label number information is also gathered for the mobile home.

As in residential structures, there is also a classification system for mobile homes based on type construction. However, unlike residential structures, all additional features must be priced out separately.

A mobile home classification schedule that includes the cost per square foot and also a depreciation schedule is used to value these properties. Mobile homes will almost always depreciate at an increasing rate throughout its physical life as shown in the depreciation guide.

MOBILE HOME CLASSIFICATION SYSTEM

CLASS T2-S SINGLE WIDE LOW QUALITY

Low quality mobile/manufactured houses are designed to meet minimum mobile home code requirements. The overall quality of materials and workmanship is below average. The floor plan is usually simple with little or no attention given to detail.

STANDARD SPECIFICATIONS

Foundation

Set-up on steel or concrete piers.

Frame

Light steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particle board or plywood decking, waterproofing and insulation.

Exterior Wall

Exterior finish is pre-painted or prefinished lightweight, corrugated aluminum, with exposed fasteners. Minimum design and placement of economy grade windows.

Roof

Engineered trusses and sheathing with corrugated or ribbed metal roofing. Roofs are flat or slightly arched with no overhang.

Interior Finish

Low quality printed hardboard or plywood paneling on 2"x3" studs. Small wardrobes. Economy grade hollow core doors. Paint grade or vinyl covered particle board kitchen cabinets and bathroom vanity. Ceiling height is typically 7'0" to 7'6".

Heating

A forced air furnace based on a moderate climate.

Electrical

Minimum number of electrical outlets. Low cost lighting fixtures.

Plumbing

Five plumbing fixtures and one plumbing rough-in are included in the base cost. The fixtures can include any of the following: lavatory, toilet, tub with shower over, kitchen and sink and water heater. All fixtures are usually located along one side of the house (wet wall) with minimal runs.

Insulation

Floor, wall and ceiling insulation, for a moderate climate are included in the basic residence cost.

Fireplace

Not included. Add from Lump Sum Adjustments.

CLASS T3-S SINGLE WIDE FAIR QUALITY

Fair-quality manufactured houses are designed to meet standard manufactured home code requirements. The overall quality of materials and workmanship, while average, will be relatively plain in finish and appearance. The floor plan is usually simple, with plumbing wet wall on a single outside wall.

STANDARD SPECIFICATIONS

Foundation

Set up on steel or concrete piers.

Frame

Medium weight steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particle board or plywood decking, waterproofing and insulation.

Floor Cover

Lightweight carpet and pad, asphalt or vinyl composition tile.

Exterior Wall

Exterior finish is aluminum lap siding on 2"x4" studs. Adequate design and placement of aluminum windows.

NOTE: Some trim around the windows.

Roof

Engineer trusses and sheathing with corrugated or ribbed metal roofing. Roofs are typically sloped or arched with front overhang.

Interior Finish

Low quality prefinished plywood paneling on 2"x3" or 2"x4" studs. Adequate wardrobe closets and storage. Laminated plastic countertops and backsplash. Standard grade hollow core doors. Paint grade, vinyl covered particle board or inexpensive wood veneer kitchen cabinets and bathroom vanity. Ceiling height is typically 7'6" to 8'0".

Heating

A forced air furnace based on moderate climate with adequate ductwork is included.

Electrical

Minimum number of convenience outlets. Low cost lighting fixtures.

Plumbing

Six plumbing fixtures and one plumbing rough-in are included in the base cost. The fixtures can include any of the following: lavatory, toilet, tub with shower over, tiled or modular stall shower, kitchen sink, laundry tray and water heater.

Insulation

Floor, wall and ceiling insulation.

Fireplace

Not included. Add from Lump Sum Adjustments.

CLASS T4-S SINGLE WIDE GOOD QUALITY

Good quality mobile/manufactured houses will generally exceed the minimum mobile home code requirements. Exterior design and interior finishes will include some detail and ornamentation. Connection seams will be apparent on multi-sectional houses.

STANDARD SPECIFICATIONS

Foundation

Set up on steel or concrete piers.

Frame

Rigid steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particle board or plywood decking, waterproofing and insulation.

Floor Cover

Good quality, medium-weight carpet and vinyl composition tile.

Exterior Wall

2"x4" studs. Exterior finish is aluminum, vinyl, plywood or hardboard, sometimes a combination of two. The finish is often in various textures such as horizontal siding and board and batten. Ample fenestration, with aluminum or vinyl windows and a sliding glass door

Roof

Engineer trusses and sheathing and composition shingles. Roof slope is typically 3 in 12 with a minimal overhang.

Interior Finish

Good-quality prefinished seamed plywood paneling, natural wood or paper veneer or textured drywall on 2" X 4" studs. Large wardrobe closets and ample storage space. Laminated plastic or simulated marble countertops and backsplash. Veneered hollow core doors. Paint grade, vinyl covered particle board or inexpensive wood veneer kitchen cabinets and bathroom vanity. Ceiling height is typically 8'0", and where practical, sloped or cathedral with exposed beams.

Heating

A forced air furnace based on moderate climate with insulated ductwork.

Electrical

Ample number of convenience outlets.

Plumbing

Seven plumbing fixtures and one plumbing rough-in.

Fireplace

Included.

CLASS T2-D DOUBLE WIDE AVERAGE QUALITY

Average quality mobile/manufactured houses meet or exceed mobile home code requirements. The overall quality of materials and workmanship is average and of standard grade. The front elevation will often have some ornamentation.

STANDARD SPECIFICATIONS

Foundation

Set up on steel or concrete piers.

Frame

Medium weight steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particle board or plywood decking, waterproofing and insulation.

Floor Cover

Lightweight carpet and pad, asphalt or vinyl composition tile.

Exterior Wall

Exterior finish is aluminum lap siding on 2"x4" studs. Adequate design and placement of aluminum with some trim around the windows.

Roof

Engineer trusses and sheathing with corrugated or ribbed metal roofing. Roofs are typically sloped or arched with front overhang only.

Interior Finish

Medium quality refinished plywood paneling on 2"x3" or 2"x4" studs. Adequate wardrobe closets and storage. Laminated plastic countertops and backsplash. Standard grade hollow core doors. Paint grade, vinyl covered particle board or inexpensive wood veneer kitchen cabinets and bathroom vanity. Ceiling height is typically 7'6" to 8'0".

Heating

A forced air furnace based on moderate climate with adequate ductwork is included.

Electrical

Ample number of convenience outlets. Some luminous fixtures in the kitchen and bath areas.

Plumbing

Seven plumbing fixtures and one plumbing rough-in are included in the base cost. The fixtures can include any of the following: lavatory, toilet, tub with shower over, tiled or modular stall shower, kitchen sink, laundry tray and water heater.

Insulation

Floor, wall and ceiling insulation.

Fireplace

Not included. Add from Lump Sum Adjustments.

CLASS T3-D DOUBLE WIDE GOOD QUALITY

Good quality mobile/manufactured houses will generally exceed the minimum mobile home code requirements. Exterior design and interior finishes will include some detail and ornamentation. Connection seams will be apparent on multi-sectional houses.

STANDARD SPECIFICATIONS

Foundation

Set up on steel or concrete piers.

Frame

Rigid steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particle board or plywood decking, waterproofing and insulation.

Floor Cover

Good quality, medium-weight carpet and vinyl composition tile.

Exterior Wall

2"x4" studs. Exterior finish is hardboard. Ample design and placement of aluminum windows and a sliding glass door. Exterior finish often will include some ornamentation.

Roof

Engineer trusses and sheathing and composition shingles. Roof slope is typically 3 in 12 with a minimal overhang.

Interior Finish

Good quality prefinished plywood paneling, natural wood veneer, or vinyl wall coverings on 2"x4" studs. Large wardrobe closets and ample storage space. Laminated plastic or simulated marble countertops and backsplash. Veneered hollow core doors. Paint grade, vinyl covered particle board or inexpensive wood veneer kitchen cabinets and bathroom vanity. Ceiling height is typically 8'0", and where practical, sloped or cathedral with exposed beams.

Heating

A forced air furnace based on moderate climate with insulated ductwork.

Electrical

Ample number of convenience outlets.

Plumbing

Seven plumbing fixtures and one plumbing rough-in.

Fireplace

Not included. Add from Lump Sum Adjustments.

CLASS T4-D DOUBLE WIDE VERY GOOD QUALITY

Very Good-quality manufactured houses are typically found in high-quality manufactured housing parks. Exterior finishes and interior refinements will resemble those of site-built housing. They will exceed minimum requirements of manufactured home codes.

STANDARD SPECIFICATIONS

Foundation	Setup on concrete or steel piers.
Frame	Heavy steel beam undercarriage with outriggers and cross members.
Floor Structure	Wood floor joists with particleboard or plywood decking, waterproofing and insulation.
Floor Cover	High-quality, medium-weight carpet and vinyl.
Exterior Wall	2" x 4" studs. Exterior finish is plywood with batts or hardboard sheets. Ample fenestration, with aluminum or wood sash windows and may have a sliding glass door and an ornamental, recessed entrance. Exterior trim could typically consist of some imitation stone or brick.
Roof	Engineered truss system, sheathing and composition shingles. Roof slope is typically 3 in 12 to 4 in 12, with a moderate overhang.
Interior Finish	2" x 4" stud interior walls with paper, vinyl or paint and textured drywall or natural wood veneer. Natural wood veneer cabinets and vanities with laminated plastic or simulated marble countertops and backsplash. Veneered hollow-core doors. Walk-in closets or large sliding-door wardrobes. Typical ceiling height is 8'-0".
Heating	A forced-air furnace based on a moderate climate.
Electrical	Numerous convenience outlets. May have recessed fluorescent fixtures in kitchen and bath areas.
Plumbing	Eight plumbing fixtures and one plumbing rough-in are included in the base cost. The fixtures can include any of the following: lavatory, toilet, tub with shower over, tiled or modular stall shower, kitchen sink, laundry tray, water heater and whirlpool tub.
Insulation	Floor, wall and ceiling insulation for a moderate climate.
Fireplace	Not included. Add from Lump Sum Adjustments.

CLASS T5-D DOUBLE WIDE EXCELLENT QUALITY

Excellent-quality manufactured houses are similar in both design and appearance to modular constructed houses and to an extent, site-built residences typically found in tract development. Costs for these types of construction will overlap. Manufactured houses at this quality level will exceed minimum requirements of manufactured home codes and will often meet, in part, local building codes.

STANDARD SPECIFICATIONS

Foundation

Setup on concrete or steel piers.

Frame

Heavy steel beam undercarriage with outriggers and cross members.

Floor Structure

Wood floor joists with particle board or plywood decking, waterproofing and insulation.

Floor Cover

High-quality, medium-weight carpet and vinyl.

Exterior Wall

2" x 4" studs. Exterior finish is plywood with batts or hardboard sheets. Ample fenestration with aluminum or wood sash windows. Exterior trim could typically consist of brick stone veneer.

Roof

Engineered truss system, sheathing and composition shingles. Roof slope is typically 3 in 12 to 4 in 12, with a minimum overhang of 16".

Interior Finish

2" x 4" stud interior walls. Interiors have good tape and textured finished drywall with some paper or vinyl wall covering or natural wood veneer paneling. Good natural wood veneer cabinets and vanities with laminated plastic or simulated marble countertops and backsplash. Veneered hollow-core or raised-panel doors. Walk-in closets or large sliding-door wardrobes. Typical ceiling height is 8'-0".

Heating

A forced-air furnace based on a moderate climate.

Electrical

Numerous convenience outlets. Some recessed fluorescent fixtures in kitchen and bath areas.

Plumbing

Nine plumbing fixtures and one plumbing rough-in are included in the base cost. The fixtures can include any of the following: deluxe whirlpool tub, lavatory, toilet, tub with shower over, tiled or modular stall shower, kitchen sink, laundry tray, water heater and wet bar.

Insulation

Floor, wall and ceiling insulation for a moderate climate.

Fireplace

Not included. Add from Lump Sum Adjustments.

TEA CODES FOR MOBILE HOMES

- A2 - MH Owner & Land Owner are the Same (Less than 5AC)
- E2 - MH Owner & Land Owner are the Same (More than 5 AC)
- M1 - MH Owner Does Not Own the Land (Improvement Only)
- M3 - MH In Mobile Home Park (Improvement Only)

OTHER INFORMATION

- Pad Site - \$3,000
- Storage MH - Flat Value up to \$2,000
- MH - M (Schedule)
- The Land that the Mobile Home is Situated on Can Not be Coded M1, it Must be Coded to Reflect the Predominate Use of the Property which is Indicated on the Land Owner's Card.





LAND VALUATION



GCAD Residential Real Property Inventory Appraisal

QUALIFICATION

Texas Administrative Code § 9.4013

(a) A residential real property inventory is one or more platted lots or tracts, and improvements, if any, meeting the following criteria:

1. They are under the same ownership;
2. They are contiguous to one another or are located in the same subdivision of development;
3. They are held for sale in the ordinary course of business;
4. They are subject to zoning restrictions limiting them to residential use; or if not subject to zoning, they are:
 - A. Subject to enforceable deed restrictions limiting them to residential use; or
 - B. Their highest and best use is as residential property;
5. They have never been occupied for residential purpose; and
6. They are not presently leasing or producing income.

(b) A residential real property inventory shall be appraised as a unit at the price for which it would transfer to another person continuing the business, using generally accepted techniques for the appraisal of subdivisions and similar properties.

Texas Property Tax Code § 23.12

Residential Inventory is to be valued at the price for which it would sell as a unit to a purchaser who would continue the business.

The qualification date for residential inventory is January 1 of each tax year. A property that qualifies for residential inventory pursuant to this section on January 1 in the hands of a developer continues to qualify for that tax year for a subsequent purchaser.

NOTE: A property owner does not have to render to qualify for residential inventory valuation.

RENDITION FORM

Property Tax Form 50-143 Rendition of Residential Real Property Inventory

RENDITION DEADLINE

Texas Property Tax Code § 22.23

The filing deadline for Residential Inventory is April 15th, unless an extension is requested in writing, then it is May 15 of the current tax year. The chief appraiser can further extend this deadline an additional 15 days upon good cause shown in writing by the property owner.

RENDITION PENALTY

Texas Property Tax Code § 22.30

The chief appraiser shall impose a penalty on a person who fails to timely file a rendition statement or property report required by this chapter in an amount of 10% of the total taxes imposed on the property for that year by taxing units participating in the appraisal district.

WORK PROCESS

Key Dates

December 15th – First Inventory Application Notice mailed

January 1st – 15th – Fieldwork for “O1” and “% Complete” properties & Calculation of Absorption Rates

March 15th – Second Inventory Application Notice mailed

April 15th – Deadline to Apply

April 15th – Code (O1)Penalty: Late applications or those properties that fail to apply for Inventory (O1) status will receive a late penalty of 10%

May 1st – Mailing of 25.19 Notice of Appraised Value (Approximate date)

Basic Work Required

Each developing subdivision has a unique absorption rate. These rates are influenced by differing market factors, and because of this, these properties are worked as an individual project annually.

In preparation, a review of filed plats, deed file information and contact with developers and builders is a part of the necessary work to ensure a reliable data base. The working spreadsheet for “Residential Real Inventory” property, which reflects the history of individual subdivision activity, is maintained and updated. New builders or developers and their properties are added as they are discovered and properties that no longer qualify are removed.

All properties deemed to be qualified are also coded with a property group code of "01REND". This allows for the maintenance of mailing lists, valuation of specified properties, quality control and other actions required for these properties.

Individual properties within the subdivisions are inspected to gather the January 1 data required for proper valuation & identification. This includes:

- Market/sales information on lots
- Number of vacant lots at beginning of development project
- Ownership of lots
- Number of lots sold/leased to individuals (vacant or improved) during year
- % complete of any improvements ("% Complete" form & photograph required on all)
- Unbuildable lots (special value consideration)
- All other typical information gathered for identification and valuation of properties

From this information and inspections the individual subdivision absorption rates are calculated and applied to the appropriate properties.

Property Assessment Valuation

*All (O1) properties will be priced as follows:

1. Absorption Rate

Properties / Properties Sold = AR

Ex:

(1 Year Model)

40 Properties / 10 Properties Sold = 4 Years (amount of time needed to sell all properties)

2. The Present Value of 1 Table

Ex:

Years	8.5%
1	\$0.921659
2	\$0.849455
3	\$0.782908
4	\$0.721574
5	\$0.665045
6	\$0.612945

Years	8.5%
7	\$0.564926
8	\$0.520669
9	\$0.479880
10	\$0.442285
11	\$0.407636
12	\$0.375702
13	\$0.346269
14	\$0.319142
15	\$0.294140
16	\$0.271097
17	\$0.249859
18	\$0.230285
19	\$0.212244
20	\$0.195616
21	\$0.180292
22	\$0.166167
23	\$0.153150
24	\$0.141152
25	\$0.130094

Use the calculated absorption rate along with this table to determine what inventory value percentage to apply to the property.

RURAL LAND CLASSIFICATION SCHEDULE

USE	CLASSIFICATION	DESCRIPTION
Agriculture	RI1	Rangeland Improved Pastureland composed of improved grasses such as bermuda, bahia, etc. These grasses are usually fertilized and have potential for cultivation and a high forage production capability.
	RN1	Rangeland Unimproved Pastureland composed of mostly native grasses and are not fertilized but are used primarily for grazing purposes.
	RB1	Rangeland Rangelands composed primarily of brush land. Can be grazed but is of much less quality than RN1.
Timberland	TP1	Pine Timber Land composed predominately of pine timber with an optimum soil class of 1.
	TP2	Pine Timber, soil class 2
	TP3	Pine Timber, soil class 3
	TP4	Pine Timber, soil class 4
	TH1	Hardwood Timber Land composed predominately of hardwood timber with an optimum soil class of 1
	TH2	Hardwood timber, soil class 2
	TH3	Hardwood timber, soil class 3
	TH4	Hardwood timber, soil class 4
	TM1	Pine/Hardwood Mix. Land composed of a mixture of pine and hardwood timber with an optimum soil class of 1.

	TM2	Mixed timber, soil class 2.
	TM3	Mixed timber, soil class 2.
	TM4	Mixed timber, soil class 2.
*Flood Factor	Y	Flood plain. These are areas that are prone to flooding and are inaccessible during periods of rainy weather. Considered a detriment to land owner.
	X	Floodway. Areas that are prone to flooding during times of minimal rainfall. Usually are low lying lands located along rivers and creeks. Considered a severe detriment to land owners.

*Flood factors are not land classifications by themselves, rather they are to be used with the agriculture or timberland class codes, (ie: RN1Y, TP1X, etc.)

Minimal Use	M	Land that has been damaged by elements such as saltwater or oilfield damage that render the property of little market value.
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LAND TYPE CODES

AM	CRB1	DTM2	GTM1
AOD1	CRB1X	DTM2X	GTM2
ARB1	CRB1Y	DTM2Y	GTM3
ARI1	CRI1	DTM3	GTP2
ARI1Y	CRI1X	DTM3X	GTP3
ARN1	CRN1	DTM3Y	HM
ARN1Y	CRN1X	DTP2	HRB1
ART1	CRN1Y	DTP3	HRB1X
ATH1	CRT1	EM	HRB1Y
ATH2	CTH2	ERB1	HRI1
ATH2Y	CTH3	ERB1Y	HRI1Y
ATH3	CTH3X	ERI1	HRN1
ATH3Y	CTH3Y	ERN1	HRN1Y
ATH4	CTM1	ERT1	HRT1
ATM1	CTM1Y	ETH1Y	HTH2
ATM2	CTM2	ETH3	HTH2Y
ATM2Y	CTM2Y	ETH3Y	HTH3
ATM3	CTM3	ETM3	HTM1Y
ATM3Y	CTM3X	ETP3	HTM2
ATM4	CTM3Y	EXCP	HTM3
ATP1	CTPX	FM	HTM3Y
ATP2	DM	FRB1	HTP3
ATP3	DRB1	FRI1	IM
BM	DRB1X	FRN1	ITM3
BOD1	DRB1Y	FRT1	
BRB1	DRI1	FTM1	
BRB1Y	DRI1X	FTM1Y	
BRI1	DRI1Y	FTM3	
BRI1Y	DRN1	<u>FTP3</u>	
BRN1	DRN1X	GM	
BRN1Y	DRT1	GRBI	
BRT1	DRT1X	GRI1	
BTH3	DTH1	GRN1	
BTH3X	DTH1X	GRN1Y	
BTH3Y	DTH1Y	GRT1	
BTM1	DTHC	GTH1	
BTM2	DTH2Y	GTH2	
BTM3	DTH3X	GTH2X	
BTM3Y	DTH3Y	GTH2Y	
BTP3	DTM1	GTH3	
CM	DTM1Y	GTH3Y	

GREGG COUNTY ECONOMIC AREAS

AREA 1	NORTH LONGVIEW SCHOOL IN CITY LIMITS
AREA 1A	DOWNTOWN LONGVIEW
AREA 2	SOUTH LONGVIEW SCHOOL IN CITY LIMITS
AREA 3	NORTH PINE TREE SCHOOL IN CITY LIMITS
AREA 4	SOUTH PINE TREE SCHOOL IN CITY LIMITS
AREA 5	KILGORE CITY
AREA 5A	DOWNTOWN KILGORE
AREA 6	SPRING HILL SCHOOL
AREA 7	WHITE OAK CITY
AREA 8	CLARKSVILLE CITY AND WARREN CITY
AREA 9	GLADEWATER CITY
AREA 9A	DOWNTOWN GLADEWATER
AREA 10	LAKEPORT AND AIRPORT AREA
AREA 11	SABINE AREA
AREA 12	RURAL AREA SOUTH OF SABINE RIVER IN GREGG COUNTY
AREA 13	RURAL AREA NORTH OF SABINE RIVER IN GREGG COUNTY
AREA 14	EAST OF AREA 10 - EASTON CITY ETC.

MISCELLANEOUS



STATE CODES

CODE	DESCRIPTION
A1	Real Property - Residential, Single Family
A2	Real Property - Residential, Mobile Home with Land Under Same Ownership
A3	Real Property - Residential - House Only
A4	Real Property - Residential - Townhouses and Condos
A5	Real Property - Residential - Miscellaneous Structures
A6	Real Property - Residential- Total Exempt
A72	Real Property - Residential Duplex with Homestead
A73	Real Property - Residential Duplex with Homestead
A74	Real Property - Residential Duplex with Homestead
B1	Real Property - Commercial - Multi-Family - Apartments
B2	Real Property - Residential - Duplex
B3	Real Property - Residential - Triplex
B4	Real Property - Residential - Fourplex
B5	Real Property - Multi-Family- Total Exempt
C1	Real Property - Vacant Lots and Tracts - Residential
C2	Real Property - Vacant Lots and Tracts - Commercial
C3	Real Property - Vacant Lots and Tracts - Rural, Recreational Lot
C7	Real Property - Vacant Lots - Total Exempt
D1	Real Property - Acreage, Qualified Ag and Timberland
D2	Real Property - Farm and Ranch Improvements on Qualified Ag & Timberland
EL	Real Property-Rural Land ONLY - Not qualified for Ag and Timberland
E1	Real Property - Rural Land with Residential Improvements, Not qualified for Ag & Timberland
E2	Real Property - Rural Land with Mobile Home, Not qualified for Ag & Timberland
E3	Real Property - Rural Land with Other Improvements Not qualified for Ag & Timberland
E4	Real Property - Farm and Ranch Improvements Not qualified for Ag & Timberland
EL1	Real Property-Rural Land ONLY - Not qualified for Ag & Timberland - Total Exempt
F1	Real Property - Commercial Real Estate
F2	Real Property - Industrial Real Estate
F3	Real Property - Commercial/Industrial-Total Exempt
G1	Real Property - Oil, Gas & Mineral Reserves (Producing)
G2	Real Property - Oil, Gas & Mineral Reserves (Non-Producing)
G4	Real Property- Oil, Gas & Mineral Reserves (Total Exempt)
J1	Real and Tangible Personal Property - Water Companies
J2	Real and Tangible Personal Property - Gas Companies
J3	Real and Tangible Personal Property - Electric Companies
J4	Real and Tangible Personal Property - Telephone Companies
J5	Real and Tangible Personal Property - Railroads
J6	Real and Tangible Personal Property - Pipelines
J7	Real and Tangible Personal Property - Cable Companies
J8	Real and Tangible Personal Property - Other
L1	Personal Property - Commercial
L2	Personal Property - Industrial & Manufacturing
L3	Personal Property Commercial/Industrial - Total Exempt
M1	Other Tangible Personal Property - Mobile Homes - Imp Only
M3	Other Tangible Personal Property - Mobile Homes Only in Mobile Home Park
N1	Intangible Personal Property
O1	Real Property - Residential Inventory - Lots
S1	Personal Property - Special Inventory
XA	Section 11.111 - Public property for housing indigent persons

Updated 2013

XB	Section 11.145 – Income Producing Tangible Personal Property valued under \$500
XC	Section 11.146 – Mineral interest property valued under \$500
XD	Section 11.181 – Improving property for housing with volunteer labor
XE	Section 11.182 – Community Housing Development Organizations
XF	Section 11.183 – Assisting ambulatory health care centers
XG	Section 11.184 – Primarily performing charitable functions
XH	Section 11.185 – Developing model colina subdivision
XI	Section 11.19 – Youth, spiritual, mental, and physical development organizations
XJ	Section 11.21 – Private schools
XL	Section 11.231 – Organizations Providing Economic Development Services to Local Community
XM	Section 11.25 – Marine Cargo containers
XN	Section 11.252 – Motor vehicles leased for personal use
XO	Section 11.254 – Motor vehicles for income production and personal use
XP	Section 11.271 – Offshore drilling equipment not is use
XQ	Section 11.29 – Intracoastal waterway dredge disposal site
XR	Section 11.30 – Nonprofit water or wastewater corporation
XS	Section 11.33 – Raw cocoa and green coffee held in Harris County
XT	Section 11.34 – Limitation on taxes in certain municipalities

JURISDICTION CODES

Counties

GGG	Gregg County
GRC	Rusk County
GSC	Smith County
GUC	Upshur County
GHC	Harrison County

Cities

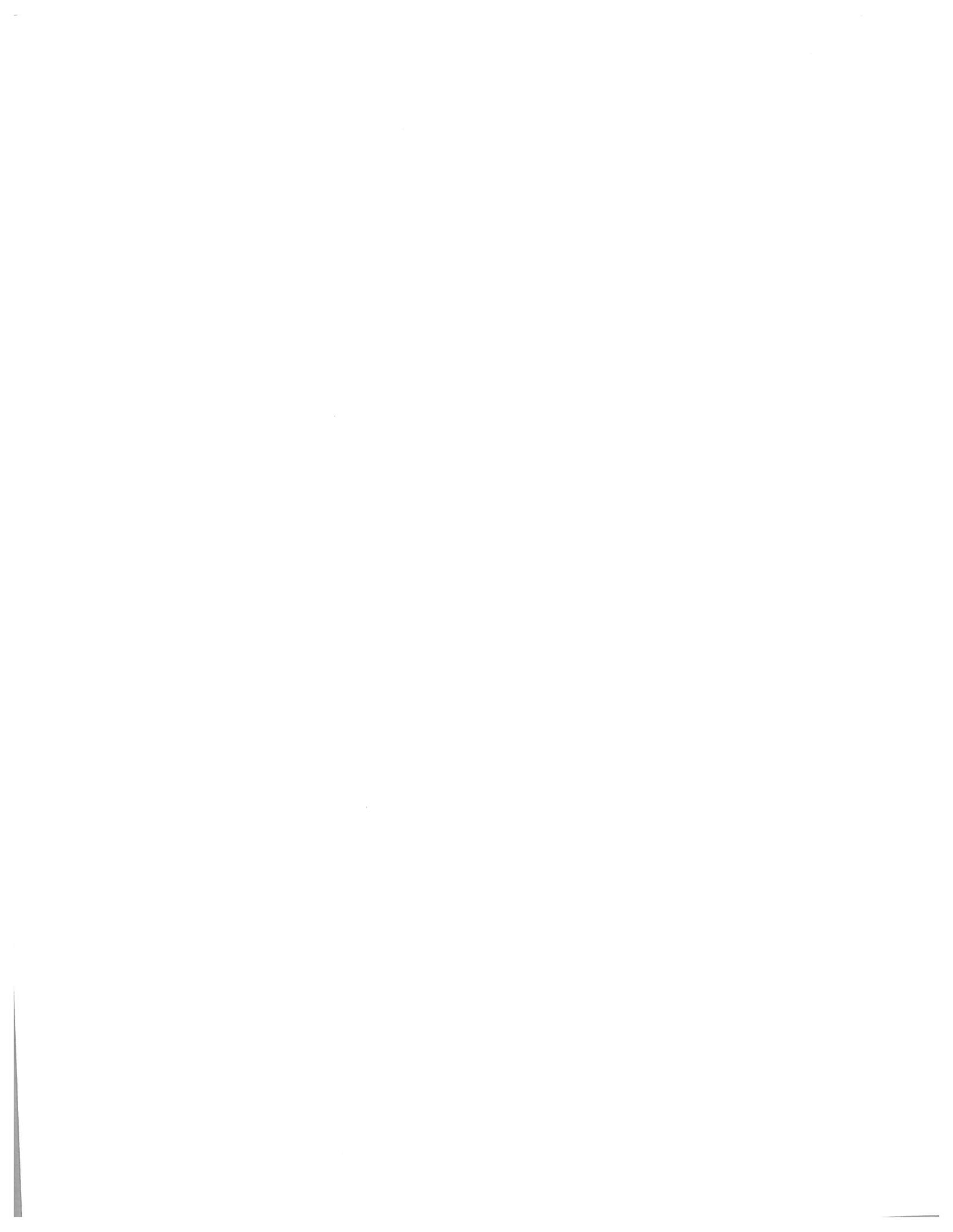
CLV	Longview City
CKG	Kilgore City
CGW	Gladewater City
CWC	Warren City
CCV	Clarksville City
CLP	Lakeport City
CWO	White Oak City
CEC	Easton City

Schools

SLV	Longview School
SPT	Pine Tree School
SGW	Gladewater School
SKG	Kilgore School
SWO	White Oak School
SSH	Spring Hill School
SSB	Sabine School
SHV	Hallsville School

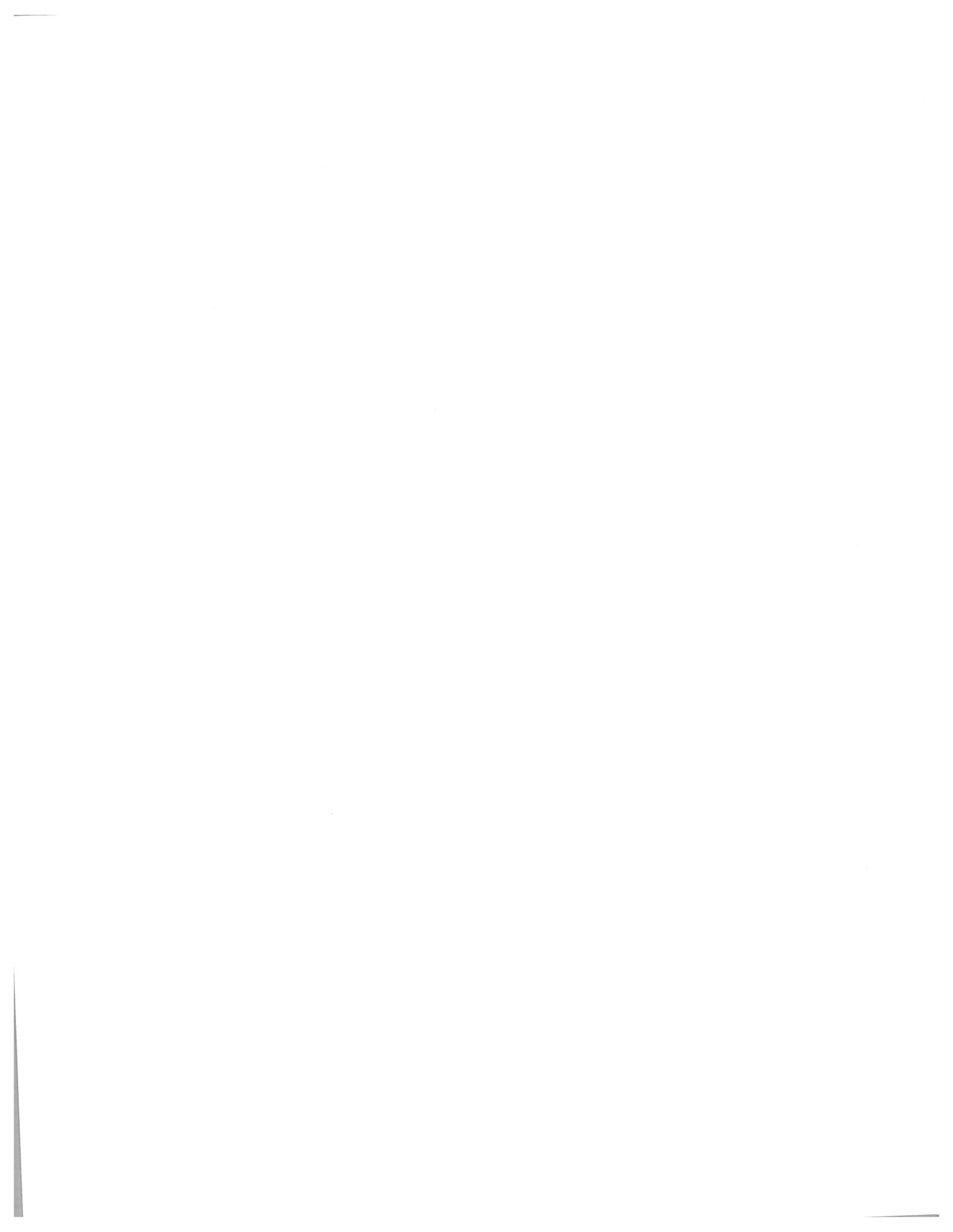
Others

RFD	Gregg Rural Fire District
RDB	County Road and Bridge
LDW	Liberty-Danville Water District
KJC	Kilgore Junior College



JURISDICTION LIST

CODE	JURISDICTION	COLLECTED BY
<p>GGG CCV CEC CKG CLP CLV CWO SKG SLV SSB SWO KJC RFD</p>	<p>Gregg County Clarksville City Easton City Kilgore City Lakeport City Longview City White Oak City Kilgore School Longview School Sabine School White Oak School Kilgore College Gregg County Emergency Services Dist #1</p>	<p>Kirk Shields Tax Assessor-Collector Gregg County Tax Office PO Box 1431 Longview, Texas 75606</p> <p>903-237-2552</p> <p>Fax: 903-237-2607</p>
<p>SGW CGW CWC</p>	<p>Gladewater School Gladewater City Warren City</p>	<p>Trecia Hodges Tax Assessor-Collector PO Box 1688 Gladewater, Texas 75647</p> <p>903-845-2436</p> <p>Fax: 903-845-6891</p>
<p>SPT</p>	<p>Pine Tree School</p>	<p>Melissa Newman Tax Assessor-Collector PO Box 5878 Longview, Texas 75608</p> <p>903-295-5005</p> <p>Fax: 903-295-5004</p>



POSSIBLE JURISDICTION COMBINATIONS

GREGG COUNTY

GGG SGW CGW KJC RDB
 GGG SGW CWC KJC RDB
 GGG SGW KJC RDB
 GGG SGW CCV KJC RDB

GGG SKG CKG KJC RDB
 GGG SKG KJC RDB
 GGG SKG KJC RDB LDW
 GGG SKG KJC RDB RFD

GGG SLV CEC RDB
 GGG SLV CLV RDB
 GGG SLV RDB
 GGG SLV CLP RDB RFD
 GGG SLV RDB RFD

GGG SPT CLV RDB
 GGG SPT RDB
 GGG SPT CWO RDB

GGG SWO CWO KJC RDB
 GGG SWO CCV KJC RDB
 GGG SWO KJC RDB

GGG SSB CKG KJC RDB
 GGG SSB KJC RDB

GGG SSH CLV RDB
 GGG SSH RDB

SMITH COUNTY

GSC SGW KJC

RUSK COUNTY

GRC SKG CKG
 GRC SKG

HARRISON COUNTY

GHC SHV CLV

UPSHUR COUNTY

GUC SGW CGW
 GUC SGW CGW KJC
 GUC SGW KJC
 GUC SGW CWC KJC
 GUC SUG CGW
 GUC SUG CWC

Counties

GGG Gregg County
 GRC Rusk County
 GSC Smith County
 GUC Upshur County
 GHC Harrison County

Cities

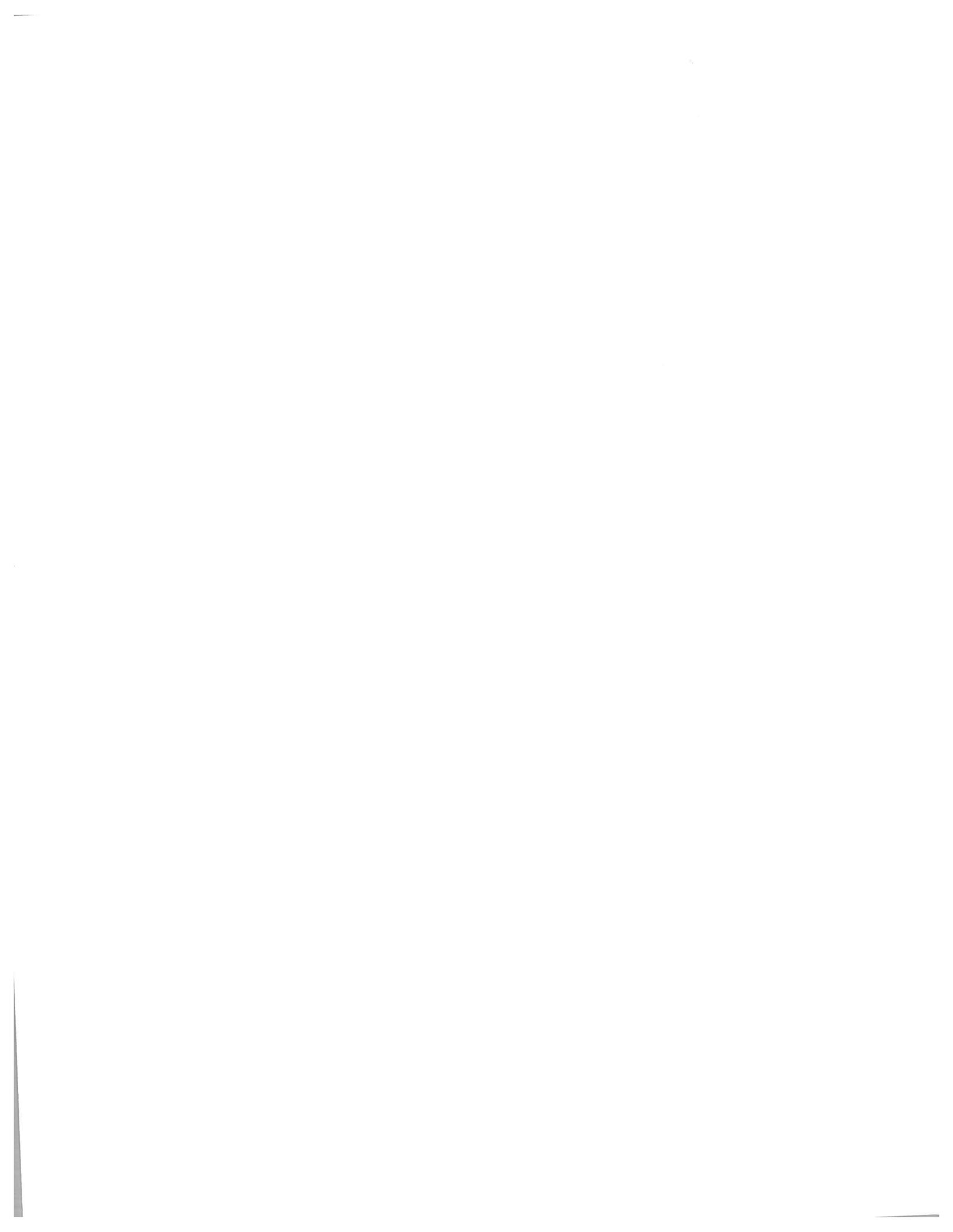
CLV Longview City
 CKG Kilgore City
 CGW Gladewater City
 CWC Warren City
 CCV Clarksville City
 CLP Lakeport City
 CWO White Oak City
 CEC Easton City

Schools

SLV Longview School
 SPT Pine Tree School
 SGW Gladewater School
 SKG Kilgore School
 SWO White Oak School
 SSH Spring Hill School
 SSB Sabine School
 SHV Hallsville School

Others

RFD Gregg Rural Fire District
 RDB County Road and Bridge
 LDW Liberty-Danville Water District
 KJC Kilgore Junior College



GREGG APPRAISAL DISTRICT EXEMPTIONS GUIDE

AS OF: 8/4/14

NOTE: AMOUNTS ARE SUBJECT TO CHANGE

ENTITY ****CITIES****	LOCAL OPTION				STATE MANDATED				TOTAL REGULAR	TOTAL OVER 65	TOTAL DSBL
	OVER 65	DSBL	FRZ GRANTED	REG HMST	OVER 65 DSBL	DV	%				
Clarksville City	25,000	25,000				X	20	20%	20%+25,000	20%+25,000	
East Mountain	3,000	3,000				X					
Easton City						X					
Gladewater City	6,000					X			6,000		
Kilgore City	15,000	15,000				X	20	20%	20%+15,000	20%+15,000	
Lakeport City	25,000	25,000				X			25,000	25,000	
Longview City	10,000	10,000	YES			X			10,000	10,000	
Warren City	6,000					X	20	20%	20%+6,000		
White Oak City	20,000	20,000				X	20	20%	20%+20,000	20%+20,000	
****OTHER****											
Gregg County	25,000	25,000	YES			X	20	20%	20%+25,000	20%+25,000	
Gregg County Rd & Bridge	22,000	22,000	YES	3,000		X	20	20%+3,000	20%+25,000	20%+25,000	
Gregg Co Rural Fire District						X					
Kilgore College	30,000					X			30,000		
****SCHOOLS****											
Gladewater	6,000		YES	15,000	10,000	X	20	20%+15,000	20%+31,000	20%+25,000	
Kilgore	4,000		YES	15,000	10,000	X	20	20%+15,000	20%+29,000	20%+25,000	
Longview	5,700	5,700	YES	15,000	10,000	X		15,000	30,700	30,700	
Pine Tree	10,000		YES	15,000	10,000	X	20	20%+15,000	20%+35,000	20%+25,000	
Sabine	5,000	15,000	YES	15,000	10,000	X	20	20%+15,000	20%+30,000	20%+40,000	
Spring Hill	4,000	4,000	YES	15,000	10,000	X	15	15%+15,000	15%+29,000	15%+29,000	
White Oak	15,000	15,000	YES	15,000	10,000	X	20	20%+15,000	20%+40,000	20%+40,000	

GREGG APPRAISAL DISTRICT

RURAL LAND / AG – TIMBER & WILDLIFE MANAGEMENT MANUAL

2014

RURAL LAND / AG-TIMBER & WILDLIFE MANUAL

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1. INTRODUCTION

The Rural Land Manual provides guidelines to assist appraisers in the market valuation of rural land. This text is designed to enable the appraiser to understand how Gregg County Appraisal District appraises rural land based on the market. As appraisers we are aware of the basic appraisal skills that are needed to appraise and make unbiased decisions. The Table of Contents, index, glossary, and references is designed to assist the appraiser for easy access on specific topics.

The following manual includes information on agricultural, wildlife and timber appraisals. The appraiser refers to the State Comptroller standards specifying the methods to apply and the procedures to use in appraising land designated for agricultural, wildlife or timber use.

2. PROPERTY DESCRIPTION

2.1. Discovery - When appraisers discover property, they identify it. This is done by the property type (rural agricultural or timber land, and so forth). The following sources help appraisers discover taxable property:

2.1.1 Field Inspections - By properly completing a physical inspection - the appraiser can ascertain the proper land category and correctly describe the physical features of the land. The appraiser then selects the appropriate class and makes any required adjustments. (Refer to the Rural Land Classification Schedule). This information is recorded on the appraisal card and entered in the computer by the appraisal technicians.

An inspection can be generated by any of the following:

- A. Drive-Outs** - Appraisers drive out assigned areas of the county close to January 1st of each year to look for any changes that would effect the market value as of January 1. The changes are recorded on the appraisal cards and turned into the appraisal technicians to be entered in the computer. The appraiser may also 'p-code' the account for an inspection at a future date if needed.
- B. Split-Outs** - When smaller tracts are sold out of a larger tract in a deed transfer the appraiser makes a field inspection for land use changes. These changes are reflected on the appraisal cards and turned into the technicians for data entry. Both maps and records are updated as land is split by GIS and records department.
- C. Permits & Mechanics Liens** - These documents have information about new structures and costs and indicate a change of land use. The appraisal technicians receive copies of the liens and permits that are filed with the cities and the County Clerk's office. The technician codes the accounts for field inspections.
- D. Ag/Timber and Wildlife Applications** - These forms describe the property's use. They are filed by the owner between January 1st and April 30th for the current year and turned in to the assigned technician for processing. The technician codes the account and gives the application along with the field card to the agricultural appraiser to conduct a field inspection to verify use. After the appraiser approves or denies the application it is turned back to the technician to complete the data processing. The Wildlife Management Annual Report will be processed in the same manner in order to verify wildlife management activities. As the deadline

date for filing these applications conflicts with the mandated appraisal notice date, a coding system assists GCAD in assuring that all applications are processed and field checked in an efficient manner.

2.2 Data Collection - The appraiser collects information pertaining to land such as site-specific data, sales and ag/wildlife/timber income and expenses that influence value. The appraisers rely on this data to estimate value. The following are data sources that appraisers use:

2.2.1 Sales - Each time a real property transfer occurs a sales letter is mailed to both the buyer and seller of the property by the technician department. Property owners furnish us with the date of sale, sales price, and any special circumstances of the sale. Once obtained, sales data are edited to remove non-arm's-length transfers, such as sales between related parties or forced sales. The appraisal technician codes the account as a valid (vv) or invalid sale (vn) in the computer. If the technician has any question to validate the sale it is refer to the appraisal department. Realtors and fee appraisers also provide us with sales and other information of properties that have sold.

2.2.2 Ag/Timber and Wildlife Prices - To determine Ag/Timber/Wildlife within our district the appraiser obtains certain information. This process is done between January and March of each year. The following sources provide information on which to base determinations on productivity values:

A. Texas Agricultural Extension Service - Our local county extension agent provides us with rents and expenses on pasture land. GCAD's Agricultural Appraisal Advisory Board will be in place during the 2011 year, this will assist the district in maintaining current market information as related to ag/timber/wildlife related properties.

B. Agricultural Stabilization and Conservation Service (ASCS) - The local ASCS has information on crops typical for the area.

C. Soil Conservation Service (SCS) - The SCS has comprehensive information related to the productive capacity of soils. SCS is familiar with typical crops, yields, carrying capacities for livestock, production practices, and typical lease arrangements.

D. Texas Forest Service (TFS) - This is a state agency and has branch offices throughout the state's timber region. The agency publishes

a bi-monthly report of timber stumpage prices, called Texas Timber Price Trends. This publication shows harvest information for each product and for each timber-producing county in Texas.

E. State Comptroller's Office - This office distributes an information packet every year containing information about agricultural cost, prices, and yields. They also provide a Timber Production Value Spreadsheet when requested on disk.

2.2.3 Physical Descriptions - Descriptions of rural land include size, shape, topography, access, as well as other factors which influence the market value. The appraiser also indicates the property's use - improved or native pasture, timber etc., and any restrictions on use. When a parcel serves more than one use, the field appraiser indicates the acreage devoted to each. This information is documented on the appraisal card by the appraiser when obtain from maps, inspections, and property owners. The technician enters information in the computer and it becomes part of their permanent record. Property characteristics data are used in the sales and analysis system to stratify properties for ratio studies and to identify and list comparable sales.

2.3 Market Analysis - This analysis is done annually and it reveals the direction and strength of the social, economic, governmental and environmental forces and trends that make an impact on the value of a property. Refer to the Market Analysis Document listed on the report section of this manual.

2.4 Highest and Best Use - Properties are cateoragized and classified in accordance with highest and best use with data collection and field observation by the appraiser. When the main purpose of the appraisal is to estimate market value, the highest and best use analysis recognizes the most profitable, competitive use for the property. If the property use is not the highest and best use, appraisers must still value the property according to the highest and best use. The highest and best use of the parcel of property may change over time because of changes in market conditions. The following factors affect property values and help determine a proper highest and best use:

2.4.1 Flood Maps - These maps are located and available in our mapping department for the appraiser to access and indicate if the property is in the floodway. This information is coded on the appraisal card to be enter in the computer by the appraisal technician.

2.4.2 Zoning - Zoning is important in determining land classification because zoning ordinances prescribe exactly what uses are permitted for the property. These zoning maps are on file at the District and GIS

updates any changes made by the city. The appraiser refers to the maps for land classification.

2.4.3 Soil - The condition of the soil, as well as its type, are primary influences on the type of crops that can be grown. Also, the condition and soil type are primary to carrying capacities for grazing lands and growing timber. The appraiser uses this factor for determining the agricultural and timber classes.

2.4.4 Topography - Topography is the physical features of a site, such, as view, slope, contour, grading, drainage, trees, and soil condition. The appraiser determines the use of the rural land by these physical features. Flat and gently rolling land can be used for farmland, steeper land might have to be used for grazing of livestock. These features are determined by field inspections and or the property owner. This information is recorded by the appraiser on the appraisal cards to be entered in the computer by the technician.

2.4.5 Water - The availability of water has a direct bearing on the land's highest and best use. Having to provide supplemental water limits crops or grazing in some areas. Field inspections and our aerial photography will indicate creeks, ponds, or lakes on the property. Rural water companies provide the appraiser with information on availability.

2.4.6 Road Frontage and Type - Another important variable in calculating rural land is the road factor. Land that is located on highways and FM roads would yield a higher value than land that has frontage on unpaved roads. For this reason, a road factor adjustment is given to account for this difference by the appraiser. Field inspections and GIS maps indicate this information. Refer to the Rural Land Schedule for these factors.

3. APPROACHES TO VALUE - CONSUMPTIVE, INVESTMENT & PRODUCTION

Consumptive - The principle factor influencing the market value of rural land in the consumptive land market is often characterized by the purchase of small tracts of land to be used for recreational purposes. For instance, an individual who lives in a city may purchase a 10 acre tract of land in a rural area to visit on weekends with his family.

Investment - The principle factor influencing the market value of rural land in the investment land market is the appreciation potential of land investments. The investment land market is not composed strictly of speculators who purchase land with the intent to make a quick profit by resale, but also includes individuals who purchase land for conversion into subdivisions or for other types of development. In addition, the investment land market includes individuals who purchase land as a means of preserving their capital for a later use, or as a hedge against inflation. Investment is generally the principal market influence in suburban areas.

Production - The principle factor influencing value of rural land market is the income potential associated with agricultural production. In the production land market, land values reflect the productive capacity of soils, the availability to water, and the topographic features which influence the ability of a producer to use the land for agricultural purposes.

The most distinctive feature of the rural land market is that all three types of market influences, in combination with supply, establish market values. For this reason, it is important that the appraiser be knowledgeable of the key factors that influence value and of the relative influence each of these factors has upon value when establishing procedures for the valuation of rural land.

3.1 Cost - The cost approach is not applicable to the valuation of vacant land. As land is not a depreciable item, a separate estimate of land value is required when there are improvements on the land in the Cost Approach. The appraiser has to subtract the improvement values from the total value to obtain land residuals. The cost approach, therefore, requires accurate, current land values and construction cost data, and accrued depreciation.

3.2 Sales Comparison - The appraiser uses the sales comparison approach to model the behavior of the market by comparing the subject properties with similar properties that have recently sold. The appraiser performs this process each year between September and March.

3.2.1 Sales Analysis - First item in the sales comparison approach is for the appraiser to run a list of sales data from the recall program. The appraiser checks for any factors that influence the selling price and

makes adjustments by adding or subtracting for these factors.

3.2.2 Unit of Comparison - The unit of comparison is converting the sale price to a price per unit (per acre) to make it easier to compare and adjust for attribute differences. Rural land is priced by the acre and divided into several areas for the purpose of rural land pricing. Each of these areas determine what base price the parcel will receive. After determining what area the property is located in, the next task will be to determine what land classification is best suited for that type of land and how many acres are included in the classification. Generally, a parcel of land that is 50 acres in size sells for more per acre than a comparable parcel of 100 acres in size. The land classes are defined in the Rural Land Schedule located in the appendices of this manual. The technician enters this information and the computer does the calculation.

3.3 Income - In estimating productivity value, the appraiser uses the income approach to calculate the agricultural and timber values. Productivity value measures the worth of land based on its ability to produce income. This calculation is done between January and March on an annually basis.

3.3.1 Ag/Wildlife - Rent - To determine the agricultural-use value of the land the appraiser estimates the net to land using information obtained from the County Extension Agent and or local ranchers on rents and expenses. Then the appraiser uses the methods published in the Manual for the Appraisal of Agricultural/Wildlife Land to calculate the productivity value.

3.3.2 Timber - The appraiser uses accepted income capitalization methods applied to average net to land to determine timber values. The appraiser obtains information from the Texas Timber Price Trends Report published bi-monthly by the Texas Forest Service and the State Comptroller's Office furnishes information on request. Refer to procedures and methodology set out in the Manual for the Appraisal of Timberland published by the State Comptroller to calculate the timber values.

4. STATISTICAL REVIEW

The following methods are used to gauge the accuracy and consistency of valuations.

- 4.1 Ratio Reports** - The appraiser runs this report from sales data information that has previous been entered in the computer. Ratio reports provide the best available measure of appraisal performance and are a valuable tool for monitoring appraisal results, identifying revaluation priorities, adjusting valuations to the market.
- 4.2 Data Base Reports** - The appraiser generates spreadsheets, graphs and diagrams from the sales data to help clarify ratio study statistics and this provides a more complete picture of appraisal performance than statistics alone.
- 4.3 Stratification** - This process is when the appraiser groups together land sales by area, zoning and probable use. The next step would be to plot market data on land value maps to discover and display trends. The district is already divided into several areas for the purpose of rural land pricing. These sorting criteria ensure that land values reflect market data for parcels with similar or competitive uses in the same area.

5. MODEL TESTING, QUALITY CONTROL, & CORRELATION

These factors are very important to our system; the data is edited and tested to ensure their consistency and accuracy before they are used for valuation. Specification and calibration are distinct steps in modeling.

- 5.1 Specifications** - Model specification is the designing of the Rural Land Schedule based on the ratio reports and market analysis. The appraiser selects variables and relationships among them that will best represent the relationship of these variables to market value. The attributes that we take in consideration are road frontage, access and tract size. The appraiser runs a regression analysis from the sales data to relate the characteristics of sold properties to their sales price. The specifications are reviewed each year. Refer to the Report Section for these reports and the land value model.
- 5.2 Calibration** - During model calibration, the appraiser reviews and determines the percentage adjustments for the variables and if these are

still factors that effect the model. Calibration is done annually to keep the model current and accurate. Refer to the Report Section for these documents.

5.3 Final Value Implementation - The appraiser conducts a final ratio study to measure and evaluate the accuracy and uniformity of the new values. Also test the schedules against the sales used in their development to determine their effectiveness and make revisions where necessary. The final value is the appraiser's opinion or conclusion resulting from the application of appraisal analysis. Final Value Implementation consist of the following:

5.3.1 Individual Properties - The appraiser reviews individual tracts of rural land for the proper classification and adjustment factors. Then apply the valuation schedules to the individual parcels to estimate market values. The changes on made on the field cards and turned into the technicians.

5.3.2 Mass Changes - After the model has been tested. Then the appraiser makes changes or adjustments to a particular land class. For mass appraisal purposes, the appraiser only needs to record the area number (B), land class and number of acres for each class, total acres for pricing and road factors. These variables are enter in the computer by the technician and the computer automatically calculates the value.

5.3.3 Schedule Changes - The last step is to implement necessary changes to the schedules that will reflect the current market value. After approval from Director of Appraisal, a data processing request form is completed and sent to DP for implementation of these changes.

REPORTS

1. Market Analysis Document - Annual Agriculture, Timber, & Rural Land Valuation Report filed in the Resource Room.
2. Land Type Codes

MODEL

LAND VALUE MODEL

VALUE = Acres x Unit price.... x Size Adj.... x Road Factor....

AG VALUE-MODEL

VALUE = $\frac{\text{Rent...} - \text{Expenses....} - \text{Tax Rate...}}{\text{Cap Rate...}}$

TIMBER VALUE MODEL

VALUE = $\frac{(\text{Price per acre} \times \text{Growth rates} \times \text{Soil types}) - \text{Cost}}{\text{Cap Rate}}$

RURAL LAND CLASSIFICATION SCHEDULE

USE	CLASSIFICATION	DESCRIPTION
Agriculture	RI1	Rangeland Improved Pastureland composed of improved grasses such as bermuda, bahia, etc. These grasses are usually fertilized and have potential for cultivation and a high forage production capability.
	RN1	Rangeland Unimproved Pastureland composed of mostly native grasses and are not fertilized but are used primarily for grazing purposes.
	RB1	Rangeland Rangelands composed primarily of brush land. Can be grazed but is of much less quality than RN1.
Timberland	TP1	Pine Timber Land composed predominately of pine timber with an optimum soil class of 1.
	TP2	Pine Timber, soil class 2
	TP3	Pine Timber, soil class 3
	TP4	Pine Timber, soil class 4
	TH1	Hardwood Timber Land composed predominately of hardwood timber with an optimum soil class of 1
	TH2	Hardwood timber, soil class 2
	TH3	Hardwood timber, soil class 3
	TH4	Hardwood timber, soil class 4
	TM1	Pine/Hardwood Mix. Land composed of a mixture of pine and hardwood timber with an optimum soil class of 1.

TM2	Mixed timber, soil class 2.
TM3	Mixed timber, soil class 2.
TM4	Mixed timber, soil class 2.

*Flood Factor	Y	Flood plain. These are areas that are prone to flooding and are inaccessible during periods of rainy weather. Considered a detriment to land owner.
	X	Floodway. Areas that are prone to flooding during times of minimal rainfall. Usually are low lying lands located along rivers and creeks. Considered a severe detriment to land owners.

*Flood factors are not land classifications by themselves, rather they are to be used with the agriculture or timberland class codes, (ie: RN1Y, TP1X, etc.)

Minimal Use	M	Land that has been damaged by elements such as saltwater or oilfield damage that render the property of little market value.
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**CURRENT MARKET TRENDS
RURAL LAND/ AG-TIMBER & WILDLIFE
MANAGEMENT**

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- I. Summary
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 - 1. Application Processing Procedures
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 - 4. Notes for Wildlife Application/Qualification

**GCAD Agricultural Use Questionnaire
For
1-D-1 (Open-Space) Agricultural Land**

**GREGG APPRAISAL DISTRICT
4367 W. LOOP 281
LONGVIEW, TEXAS 75604
903-238-8823**

Tax Year: _____
Account Number: _____

To assist us in timely verifying your eligibility for Agricultural Productivity Valuation, please complete and return this questionnaire along with your application by April 30th. If you have questions regarding this form please call our office at 903-238-8823 and ask for the Agricultural Department.

Owner's Name: _____
Mailing Address: _____
City, State, Zip Code: _____
Phone Number: _____

1. If used for grazing, was the land fenced on January 1? Yes No Is land fenced now? Yes No
List the type of livestock grazed: Number of Cattle _____ Number of Goats/Sheep _____
Number of Horses _____ Other (specify) _____

2. How many acres are: Improved Pasture _____ Native Pasture _____
Type of Grass _____

Note: Wooded pastures without a sufficient forage base do not qualify as pasture land.

3. Is this land currently in a FSA program, or do you plan to participate in a FSA program during the next 12 months?
Yes No

4. If you produce one of the following, please provide the information requested:

Hay	# of Acres: _____	<i>(Also, complete the Hay Supplement on the back of this form)</i>
Corn	# of Acres: _____	Average yield per acre in bushels: _____
Wheat	# of Acres: _____	Average yield per acre in bushels: _____
Soybeans	# of Acres: _____	Average yield per acre in bushels: _____
Milo	# of Acres: _____	Average yield per acre in CWT: _____
Nursery	# of Acres: _____	Primary nursery stock grown: _____
Greenhouse	# of Acres: _____	# of Greenhouses per Acre: _____
Tree Nursery	# of Acres: _____	# of Trees per Acre: _____
Orchard	Specify Variety of Trees: _____	
	# of Acres: _____	# of Trees per Acre: _____
Truck Farm	# of Acres: _____	Primary Crop: _____
Honey Bees	# of Acres: _____	Production of Human Food or Pollination? (circle one)
Other (specify): _____		

5. Is this property leased for hunting? Yes No If yes, Lease Price per Acre: _____
City/State/Zip: _____ Phone #: _____

6. Do you lease this property for agricultural purposes? Yes No
If yes, please provide the following: Lease price per Acre: _____ Share/Split _____
This property is Leased to: _____
Mailing Address: _____

7. If property was purchased in the last three years, what was the sale price? (optional): \$ _____

Hay Production Supplement

8a. What is the predominant type of forage species on this property? _____
8b. How many times was hay cut and baled on this property last year? _____
If only one cutting was made, please explain why: _____

8c. How many pounds of dry hay were produced on this property last year? _____ pounds
How many bales?: _____ round bales _____ square bales

8d. Are weed & brush control practices carried out on this property? Yes No
If no, please explain why not: _____

8e. Does this property receive fertilization and/or liming? Yes No If yes, how often? _____
If no, please explain why not: _____

Any person who makes a false entry upon the foregoing record shall be subject to the penalties set forth in Section 37.10 of the Texas Penal Code.

I certify that the information given on this form or attached to this form is true and correct.

Owner's Signature Date



GREGG APPRAISAL DISTRICT

4367 W Loop 281
Longview, TX 75604
(903) 238-8823
FAX (903) 238-8830

Thomas R. Hays, RPA, CCA, CTA
Chief Appraiser

Date:

Name
Address
City

Account Number:

Acres:

Property Description:

WILDLIFE ANNUAL REPORT

Dear Property Owner:

An annual review of your property which has previously received wildlife designation is being conducted for 2014.

Confirmation of how wildlife was implemented for 2011 is requested. Enclosed is the Texas Parks and Wildlife Annual Report for Wildlife Management.

To continue wildlife designation, the completed **Wildlife Annual Report** must be returned within 30 day from the date of this letter.

If you have any questions, please call Marc Morgan at 903-238-8823.

GREG COUNTY APPRAISAL DISTRICT

Marc Morgan
Appraiser

IX. Processing Agricultural, Timber and Wildlife Applications

AGRICULTURAL, TIMBER AND WILDLIFE APPLICATIONS

Review Chapter 23 Sections C, D & E of Texas Property Tax Code, Manual for the Appraisal of Agricultural Lands, Manual for the Appraisal of Timberland, Guidelines for the Qualification of Agricultural Land in Wildlife Management Use and GCAD Rural Land Manual.

Texas law allows farmers, ranchers and timber growers to pay property taxes based upon the “productivity value” of their land rather than on market value. This means qualified land is taxed based on its ability to produce crops, livestock or timber – not on its value on the real estate market. The result is a substantial property tax savings intended to support agricultural endeavors by Texas property owners.

Property owners must file an application form after January 1st, but no later than April 30th. If the property owner misses the April 30th deadline, a late application may be filed any time before the Appraisal Review Board approves the appraisal records (generally mid-July). However, the property owner will be charged for filing a late application.

Once the property owner receives agricultural or timber productivity appraisal, an owner does not need to reapply unless required to do so by the chief appraiser. GCAD applies coding to properties throughout the year as ownership changes occur on agricultural property, these property owners will be requested to make reapplication. GCAD also has all qualified ag/timber/wildlife properties reapply on a cyclic basis to maintain file accuracy. Qualified “Wildlife” properties are also required to file a “Wildlife Management Annual Report” yearly with the district.

APPLICATION PROCESSING PROCEDURES

1. Applications are mailed or given to taxpayer, (coded account applications mailed approximately Dec. 30 with a second request mailed to those not yet returned as deadline nears)
2. Processing of applications received
 - a. Stamp date received
 - b. Applications reviewed by Technician to verify:
 - i. Step 1 (Owner’s name & address), (phone number) and Step 2 (Describe the property’s use) must be completely filled out and Yes/No questions answered
 - ii. Make sure application is signed and dated
3. Any questions about the completeness of an application may be directed to an appraiser
4. If NOT complete
 - a. Highlight sections that need to be answered
 - b. Return the application with additional information request letter (see attached)
 - i. Should indicate the information needed
 - ii. Specifies a specific date to return completed application
 - iii. Always include a GCAD self- addressed envelope
5. If Complete:
 - a. Code account that application is received

- i. Property Group Code A12 is entered on Property Group Code Screen (A12 indicates that application has been received for tax year 2012)
 - b. Print a card and staple to application for an appraiser to review
- 6. Field Inspection
 - a. Review application in-house, checking Pictometry, effective acres under same ownership, Land & Timber Class tables, etc. to have all necessary info in field
 - b. Arrange assigned inspections into working route
 - c. Make good notes, take pictures as needed
 - d. Complete GCAD form section of application
- 7. Appraiser approves or denies application and returns it the Technician
 - a. If denied
 - i. Appraiser indicates on application reason for denial – initials and dates
 - ii. Technician will note in account on appraiser info screen that application was denied
 - iii. Technician prepares a denial letter and mails it by certified mail to property owner or agent
 - iv. Denial letter is scanned
- 8. Technician
 - a. Enters account number and go to “Roll History” screen.
 - i. Check to see if current owner received Ag/Timber evaluation last year
 - ii. If not, make note of that for later reference
 - b. Work the appraiser’s card.
 - i. All ag/timber land MUST have a state code of “D1”
 - ii. Adjust all other land segments in accordance to the appraiser’s instructions
 - iii. Make sure that the “productivity box” is checked on the ‘PRODUCTIVITY VALUATION’ screen; this is what activates the ag/timber use valuation.
 - iv. Enter either “1d1 or tim” as the use code. 1d1 is for ag use (RN1, RI1) and tim (ANY LAND SEGMENT WITH T IN IT (TM1,TM2,TM3, TM4,RT1) is for timber use
 - v. If the property owner did NOT receive ag/timber use on the property the prior year the “new ag” box WILL need to be checked. Apply and recalculate at this time.
 - vi. Go to the “Legal” screen and add the ag/timber use and number of acres it includes to the legal (ex: AB 92 G W HOOPER SUR TR 52 SEC 3 AG USE ON 3 ACRES TIMBER USE ON 7 ACRES).
 - vii. Go the the “Appraiser Info” screen and enter your notes. Make sure the appraiser’s initials, your initials and the date are in the notes (ex: AG ’12 GRANTED JK/LC 2-8-12)
 - viii. Finally, double check your work.
 - 1. Make sure that the ag/timber use fields on the roll history screen have value in them.
 - 2. State Code is D1 for segments receiving ag/timber value

LATE AG/TIMBER APPLICATIONS
NOTIFICATION TO TAX ASSESSOR-COLLECTORS AND PROPERTY OWNERS

According to Section 23.541 of the Property Tax Code, when a late application is approved, we are instructed to notify the owner that he is subject to a penalty of ten percent of the difference between the amount of tax imposed on the property and the amount that would be imposed if the property owner were taxed at market value. The chief appraiser shall accept and approve or deny an application for ag/timber valuation after the deadline for filing (before May 1) if it is filed before approval of the appraisal records by the appraisal review board (usually this occurs in July).

In order to notify the owner and the tax assessor-collectors of the late applications there are certain steps that have to be followed.

1. When application is received after April 30th:
2. Indicate on land segment that application is late
 - a. Click Late AG box
3. All denied applications will be processed as discussed previously
4. By August 1st request listings from data processing on all the late approved applications.
 - a. Two listings will be ordered
 - i. : by jurisdiction and by Appraisal District in alpha order.
5. By August 1st:
 - a. request letters from data processing that will be mailed to taxpayers
6. By August 31st:
 - a. The lists will be mailed to the tax collection offices with a cover letter explaining the list. Copies of the list and letters will be kept in files in Appraisal Tech area.
7. The tax assessor-collectors are responsible for calculation of the penalty.
8. The Appraisal District is required to notify the taxpayer that the property is subject to a penalty.
9. There will be a response from the taxpayer. Explain reason for letter.

AG/TIMBER ROLLBACK PROCESSING

If land receiving an agricultural appraisal changes to a non-agricultural use, the property owner who changes the use will owe a rollback tax. The rollback tax is due for each of the previous five years in which the land got the lower appraisal. The rollback tax is the difference between the taxes paid on the land's agricultural value and the taxes paid if the land had been taxed on its higher market value. Plus, the owner pays 7 percent interest for each year from the date that the taxes would have been due. For example, the fifth year of rollback tax bill may include as much as 35 percent interest, depending on the date the use changed.

1. Appraiser determines that a "change of use" has occurred
 - a. Prints cards for each year of the rollback
 - b. Indicates on card the acreage, market value and ag/timber value subject to the rollback
 - c. Gives to technician to notify the taxpayers and entities of rollback
2. Technician review rollback information
 - a. Completes rollback information sheet for entities
 - b. Prepares letters notifying taxpayer of rollback and option to protest
 - c. Places a note on calendar of the last day to protest the rollback
 - d. NO PROTEST FILED

- i. Letter with rollback information sheet is mailed to entities
 - e. PROTEST FILED
 - i. The entire rollback file is forwarded to ARB clerk to schedule hearing
 - ii. The ARB clerk will return the rollback file to the Ag/timber technician when the ARB makes a final decision.
 - iii. If the ARB upholds the rollback, the rollback file is returned to the AG/timber technician who will send a letter and rollback information sheet to the entities.
 - iv. If the ARB upholds the rollback, the Ag/timber technician will prepare the entity changes, if needed. These entity changes must be signed by the appraiser.
 - v. If the ARB denies the rollback, the file is returned to the Ag/timber technician and no further action is taken.
- 3. Calculating the rollback
 - a. Is a tax office function
 - b. Try to avoid
 - c. Occasionally, we will calculate an estimate only

NOTES ON WILDLIFE APPLICATION

- To qualify for agricultural appraisal under the wildlife management use, land must be qualified for agricultural appraisal under Chapter 23, Subchapter D, Tax Code, (also called 1-d-1 or open space agricultural appraisal), at the time the owner changes use to wildlife management use. A Texas Parks and Wildlife Plan must accompany the 1-d-1 application. The blank form may be obtained from www.tpwd.state.tx.us.
- SB 801 amends subdivision (7)(A) to expand the definition of land qualified for appraisal as open-space land used for wildlife management to include land that was qualified for appraisal as timberland.
- A Wildlife Management Report will be sent annually to all wildlife property owners in order to show how the wildlife management plan was implemented on each tract of land in any given year. The blank form may be obtained from www.tpwd.state.tx.us.
- A wildlife management property association may file a single wildlife management plan and annual report. The plan and the report must be signed by each landowner or agent for each landowner.

Applications filed under Subchapter C, 1-d

- Applications previously filed under Subchapter C, 1-d remain confidential pursuant to Tax Code Section 23.45.

Wildlife Management Plans filed with 1-d-1 Applications

- The Wildlife Management Plan must include:

- ownership information, property description, and current use
 - goals and objectives for the tract of land
 - specific indigenous wildlife species targeted
 - specific management activities
- Wildlife Management Plans are individually reviewed by the appraisal district to verify wildlife management activities.

GREGG APPRAISAL DISTRICT



AGRICULTURE, TIMBER, AND RURAL LAND VALUATION REPORT **2014 APPRAISAL YEAR**

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- I. Summary
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- X. Ag/Timber/Beekeeping Qualifications and Guidelines

SUMMARY

OPEN-SPACE VALUATION

Agriculture Values for 2013 were calculated after pasture rental information was obtained from Hugh Soape (Gregg County Extension Agent). Rents of \$25 for RI1 (improved pasture), \$15 for RN1 (unimproved pasture) and \$7.00 for RB1 (range brush) categories were used. The capitalization rate furnished by the State Comptroller's office was 10%. This capitalization rate is set in Section 23.53 of the Property Tax Code. The Manual for Appraisal of Agriculture was used to calculate the productivity value. The resulting values for 2014 for unimproved pasture and range brush were unchanged. Improved pasture is slightly lower than 2013. There are approximately 12,699 acres in improved pasture, 15,725 acres in unimproved pasture, and 3,323 acres in brush land.

WILDLIFE MANAGEMENT Sec. 23.51 (7)

Wildlife management means:

- A. actively using land that at the time the wildlife-management use began was appraised as qualified open-space land in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation:
 - i. habitat control;
 - ii. erosion control;
 - iii. predator control;
 - iv. providing supplemental supplies of water;
 - v. providing supplemental supplies of food;
 - vi. providing shelters; and
 - vii. making of census counts to determine population;
- B. actively using land to protect federally listed endangered species under a federal permit if the land is:
 - i. included in a habitat preserve and is subject to a conservation easement created under Chapter 183, Natural Resources Code; or
 - ii. part of a conservation development under a federally approved habitat conservation plan that restricts the use of the land to protect federally listed endangered species; or
- C. actively using land for a conservation or restoration project to provide compensation for natural resource damages pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, the Oil Pollution Act of 1990, the Federal Water Pollution Control Act, Natural Resources Code.

Properties that qualify for Wildlife Management currently receive the same per acre productivity value as 1-D-1 agricultural use.

TIMBER VALUATION

To calculate the 2014 Timber Productivity Values, we used the Timber Production Value Spreadsheet and Capitalization Rate of 8.00% that we received from the State Comptroller's office. This Capitalization Rate is set in Section 23.74 of the Property Tax Code. The 2013 cap rate was 8.02%.

The price of pine timber (unweighted) increased moderately while pine timber (weighted) decreased moderately from last year, hardwoods dramatically increased, and pulpwood increased moderately. Management costs remained level. While the Capitalization Rate for

SUMMARY

2014 fell about 0.02%, the result is somewhat lower productivity values for pine. Mixed timber increased and decreased depending on soil types, while hardwoods increased.

Overall, there is approximately 50,462 acres in timber use.

The Texas Property Tax Division contracts with the Texas Forest Service to develop the management and production costs the P.T.D. uses to determine value. Changes to growth rates and other factors based on on-going updates to the Forest Inventory and Analysis are conducted by the U.S. Forest Service.

II. 2014 Agriculture Productivity Values

2014

Agriculture
Productivity Values
Summary

Land Class	Year	Year	Year	Year
RI1	2011	2012	2013	2014
RN1	205	205	200	195
RB1	125	120	120	120
	55	55	55	55

2014 TIMBER VALUES

Class	Year	Year	Year	Year
TP1	335	290	325	305
TP2	210	175	200	185
TP3	95	70	110	125
TP4	160	150	165	160
TM1	300	290	270	265
TM2	195	185	175	175
TM3	95	90	90	100
TM4	85	80	80	80
TH1	145	160	125	135
TH2	65	80	60	70
TH3	50	55	45	50
TH4	25	30	25	25

4/1/2014

Present Vs. Prior Years Comparison

Class	Year	Year	Year	Year
	2011	2012	2013	2014
TP1	335	290	325	305
TP2	210	175	200	185
TP3	95	70	110	125
TP4	160	150	165	160
TM1	300	290	270	265
TM2	195	185	175	175
TM3	95	90	90	100
TM4	85	80	80	80
TH1	145	160	125	135
TH2	65	80	60	70
TH3	50	55	45	50
TH4	25	30	25	25

Percent Change
-6.15%
-7.50%
13.64%
-3.03%
-1.85%
0.00%
11.11%
0.00%
8.00%
16.67%
11.11%
0.00%

2014 RESTRICTED- USE TIMBER VALUES

CLASS	CLASS	VALUE
		2014
TP1S	TP1R	155
TP2S	TP2R	95
TP3S	TP3R	65
TP4S	TP4R	80
TM1S	TM1R	135
TM2S	TM2R	90
TM3S	TM3R	50
TM4S	TM4R	40
TH1S	TH1R	70
TH2S	TH2R	35
TH3S	TH3R	25
TH4S	TH4R	15

S-(SMZ)-STREAMSIDE MANAGEMENT ZONE
R-REFORESTATION

IV. Cap Rates

marc morgan

From: libby neely <lneely@gcad.org>
Sent: Wednesday, February 19, 2014 9:58 AM
To: Mark Cormier; mmorgan@gcad.org
Subject: Fw: 2014 Capitalization Rate (ag & timber)

From: thays@gcad.org
Sent: Wednesday, February 19, 2014 9:24 AM
To: Libby Neely
Subject: Fw: 2014 Capitalization Rate

From: Texas Comptroller of Public Accounts
Sent: Wednesday, February 19, 2014 9:30 AM
To: thays@gcad.org
Subject: 2014 Capitalization Rate



Susan Combs Texas Comptroller of Public Accounts

Dear Chief Appraisers:

Tax Code Sections 23.53 and 23.74 provide the methods for determining the capitalization (cap) rate used to calculate agricultural and timberland values.

In 2014, appraisal districts must use a cap rate of 10 percent for appraising agricultural or open-space land and a cap rate of 8 percent for appraising timberland.

For more cap rate information see our website at www.window.state.tx.us/taxinfo/proptax/caprates.html.

If you have any questions, please contact us by email or 1-800-252-9121 (press 2 to access the menu and then press 1 to contact the Information Services Team).

Sincerely,

Deborah Cartwright
Director
Property Tax Assistance Division

SHARE

Cap Rate for Special Valuations

Qualified agricultural or open-space and timberland are taxed on productivity rather than market value. The aim is for landowners to realize property tax savings to encourage them to continue to produce vital agricultural products, such as livestock, cotton, timber, milk and corn.

The capitalization rate (cap rate) is one of many factors used by appraisal districts to value agricultural and timberlands. Other factors also affect the final productivity values, including local agricultural trends, income and expense information, property characteristics and the property's agricultural use.

Tax Code Sections 23.53 and 23.74 prescribe the methods for determining the cap rate used to calculate agricultural and timberland values. To determine productivity values, appraisal districts calculate the typical property owner's income generated by the land and subtract certain expenses such as property taxes and the cost of fencing and irrigation wells. The result is commonly known as net-to-land. Appraisal districts divide the average net-to-land for a five-year period by the annual cap rate to arrive at the land's productivity value.

In 2014, appraisal districts must use a cap rate of 10 percent for appraising agricultural or open-space land and a cap rate of 8 percent for appraising timberland.

Agriculture land cap rates

For agricultural or open-space land, Tax Code Section 23.53 requires appraisal districts to use a cap rate that is the greater of 10 percent or the interest rate specified on the previous Dec. 31 by the Farm Credit Bank of Texas plus 2.5 percent. The bank's interest rate on Dec. 31, 2013, was 3.7 percent. With the 2.5 percent added, that rate became 6.2 percent. Since 10 percent is the greater rate, the 2014 cap rate is 10 percent. Over the past 20 years, the cap rate has ranged from a low of 10 percent to a high of 10.75 percent.

Year	Percent	Year	Percent	Year	Percent	Year	Percent
1995	10.75	2000	10.90	2005	10.00	2010	10.00
1996	10.75	2001	10.85	2006	10.00	2011	10.00
1997	10.35	2002	10.00	2007	10.13	2012	10.00
1998	10.60	2003	10.00	2008	10.00	2013	10.00
1999	10.00	2004	10.00	2009	10.00	2014	10.00

Timberland cap rates

Appraisal districts must use a 2014 timberland cap rate of 8 percent. The 2003 Regular Session of the Legislature approved a provision that imposed a new method for determining the cap rate used to calculate timberland productivity values as of Jan. 1, 2004. The changes resulted in less volatility in the cap rate and more stability in timber productivity values. The goal was to slowly move to a cap rate based on a five-year average.

After January 2004, and when the interest rate specified by the Farm Credit Bank of Texas on Dec. 31 reached 7.5 percent or more, the cap rate used to value timberland is an average of previous years' cap rates and the Dec. 31 interest rate plus 2.5 percent.

The following chart demonstrates how the cap rates used to value timberland have been determined from 2003, the year before the new method was adopted by the Legislature, through 2014.

Year	Interest	Interest Rate + 2.5 percent	Cap Rate Used	Determination
2004	3.69 percent	6.19 percent	6.4 percent	the greater of previous year's cap rate or the current interest rate plus 2.5 percent
2005	4.67 percent	7.17 percent	7.17 percent	the greater of previous year's cap rate or the current interest rate plus 2.5 percent
2006	6.55 percent	9.05 percent	9.05 percent	the greater of previous year's cap rate or the current interest rate plus 2.5 percent
2007	7.63 percent	10.13 percent	10.13 percent	the greater of previous year's cap rate or the current interest rate plus 2.5 percent
2008	7.09 percent	9.59 percent	9.86 percent	the average of the previous year's cap rate (10.13 percent) and the current interest rate plus 2.5 percent (9.59 percent)
2009	3.74 percent	6.24 percent	8.74 percent	The average of the previous two years' cap rates (10.13 and 9.86 percent) and the current interest rate plus 2.5 percent (6.24 percent)

2010	3.16 percent	5.66 percent	8.6 percent	The average of the previous three years' cap rates (10.13, 9.86 and 8.74 percent) and the current interest rate plus 2.5 percent (5.66 percent)
2011	3.78 percent	6.28 percent	8.72 percent	The average of the previous four years' cap rates (10.13, 9.86, 8.74 and 8.6 percent) and the current interest rate plus 2.5 percent (6.28 percent)
2012	3.76 percent	6.26 percent	8.44 percent	The average of the previous four years' cap rates (9.86, 8.74, 8.6 and 8.72 percent) and the current interest rate plus 2.5 percent (6.26 percent)
2013	3.1 percent	5.6 percent	8.02 percent	The average of the previous four years' cap rates (8.74, 8.6, 8.72 and 8.44 percent) and the current interest rate plus 2.5 percent (5.6 percent)
2014	3.7 percent	6.2 percent	8 percent	The average of the previous four years' cap rates (8.6, 8.72, 8.44 and 8.02 percent) and the current interest rate plus 2.5 percent (6.2 percent)

The method for determining the cap rate used for valuing timberlands is explained in detail in Chapter 4 of the Manual for the Appraisal of Timberlands, published by the Comptroller's office. This manual was adopted in May 2004. The cap rates in the manual are examples and should not be used in determining timberland values. The Comptroller's Property Tax Assistance Division will continue to report annually the correct rate to be used.

V. Agriculture Productivity Calculations



Gregg County Extension Office
405 E. Marshall St., Suite 101
Longview, TX 75601
March 17, 2014

MEMO TO: Marc Morgan
Gregg County Appraisal District

SUBJECT: Rental Rates for Agriculture Land

The following are estimates of current rental rates for agricultural land in Gregg County:

\$10/ac- for those just wanting to keep Ag Tax Exemption
\$35/ac - for improved grasses and excellent fences
\$15/ac - for mature/unimproved pastures
\$7/ac - for brush covered land

These rates have not changed from last year. Although they represent averages for each type of pasture and are reasonable, some landowners may receive more or less in each category based on personal negotiations with the renters.

Please do not hesitate to contact me if you have any questions.

Respectfully,

Hugh Soape
County Extension Agent
Agriculture and Natural Resources
Gregg County

Educational programs of Texas A&M AgriLife Extension Service are open to all people without regard to race, color, sex, disability, religion, age, or national origin. The Texas A&M University System, U.S. Department of Agriculture, and the County Commissioners Courts of Texas Cooperating.

2014 AG Calculations

	Year	Rent	Mgmt. Fee	R. E. Taxes	Net To Land		
RI1	RI1						
	2008	\$ 25.00	\$ 2.25	\$ 2.33	\$ 20.42		
	2009	\$ 25.00	\$ 2.75	\$ 2.66	\$ 19.59		
	2010	\$ 25.00	\$ 2.75	\$ 2.95	\$ 19.30		
	2011	\$ 25.00	\$ 2.75	\$ 3.19	\$ 19.06		
	2012	\$ 25.00	\$ 2.75	\$ 3.30	\$ 18.95		
				\$ 97.32			
						5 Yr. Ave. Net \$ 19.464	
					Capitalized	\$ 194.64	Say \$195/Ac
RN1	RN1						
	2008	\$ 15.00	\$ 1.35	\$ 1.43	\$ 12.22		
	2009	\$ 15.00	\$ 1.65	\$ 1.60	\$ 11.75		
	2010	\$ 15.00	\$ 1.65	\$ 1.78	\$ 11.57		
	2011	\$ 15.00	\$ 1.65	\$ 1.92	\$ 11.43		
	2012	\$ 15.00	\$ 1.65	\$ 2.02	\$ 11.33		
				\$ 58.30			
						5 Yr. Ave. Net \$ 11.660	
					Capitalized	\$ 116.60	Say \$120/Ac
RB1	RB1						
	2008	\$ 7.00	\$ 0.63	\$ 0.60	\$ 5.77		
	2009	\$ 7.00	\$ 0.77	\$ 0.68	\$ 5.55		
	2010	\$ 7.00	\$ 0.77	\$ 0.78	\$ 5.45		
	2011	\$ 7.00	\$ 0.77	\$ 0.88	\$ 5.35		
	2012	\$ 7.00	\$ 0.77	\$ 0.64	\$ 5.59		
				\$ 27.71			
						5 Yr. Ave. Net \$ 5.542	
					Capitalized	\$ 55.42	Say \$55/Ac

Ag Land Capitalization Rate used for 2013
 Management Fee is equal to 11% of Revenue

10.00%

2012 Calculations For Productivity Values

School District	2012 Tax Rate
Gladewater	1.17000
Kilgore	1.30920
Longview	1.51300
Pine Tree	1.51100
Sabine	1.04000
Spring Hill	1.67000
White Oak	1.23330
Total	9.44650
Avg ISD Tax Rate	1.34950
Gregg County+ RDB Rate	0.26250

Tax Rate Calculation for Ag Productivity Calculations:

$$\text{Taxes} = \frac{(\text{Av. Tax Rate for ISD} + \text{County Rate}) * \text{Previous Year Productivity Value}}{100}$$

RI1 Tax Calculation	3.3046
RN1 Tax Calculation	2.015
RB1 Tax Calculation	0.6448

2011 Calculations For Productivity Values

School District	2011 Tax Rate
Gladewater	1.17000
Kilgore	1.30920
Longview	1.51300
Pine Tree	1.51100
Sabine	1.04000
Spring Hill	1.54000
White Oak	1.24390
Total	9.32710
Avg ISD Tax Rate	1.33244
Gregg County+ RDB Rate	0.26500

Tax Rate Calculation for Ag Productivity Calculations:

$$\text{Taxes} = \frac{(\text{Av. Tax Rate for ISD} + \text{County Rate}) * \text{Previous Year Productivity Value}}{100}$$

RI1 Tax Calculation	3.194886
RN1 Tax Calculation	1.916931
RB1 Tax Calculation	0.878594

2010 Calculations For Productivity Values

School District	2010 Tax Rate
Gladewater	1.17000
Kilgore	1.10920
Longview	1.51300
Pine Tree	1.37850
Sabine	1.04000
Spring Hill	1.54000
White Oak	1.24080
Total	8.99150
Avg ISD Tax Rate	1.28450
Gregg County+ RDB Rate	0.26750

Tax Rate Calculation for Ag Productivity Calculations:

$$\text{Taxes} = \frac{(\text{Av. Tax Rate for ISD} + \text{County Rate}) * \text{Previous Year Productivity Value}}{100}$$

RI1 Tax Calculation	2.948800
RN1 Tax Calculation	1.784800
RB1 Tax Calculation	0.776000

2009 Calculations For Productivity Values

School District	2009 Tax Rate
Gladewater	1.04000
Kilgore	1.10920
Longview	1.42020
Pine Tree	1.37850
Sabine	1.04000
Spring Hill	1.54000
White Oak	1.24570
Total	8.77360
Avg ISD Tax Rate	1.25337
Gregg County+ RDB Rate	0.26750

Tax Rate Calculation for Ag Productivity Calculations:

$$\text{Taxes} = \frac{(\text{Av. Tax Rate for ISD} + \text{County Rate}) * \text{Previous Year Productivity Value}}{100}$$

RI1 Tax Calculation	2.661525
RN1 Tax Calculation	1.596915
RB1 Tax Calculation	0.684392

2008 Calculations For Productivity Values

School District	2008 Tax Rate
Gladewater	1.04000
Kilgore	1.12100
Longview	1.29795
Pine Tree	1.34850
Sabine	1.04000
Spring Hill	1.54000
White Oak	1.24260
Total	8.63005
Avg ISD Tax Rate	1.23286
Gregg County+ RDB Rate	0.26750

Tax Rate Calculation for Ag Productivity Calculations:

$$\text{Taxes} = \frac{(\text{Av. Tax Rate for ISD} + \text{County Rate}) * \text{Previous Year Productivity Value}}{100}$$

RI1 Tax Calculation	2.325565
RN1 Tax Calculation	1.425346
RB1 Tax Calculation	0.600146

VI. Timber Productivity Calculations

marc morgan

From: Joe Holcomb <Joe.Holcomb@cpa.state.tx.us>
Sent: Wednesday, March 19, 2014 2:01 PM
Cc: Sharon Hersh
Subject: 2014 Preliminary Timber Productivity Values
Attachments: 2014 Preliminary East Texas Timber.xlsx

Follow Up Flag: Follow up
Flag Status: Flagged

Attached is a copy of the spreadsheet we will use to calculate timberland productivity values for the 2014 Property Value Study. The capitalization rate to be used for 2014 is 8.00 percent. As you probably know, we contract with the Texas A&M Forest Service to develop the management or production costs we use to determine value. Their study for 2013 will not be complete until much later in the year. For now, these spreadsheets use the 2012 costs for 2013. The values actually used in the Study will be slightly different when we incorporate the 2013 costs.

This calculation also incorporates updated timber growth rates and other factors based on on-going updates to the Forest Inventory and Analysis conducted by the U.S. Forest Service. The Forest Service will regularly update growth rates and related data.

Let me know if you have questions

Joe Holcomb, RPA
Agriculture and Timber Land Appraiser
Property Tax Assistance Division
Texas Comptroller of Public Accounts
(512)936-6945
Toll Free 1-800-525-9121 Ext. 6-6945
Fax (512)463-4816

Tax Year

2014

Five Year Period

2009
2010
2011
2012
2013

Cap Rate

8.00%

Stumpage Prices

	Large Pine Sawtimber		Small Pine Sawtimber		Hardwood Sawtimber		Pine Pulpwood		Hardwood Pulpwood	
	Unweighted	Weighted	Unweighted	Weighted	Unweighted	Weighted	Unweighted	Weighted	Unweighted	Weighted
2009	\$26.36	\$23.33	\$12.34	\$12.10	\$20.43	\$19.97	\$6.07	\$6.41	\$6.29	\$6.57
2010	\$31.04	\$25.38	\$15.07	\$14.32	\$25.29	\$29.75	\$7.83	\$8.15	\$9.07	\$11.33
2011	\$28.92	\$23.77	\$9.54	\$9.46	\$24.92	\$26.00	\$5.80	\$5.82	\$5.26	\$6.04
2012	\$28.96	\$24.38	\$10.65	\$11.11	\$27.59	\$25.74	\$6.14	\$6.47	\$7.34	\$8.30
2013	\$29.42	\$22.23	\$11.58	\$10.74	\$31.47	\$29.00	\$6.85	\$6.99	\$7.41	\$8.53

Management Costs East Texas

	Pine				Mixed				Hardwood			
	I	II	III	IV	I	II	III	IV	I	II	III	IV
2009	42.58	36.15	28.62	12.84	27.74	23.61	19.12	12.04	23.29	21.26	14.40	11.10
2010	44.32	37.87	30.44	12.97	29.81	25.22	20.63	12.85	24.36	21.65	14.76	11.21
2011	41.40	34.77	22.94	10.94	24.81	20.55	14.80	9.84	19.15	16.31	11.02	8.09
2012	41.97	35.41	21.40	11.65	26.81	22.34	16.10	11.39	21.79	18.74	12.99	9.76
2013	41.97	35.41	21.40	11.65	26.81	22.34	16.10	11.39	21.79	18.74	12.99	9.76

The Comptroller's Property Tax Division contracts with the Texas Forest Service to develop management costs used to determine timberland productivity values for use in the Property Value Study. The costs for 2013 will not be available until late Fall 2014. These spreadsheets use the 2012 costs for 2013. Values used in the 2014 Property Value Study will be slightly different when the costs for 2013 are incorporated.

TABLE 1.
Net Average Annual Growth Per Acre by Forest Type and Site Class for Private Timberland

Forest Type	Site Class	Number of Plots	Average Large Pine Sawtimber Growth/Acre (Board Feet)	Average Small Pine Sawtimber Growth/Acre (Board Feet)	Average Hardwood Sawtimber Growth/Acre (Board Feet)	Average Pine Pulpwood Growth/Acre (Cubic Feet)	Average Hardwood Pulpwood Growth/Acre (Cubic Feet)
Pine	120 +	222	309.95	96.25	25.36	30.48	5.10
	85 - 120	302	232.39	73.03	21.62	33.27	4.79
	50 - 85	131	149.98	72.61	8.18	25.58	4.79
	< 50	7	168.51	4.29	10.22	33.39	1.32
Mixed	120 +	64	182.81	29.26	109.56	8.72	10.36
	85 - 120	115	131.90	21.53	78.25	9.32	10.12
	50 - 85	78	96.41	25.43	48.64	8.58	9.46
	< 50	10	45.25	25.34	49.34	9.03	4.77
Hardwood	120 +	109	72.57	10.36	158.77	3.91	9.45
	85 - 120	213	34.69	10.38	113.27	2.89	10.05
	50 - 85	171	15.79	9.19	80.70	1.88	7.95
	< 50	72	8.38	1.67	63.21	1.04	6.20

*Board feet are expressed in terms of International 1/4 inch log rule.
 Source: Texas Forest Service, from the U.S. Department of Agricultural Forest Service Survey of Texas Timber

TABLE 2. Calculation of Average Annual Growth, Per Acre, by Forest Type and Forest Product

FOREST TYPE: PINE																
Site Class	Number of Plots	Large Pine Sawtimber			Small Pine Sawtimber			Hardwood Sawtimber			Pine Pulpmill			Hardwood Pulpmill		
		Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	
120 +	222	309.95	68,808.90	96.25	21,367.50	25.36	5,629.92	30.48	6,766.56	5.10	1,132.20					
85-120	302	232.39	70,181.78	73.03	22,065.06	21.62	6,529.24	33.27	10,047.54	4.79	1,448.58					
50-84	131	149.98	19,647.38	72.61	9,511.91	8.18	1,071.58	25.58	3,350.98	4.79	627.49					
<50	7	168.51	1,179.57	4.29	30.03	10.22	71.54	33.39	233.73	1.32	9.24					
Totals	662		159,817.63		52,964.50		13,302.28		20,398.81		3,215.51					
			+ 662		+ 662		+ 662		+ 662		+ 662					
			= 241.42 bd. ft.		= 80.01 bd. ft.		= 20.09 bd. ft.		= 30.81 cu. ft.		= 4.86 cu. ft.					
FOREST TYPE: MIXED																
Site Class	Number of Plots	Large Pine Sawtimber			Small Pine Sawtimber			Hardwood Sawtimber			Pine Pulpmill			Hardwood Pulpmill		
		Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	
120 +	64	182.81	11,699.84	29.26	1,872.64	109.56	7,011.84	8.72	558.08	10.36	663.04					
85-120	115	131.90	15,168.50	21.53	2,475.95	78.25	8,998.75	9.32	1,071.80	10.12	1,163.80					
50-84	78	96.41	7,519.98	25.43	1,983.54	48.64	3,793.92	8.58	669.24	9.46	737.88					
<50	10	45.25	452.50	25.34	253.40	49.34	493.40	9.03	90.30	4.77	47.70					
Totals	267		34,840.82		6,585.53		20,297.91		2,389.42		2,612.42					
			+ 267		+ 267		+ 267		+ 267		+ 267					
			= 130.49 bd. ft.		= 24.66 bd. ft.		= 76.02 bd. ft.		= 8.95 cu. ft.		= 9.78 cu. ft.					
FOREST TYPE: HARDWOOD																
Site Class	Number of Plots	Large Pine Sawtimber			Small Pine Sawtimber			Hardwood Sawtimber			Pine Pulpmill			Hardwood Pulpmill		
		Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (board/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	Average Growth/Acre (cubic/feet)	Total Growth per Site Class	
120 +	109	72.57	7,910.13	10.36	1,129.24	158.77	17,305.93	3.91	426.19	9.45	1,030.05					
85-120	213	34.69	7,388.97	10.38	2,210.94	113.27	24,126.51	2.89	615.57	10.05	2,140.65					
50-84	171	15.79	2,700.09	9.19	1,571.49	80.70	13,799.70	1.88	321.48	7.95	1,359.45					
<50	72	8.38	603.36	1.67	120.24	63.21	4,551.12	1.04	74.88	6.20	446.40					
Totals	565		18,602.55		5,031.91		59,783.26		1,438.12		4,976.55					
			+ 565		+ 565		+ 565		+ 565		+ 565					
			= 32.92 bd. ft.		= 8.91 bd. ft.		= 105.81 bd. ft.		= 2.55 cu. ft.		= 8.81 cu. ft.					

*Board feet are expressed in terms of International 1/4 inch log rule.

TABLE 3.
Average Annual Timber Growth, Measured in Terms of Forest Products,
on an Average Acre of Timberland, by Forest Type

Forest Type	Board Feet per Acre per Year			Cubic Feet per Acre per Year	
	Large Pine Sawtimber	Small Pine Sawtimber	Hardwood Sawtimber	Pine Pulpwood	Hardwood Pulpwood
Pine	241.42	80.01	20.09	30.81	4.86
Mixed	130.49	24.66	76.02	8.95	9.78
Hardwood	32.92	8.91	105.81	2.55	8.81

* Million board feet are expressed in terms of International 1/4 inch log rule.

TABLE 4.
Calculation of the Weighted Conversion Factors
Used to Change the Volume of Large Pine Sawtimber and Hardwood Sawtimber
Measured in International 1/4 inch Long Rule to Doyle Log Rule

Diameter Class	Volume in Million bd. ft. International 1/4" Log Rule		Total Volume	=	Percent of Total Volume	x	Conversion Factor	=	Weighted Contribution
PINE									
11 - 12.9	5,158.9	+	32,282.0	=	15.981%	x	0.49037	=	0.07837
13 - 14.9	5,220.0	+	32,282.0	=	16.170%	x	0.52460	=	0.08483
15 - 16.9	5,342.0	+	32,282.0	=	16.548%	x	0.59120	=	0.09783
17 - 18.9	4,588.2	+	32,282.0	=	14.213%	x	0.65273	=	0.09277
19 - 20.9	3,709.6	+	32,282.0	=	11.491%	x	0.70653	=	0.08119
21 - 28.9	6,710.3	+	32,282.0	=	20.786%	x	0.81153	=	0.16868
29+	1,553.0	+	32,282.0	=	4.811%	x	0.92181	=	0.04435
	<u>32,282.0</u>				<u>100.00%</u>				<u>0.64802</u>
Weighted Conversion Factor for Large Pine Sawtimber = 0.64802									
HARDWOOD									
11 - 12.9	2,722.2	+	20,310.4	=	13.403%	x	0.46377	=	0.06216
13 - 14.9	3,200.7	+	20,310.4	=	15.759%	x	0.52923	=	0.08340
15 - 16.9	2,852.1	+	20,310.4	=	14.043%	x	0.59130	=	0.08304
17 - 18.9	2,625.5	+	20,310.4	=	12.927%	x	0.64600	=	0.08351
19 - 20.9	2,331.6	+	20,310.4	=	11.480%	x	0.69327	=	0.07959
21 - 28.9	5,054.6	+	20,310.4	=	24.887%	x	0.78412	=	0.19514
29+	1,523.6	+	20,310.4	=	7.502%	x	0.87323	=	0.06551
	<u>20,310.4</u>				<u>100.00%</u>				<u>0.65235</u>
Weighted Conversion Factor for Hardwood Sawtimber = 0.65235									

Volume Data from United States Forest Service, Forest Inventory and Analysis
 Conversion Factors for International 1/4 Inch Log Rule to Doyle Log Rule from Mississippi State Study conducted by Thomas Matney
 Conversion Factors for Doyle Log Rule to Tons from Texas Forest Service

Table 5.
Converting Sawtimber Volumes Measured in International 1/4 Inch Rule and Pulpwood Cubic Foot Volumes to Tons, by Forest Type

FOREST TYPE - PINE													
Forest Product	MBF International 1/4" Rule		Weighted Doyle Conversion Factor	=	MBF Doyle Rule	+	MBF Conversion	=	Growth in Board Feet	x	Ton Conversion Factor	=	Growth in Tons

Large Pine Sawtimber	241.42	x	0.64802	=	156.44	+	1,000	=	0.15644	x	8.0000	=	1.2515
Hardwood Sawtimber	20.09	x	0.65235	=	13.11	+	1,000	=	0.01311	x	9.0000	=	0.1180

	MBF International 1/4" Rule		Cord Conversion Factor	=	Growth in Cords	x	Ton Conversion Factor	=	Growth in Tons
Small Pine Sawtimber	80.01	+	500	=	0.16002	x	2.7000	=	0.4321
Pine Pulpwood	30.81	+	81	=	0.38037	x	2.7000	=	1.0270
Hardwood Pulpwood	4.86	+	80	=	0.06075	x	2.8000	=	0.1701

FOREST TYPE - MIXED													
Forest Product	MBF International 1/4" Rule		Weighted Doyle Conversion Factor	=	MBF Doyle Rule	+	MBF Conversion	=	Growth in Board Feet	x	Ton Conversion Factor	=	Growth in Tons

Large Pine Sawtimber	130.49	x	0.64802	=	84.56	+	1,000	=	0.08456	x	8.0000	=	0.6765
Hardwood Sawtimber	76.02	x	0.65235	=	49.59	+	1,000	=	0.04959	x	9.0000	=	0.4463

	MBF International 1/4" Rule		Cord Conversion Factor	=	Growth in Cords	x	Ton Conversion Factor	=	Growth in Tons
Small Pine Sawtimber	24.66	+	500	=	0.04932	x	2.7000	=	0.1332
Pine Pulpwood	8.95	+	81	=	0.11049	x	2.7000	=	0.2983
Hardwood Pulpwood	9.78	+	80	=	0.12225	x	2.8000	=	0.3423

FOREST TYPE - HARDWOOD													
Forest Product	MBF International 1/4" Rule		Weighted Doyle Conversion Factor	=	MBF Doyle Rule	+	MBF Conversion	=	Growth in Board Feet	x	Ton Conversion Factor	=	Growth in Tons

Large Pine Sawtimber	32.92	x	0.64802	=	21.33	+	1,000	=	0.02133	x	8.0000	=	0.1706
Hardwood Sawtimber	105.81	x	0.65235	=	69.03	+	1,000	=	0.06903	x	9.0000	=	0.6213

	MBF International 1/4" Rule		Cord Conversion Factor	=	Growth in Cords	x	Ton Conversion Factor	=	Growth in Tons
Small Pine Sawtimber	8.91	+	500	=	0.01782	x	2.7000	=	0.0481
Pine Pulpwood	2.55	+	81	=	0.03148	x	2.7000	=	0.0850
Hardwood Pulpwood	8.81	+	80	=	0.11013	x	2.8000	=	0.3084

*From Table 3

**From Table 4

Conversion Factors for International 1/4 Inch Log Rule to Doyle Log Rule from Mississippi State Study conducted by Thomas Matney

Conversion Factors for Doyle Log Rule to Tons and for International 1/4" Rule to Cord from Texas Forest Service, Timber Price Trends

TABLE 6.
Average Annual Timber Growth, Measured in Tons per Acre per Year, by Forest Type and Forest Product

Forest Type	Large Pine Sawtimber	Small Pine Sawtimber	Hardwood Sawtimber	Pine Pulpwood	Hardwood Pulpwood
Pine	1.2515	0.4321	0.1180	1.0270	0.1701
Mixed	0.6765	0.1332	0.4463	0.2983	0.3423
Hardwood	0.1706	0.0481	0.6213	0.0850	0.3084

TABLE 8.
Calculation of the Annual Average Gross Income of an Acre of Timber Growth, by Forest Product

PINE																						
Year	Target Pine	Price	Sawtimber Growth (tons)			Hardwood	Price	Pine	Pulp Growth (tons)	Hardwood	Price	Average Annual Gross Income	=									
			Large	Small	Price																	
2009	(	1.2515	x	\$24.85	)+(	0.4321	x	\$12.22	)+(	0.1180	x	\$20.20	)+(	1.0270	x	\$6.24	x	0.1701	x	\$6.43	)=	\$46.26
2010	(	1.2515	x	\$28.21	)+(	0.4321	x	\$14.70	)+(	0.1180	x	\$27.52	)+(	1.0270	x	\$7.99	x	0.1701	x	\$10.20	)=	\$54.85
2011	(	1.2515	x	\$26.35	)+(	0.4321	x	\$9.50	)+(	0.1180	x	\$25.46	)+(	1.0270	x	\$5.81	x	0.1701	x	\$5.65	)=	\$47.01
2012	(	1.2515	x	\$26.67	)+(	0.4321	x	\$10.88	)+(	0.1180	x	\$26.67	)+(	1.0270	x	\$6.31	x	0.1701	x	\$7.82	)=	\$49.04
2013	(	1.2515	x	\$25.83	)+(	0.4321	x	\$11.16	)+(	0.1180	x	\$30.24	)+(	1.0270	x	\$6.92	x	0.1701	x	\$7.97	)=	\$49.19

MIXED																						
Year	Target Pine	Price	Sawtimber Growth (tons)			Hardwood	Price	Pine	Pulp Growth (tons)	Hardwood	Price	Average Annual Gross Income	=									
			Large	Small	Price																	
2009	(	0.6765	x	\$24.85	)+(	0.1332	x	\$12.22	)+(	0.4463	x	\$20.20	)+(	0.2983	x	\$6.24	x	0.3423	x	\$6.43	)=	\$31.52
2010	(	0.6765	x	\$28.21	)+(	0.1332	x	\$14.70	)+(	0.4463	x	\$27.52	)+(	0.2983	x	\$7.99	x	0.3423	x	\$10.20	)=	\$39.19
2011	(	0.6765	x	\$26.35	)+(	0.1332	x	\$9.50	)+(	0.4463	x	\$25.46	)+(	0.2983	x	\$5.81	x	0.3423	x	\$5.65	)=	\$34.12
2012	(	0.6765	x	\$26.67	)+(	0.1332	x	\$10.88	)+(	0.4463	x	\$26.67	)+(	0.2983	x	\$6.31	x	0.3423	x	\$7.82	)=	\$35.95
2013	(	0.6765	x	\$25.83	)+(	0.1332	x	\$11.16	)+(	0.4463	x	\$30.24	)+(	0.2983	x	\$6.92	x	0.3423	x	\$7.97	)=	\$37.25

HARDWOOD																						
Year	Target Pine	Price	Sawtimber Growth (tons)			Hardwood	Price	Pine	Pulp Growth (tons)	Hardwood	Price	Average Annual Gross Income	=									
			Large	Small	Price																	
2009	(	0.1706	x	\$24.85	)+(	0.0481	x	\$12.22	)+(	0.6213	x	\$20.20	)+(	0.0850	x	\$6.24	x	0.3084	x	\$6.43	)=	\$19.89
2010	(	0.1706	x	\$28.21	)+(	0.0481	x	\$14.70	)+(	0.6213	x	\$27.52	)+(	0.0850	x	\$7.99	x	0.3084	x	\$10.20	)=	\$26.45
2011	(	0.1706	x	\$26.35	)+(	0.0481	x	\$9.50	)+(	0.6213	x	\$25.46	)+(	0.0850	x	\$5.81	x	0.3084	x	\$5.65	)=	\$23.01
2012	(	0.1706	x	\$26.67	)+(	0.0481	x	\$10.88	)+(	0.6213	x	\$26.67	)+(	0.0850	x	\$6.31	x	0.3084	x	\$7.82	)=	\$24.59
2013	(	0.1706	x	\$25.83	)+(	0.0481	x	\$11.16	)+(	0.6213	x	\$30.24	)+(	0.0850	x	\$6.92	x	0.3084	x	\$7.97	)=	\$26.79

* From Table 5
 ** From Table 7

TABLE 9.
Calculation of the Potential Growth of an Average Acre of Timber, East Texas

County	Number of Privately-Owned Acres (000's) by Site Class					All Classes
	165+	120-165	85-120	50-85	<50	
Anderson	22.3	84.6	131.9	102.7	21.1	362.8
Angelina	24.9	95.7	150.9	34.6	3.4	309.6
Bowie	12.6	28.3	104.9	73.4	16.9	236.0
Camp	4.1	9.7	14.0	15.1	0.0	42.9
Cass	17.3	93.2	195.3	113.0	20.0	438.8
Chambers	0.0	1.8	9.5	16.1	2.3	29.7
Cherokee	15.1	105.2	192.9	79.9	5.6	398.7
Franklin	3.1	1.2	24.5	39.5	16.5	84.8
Gregg	4.3	16.8	51.3	16.6	0.0	89.1
Grimes	0.0	11.9	29.1	70.1	31.9	143.1
Hardin	15.2	97.5	186.8	125.7	20.0	445.1
Harris	4.9	14.9	71.3	65.6	11.2	167.9
Harrison	17.7	112.2	187.1	54.3	2.9	374.4
Henderson	1.1	5.6	24.4	66.3	81.7	179.2
Houston	5.8	49.8	166.6	85.9	11.0	319.1
Jasper	32.4	105.2	174.5	130.3	12.7	455.1
Jefferson	5.5	10.7	25.7	17.9	3.9	63.6
Leon	0.0	7.2	52.2	121.7	124.6	305.7
Liberty	27.9	69.8	123.6	118.3	23.3	362.9
Madison	3.1	2.9	31.3	30.8	12.3	80.3
Marion	5.9	58.1	98.5	39.3	1.8	203.6
Montgomery	7.6	58.8	173.6	79.1	30.9	350.0
Morris	1.2	8.4	25.8	24.9	0.9	61.3
Nacogdoches	33.3	129.7	186.1	31.0	6.5	386.6
Newton	25.4	131.9	220.1	133.9	2.0	513.4
Orange	3.7	28.0	45.4	30.3	3.1	110.6
Panola	20.2	107.2	167.8	49.3	3.5	348.1
Polk	48.4	124.4	222.9	118.1	10.3	524.1
Red River	5.4	13.3	85.3	179.1	43.4	326.4
Rusk	17.1	90.4	146.5	78.8	9.1	341.9
Sabine	17.2	70.1	97.5	3.5	0.0	188.3
San Augustine	24.0	55.9	114.3	4.8	1.6	200.5
San Jacinto	11.8	47.2	102.6	50.1	10.6	222.3
Shelby	32.7	84.9	120.7	25.6	0.0	263.8
Smith	6.9	45.8	113.5	75.9	17.9	259.9
Titus	0.0	14.2	31.8	41.8	11.9	99.8
Trinity	29.3	68.2	123.7	41.6	3.9	266.8
Tyler	21.8	131.5	212.6	115.4	9.4	490.6
Upshur	9.9	38.7	92.5	56.3	8.0	205.4
Van Zandt	0.0	0.0	36.4	60.0	40.8	137.2
Walker	8.4	50.6	115.2	73.4	15.0	262.5
Waller	0.6	1.6	34.0	17.0	13.6	66.8
Wood	0.2	26.1	109.2	62.9	18.9	217.4
All Counties	548.3	2,309.3	4,623.7	2,770.2	684.5	10,936.0

TABLE 9.
Calculation of the Potential Growth of an Average Acre of Timber, East Texas
(continued)

Growth Potentials County / Soil Type	Potential Cubic Feet of Growth x Number of Acres (000's)					Total
	163	163	123	85	60	
	165	120-165	85-120	50-85	<50	
Anderson	3,642.4	13,795.4	16,227.1	8,733.4	1,268.6	43,666.9
Angelina	4,064.1	15,597.3	18,565.6	2,943.9	205.2	41,376.0
Bowie	2,050.8	4,609.3	12,900.2	6,236.6	1,011.6	26,808.5
Camp	674.8	1,579.7	1,721.1	1,281.3	0.0	5,256.9
Cass	2,823.1	15,184.4	24,020.5	9,608.1	1,199.7	52,835.7
Chambers	0.0	289.7	1,166.2	1,368.5	140.9	2,965.3
Cherokee	2,468.8	17,146.9	23,726.7	6,793.5	334.8	50,470.8
Franklin	508.6	197.9	3,008.1	3,356.3	990.6	8,061.5
Gregg	706.5	2,743.0	6,308.8	1,411.8	0.0	11,170.1
Grimes	0.0	1,944.8	3,575.0	5,960.7	1,916.6	13,397.2
Hardin	2,473.9	15,898.2	22,970.3	10,681.1	1,199.0	53,222.4
Harris	792.4	2,435.7	8,772.0	5,572.3	672.2	18,244.5
Harrison	2,889.5	18,291.2	23,017.7	4,618.3	176.4	48,993.1
Henderson	176.0	913.7	3,000.6	5,639.3	4,903.9	14,633.7
Houston	943.1	8,124.3	20,489.4	7,298.1	662.6	37,517.5
Jasper	5,274.6	17,140.0	21,467.5	11,075.8	764.6	55,722.4
Jefferson	889.2	1,740.2	3,160.3	1,524.4	231.9	7,546.1
Leon	0.0	1,172.9	6,426.3	10,343.8	7,474.9	25,417.8
Liberty	4,540.7	11,377.0	15,205.9	10,057.9	1,399.7	42,581.2
Madison	498.8	478.5	3,845.6	2,614.5	736.6	8,174.0
Marion	962.9	9,462.7	12,119.0	3,340.4	108.0	25,993.0
Montgomery	1,231.0	9,589.9	21,351.5	6,723.5	1,854.9	40,750.8
Morris	197.8	1,374.7	3,168.0	2,120.7	54.0	6,915.2
Nacogdoches	5,424.3	21,146.3	22,888.1	2,639.2	388.8	52,486.6
Newton	4,143.4	21,504.9	27,069.7	11,383.1	122.1	64,223.2
Orange	606.4	4,569.4	5,584.7	2,575.6	185.9	13,521.8
Panola	3,294.8	17,477.7	20,634.1	4,194.1	212.4	45,813.1
Polk	7,886.7	20,271.9	27,418.1	10,042.1	617.2	66,235.9
Red River	884.3	2,165.8	10,487.3	15,223.9	2,601.6	31,363.0
Rusk	2,783.2	14,728.5	18,024.0	6,697.9	547.2	42,780.8
Sabine	2,799.9	11,432.7	11,993.9	295.8	0.0	26,522.3
San Augustine	3,904.1	9,103.8	14,062.1	408.0	93.6	27,571.5
San Jacinto	1,920.7	7,688.6	12,619.3	4,262.5	637.1	27,128.3
Shelby	5,325.9	13,834.0	14,845.5	2,172.6	0.0	36,178.0
Smith	1,120.6	7,462.5	13,963.5	6,449.8	1,072.2	30,068.6
Titus	0.0	2,321.6	3,916.1	3,551.8	714.3	10,503.8
Trinity	4,781.5	11,119.1	15,218.5	3,535.3	233.8	34,888.3
Tyler	3,560.1	21,430.0	26,145.5	9,808.1	562.9	61,506.6
Upshur	1,621.3	6,312.0	11,371.8	4,786.6	479.7	24,571.4
Van Zandt	0.0	0.0	4,474.5	5,102.7	2,446.8	12,024.0
Walker	1,367.3	8,244.7	14,171.9	6,237.2	898.9	30,919.9
Waller	102.8	257.7	4,182.4	1,447.6	815.3	6,805.8
Wood	39.1	4,253.0	13,436.1	5,348.5	1,132.5	24,209.3
All Counties	89,375.1	376,411.4	568,720.6	235,466.7	41,069.0	1,311,042.8

1,311,042.8 ÷ 10,936.0 = 119.88 cubic feet per acre per year

Data from the United States Forest Service, Forest Inventory and Analysis
 Growth potentials based on the 1975 Boyce Study

TABLE 10.
Calculation of Soil Productivity Multipliers

Soil Productivity Class	Average Maximum Potential Productivity in Southern United States (cu ft./acre/yr)	+	Average Maximum Potential Productivity (cu ft./acre/yr)	=	Productivity Multiplier
I	163	+	119.88	=	1.36
II	123	+	119.88	=	1.03
III	85	+	119.88	=	.71
IV	60	+	119.88	=	.50

Source: Average Maximum Potential Productivity from Boyce Study

TABLE 11. Calculation of Average Annual Potential Growth Income by Forest Type and Soil Productivity Class

PINE												
Soil Productivity Class												
Year	I			II			III			IV		
	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income
2009	\$46.26 x	1.36 =	\$62.91	\$46.26 x	1.03 =	\$47.65	\$46.26 x	0.71 =	\$32.84	\$46.26 x	0.50 =	\$23.13
2010	\$54.85 x	1.36 =	\$74.60	\$54.85 x	1.03 =	\$56.50	\$54.85 x	0.71 =	\$38.94	\$54.85 x	0.50 =	\$27.43
2011	\$47.01 x	1.36 =	\$63.93	\$47.01 x	1.03 =	\$48.42	\$47.01 x	0.71 =	\$33.38	\$47.01 x	0.50 =	\$23.51
2012	\$49.04 x	1.36 =	\$66.69	\$49.04 x	1.03 =	\$50.51	\$49.04 x	0.71 =	\$34.82	\$49.04 x	0.50 =	\$24.52
2013	\$49.19 x	1.36 =	\$66.90	\$49.19 x	1.03 =	\$50.67	\$49.19 x	0.71 =	\$34.92	\$49.19 x	0.50 =	\$24.60
MIXED												
Soil Productivity Class												
Year	I			II			III			IV		
	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income
2009	\$31.52 x	1.36 =	\$42.87	\$31.52 x	1.03 =	\$32.47	\$31.52 x	0.71 =	\$22.38	\$31.52 x	0.50 =	\$15.76
2010	\$39.19 x	1.36 =	\$53.30	\$39.19 x	1.03 =	\$40.37	\$39.19 x	0.71 =	\$27.82	\$39.19 x	0.50 =	\$19.60
2011	\$34.12 x	1.36 =	\$46.40	\$34.12 x	1.03 =	\$35.14	\$34.12 x	0.71 =	\$24.23	\$34.12 x	0.50 =	\$17.06
2012	\$35.95 x	1.36 =	\$48.89	\$35.95 x	1.03 =	\$37.03	\$35.95 x	0.71 =	\$25.52	\$35.95 x	0.50 =	\$17.98
2013	\$37.25 x	1.36 =	\$50.66	\$37.25 x	1.03 =	\$38.37	\$37.25 x	0.71 =	\$26.45	\$37.25 x	0.50 =	\$18.63
HARDWOOD												
Soil Productivity Class												
Year	I			II			III			IV		
	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income	Gross Income*	Prod. Mult.**	Potential Gross Income
2009	\$19.89 x	1.36 =	\$27.05	\$19.89 x	1.03 =	\$20.49	\$19.89 x	0.71 =	\$14.12	\$19.89 x	0.50 =	\$9.95
2010	\$26.45 x	1.36 =	\$35.97	\$26.45 x	1.03 =	\$27.24	\$26.45 x	0.71 =	\$18.78	\$26.45 x	0.50 =	\$13.23
2011	\$23.01 x	1.36 =	\$31.29	\$23.01 x	1.03 =	\$23.70	\$23.01 x	0.71 =	\$16.34	\$23.01 x	0.50 =	\$11.51
2012	\$24.59 x	1.36 =	\$33.44	\$24.59 x	1.03 =	\$25.33	\$24.59 x	0.71 =	\$17.46	\$24.59 x	0.50 =	\$12.30
2013	\$26.79 x	1.36 =	\$36.43	\$26.79 x	1.03 =	\$27.59	\$26.79 x	0.71 =	\$19.02	\$26.79 x	0.50 =	\$13.40

*From Table 8

**From Table 10

TABLE 12.
Average Annual Timber Production Costs

Year	Production Cost
2009	\$36.15
2010	\$37.87
2011	\$34.77
2012	\$35.41
2013	\$35.41

Texas Forest Service develops production costs used in the Comptroller's annual Property Value Study for each of the twelve classes of timberlands. See Texas Timberland Management Cost Studies. Costs listed above are those developed by the Texas Forest Service for Pine II, the most common class in East Texas.

The Comptroller's Property Tax Assistance Division contracts with the Texas Forest Service to develop management costs used to determine timberland productivity values for use in the Property Value Study. The costs for 2013 will not be available until late Fall 2014. These spreadsheets use the 2012 costs for 2013. Values used in the 2014 Property Value Study will be slightly different when the costs for 2013 are incorporated.

TABLE 13.
Production Costs Adjusted for Soil Productivity by Forest Type and Soil Productivity Class

PINE												
Soil Productivity Class												
Year	Cost	Factor	Prorated			Cost	Factor	Prorated			Prorated Cost	
			Cost	Factor	Cost			Cost	Factor	Cost		
2009	X		=	\$42.58	X		=	\$36.15	X		=	\$28.62
2010	X		=	\$44.32	X		=	\$37.87	X		=	\$30.44
2011	X		=	\$41.40	X		=	\$34.77	X		=	\$22.94
2012	X		=	\$41.97	X		=	\$35.41	X		=	\$21.40
2013	X		=	\$41.97	X		=	\$35.41	X		=	\$21.40
MIXED												
Soil Productivity Class												
Year	Cost	Factor	Prorated			Cost	Factor	Prorated			Prorated Cost	
			Cost	Factor	Cost			Cost	Factor	Cost		
2009	X		=	\$27.74	X		=	\$23.61	X		=	\$19.12
2010	X		=	\$29.81	X		=	\$25.22	X		=	\$20.63
2011	X		=	\$24.81	X		=	\$20.55	X		=	\$14.80
2012	X		=	\$26.81	X		=	\$22.34	X		=	\$16.10
2013	X		=	\$26.81	X		=	\$22.34	X		=	\$16.10
HARDWOOD												
Soil Productivity Class												
Year	Cost	Factor	Prorated			Cost	Factor	Prorated			Prorated Cost	
			Cost	Factor	Cost			Cost	Factor	Cost		
2009	X		=	\$23.29	X		=	\$21.26	X		=	\$14.40
2010	X		=	\$24.36	X		=	\$21.65	X		=	\$14.76
2011	X		=	\$19.15	X		=	\$16.31	X		=	\$11.02
2012	X		=	\$21.79	X		=	\$18.74	X		=	\$12.99
2013	X		=	\$21.79	X		=	\$18.74	X		=	\$12.99

Texas Forest Service develops production costs used in the Comptroller's annual Property Value Study for each of the twelve classes of timberlands. Proration no longer necessary.

The Comptroller's Property Tax Assistance Division contracts with the Texas Forest Service to develop management costs used to determine timberland productivity values for use in the Property Value Study. The costs for 2013 will not be available until late Fall 2014. These spreadsheets use the 2012 costs for 2013. Values used in the 2014 Property Value Study will be slightly different when the costs for 2013 are incorporated.

TABLE 15.
Calculation of Timber Productivity Values

CAPITALIZATION RATE 8.00% 2014 Value

Forest Type	Productivity Class I				Productivity Class II				Productivity Class III				Productivity Class IV			
	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value	Net Income	Productivity Value		
Pine	\$24.56	\$307.00	\$14.83	\$185.38	\$10.02	\$125.25	\$12.63	\$157.88								
Mixed	\$21.23	\$265.38	\$13.86	\$173.25	\$7.93	\$99.13	\$6.30	\$78.75								
Hardwood	\$10.76	\$134.50	\$5.53	\$69.13	\$3.91	\$48.88	\$2.09	\$26.13								

The Comptroller's Property Tax Assistance Division contracts with the Texas Forest Service to develop management costs used to determine timberland productivity values for use in the Property Value Study. The costs for 2013 will not be available until late Fall 2014. These spreadsheets use the 2012 costs for 2013. Values used in the 2014 Property Value Study will be slightly different when the costs for 2013 are incorporated.

VII. Bee Keeping Productivity Calculations

BEEKEEPING USE REQUIREMENTS

Beekeeping is an agricultural use and shall qualify for agricultural use productivity valuation if used for pollination or for the production of human food or other tangible products having a commercial value. (Sec. 23.512(2) Tax Code)

Acreage Requirement: the State of Texas has set a minimum of 5 acres and a maximum of 20 acres to qualify beekeeping as an agricultural use.

Our degree of intensity standard is set at a minimum of six colonies and 5 acres. The minimum degree of intensity was established using Section 131.001 Texas Agriculture Code's definition of apiary, which is a place where six or more colonies of bees or nuclei of bees are kept. A colony is the hive and its equipment and appurtenances including bees, comb, honey, pollen and brood.

For each additional 2.5 acres one additional colony is required. If additional acreage is less than 2.5 acres, no additional colony is required. For example, if a property owner has 14.6 acres of land used for beekeeping, nine colonies would be needed to qualify.

First 5 acres	6 colonies
Additional 7.5 acres	3 colonies
Remaining 2.1 acres	0 colonies
<hr/>	
Total colonies required	9 colonies

Beekeeping

(5 Acres minimal - 20 Acres Maximum)

For each 2.5 acres, one additional colony is required. If additional acreage is less than 2.5 acres, no additional colony is required.

<u>Acreage</u>		<u># of Colonies</u>
5 - 7.49	=	6
7.5 - 9.99	=	7
10 - 12.49	=	8
12.5 - 14.99	=	9
15 - 17.49	=	10
17.5 - 19.99	=	11
20	=	12

When property owners initially qualify for agricultural appraisal they must show proof of history for agricultural use/beekeeping for any of the five preceding seven years. One way to do this is to ask for export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport colonies.

**Gregg County Appraisal District
Productivity Value for Beekeeping**

Under Open-Space productivity valuation, values are calculated using a modified income approach to determine the per acre value. This is done using cash lease rates that are collected each year through surveys mailed to leasees. The challenge with determining a productivity value for beekeeping using the cash lease method is usually beekeepers do not lease the land on which the colonies are located. In most instances, a property owner who has colonies located on his land has an open-space valuation on their property.

GCAD has gathered the required information from knowledgeable sources and developed calculations as follows:

Using the basic Income/Rate/Value (IRV) formula for developing an income approach to value, we developed a productivity value in beekeeping.

In Texas it is estimated that a hive will produce an average of 74 pounds of honey per year. With the assistance of beekeepers it is estimated an average of \$60 per colony of expenses per year. The average wholesale price for honey in 2011 was \$3.78 per pound. The following is the 2012 calculation.

Total Income per Colony	74 lbs. x \$3.78 = \$279.72
Total expenses per Colony per year	\$60.00
Net Operating Income (NOI)	\$279.72 - \$60.00 = \$219.72
Productivity Value per Colony	\$219.72 x .10 cap rate = \$2,197.20 or <u>\$2,200</u>

GCAD's degree of intensity is 6 colonies on the first 5 acres with 1 colony for every 2.5 acres up to 20 acres. This would give you a range of 6-12 colonies minimum requirement. The productivity value is applied on a per-acre basis; therefore, the following formula was used.

GCAD's minimum requirement on 20 acres is 12 colonies. Therefore, the average colonies per acre is $12/20 = .60$ colony

Productivity Value per Acre $\$2,197.20 \times .6$ (minimum colony) = \$1318.32 or \$1,318.00 per acre

References:

Mr. Paul Jackson
Chief Apiary Inspector
State of Texas
979-845-9714

Todd Youngblood
Youngblood Apiaries
830-334-7631

Clint Walker
Walker Honey Farm
254-721-0096

Ryan Thomas
Thomas & Langdon Honey Farms
936-334-7823

Kenny Reed
Reed Honey Company
281-620-562

VIII. Rural Land Schedules

2014 RURAL LAND SCHEDULE

Area A

Gladewater - White Oak

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	11000	11000	500	300
2-4.99	0.66	7300		500	300
5-9.99	0.45	5000		500	300
10-24.99	0.32	3500		500	300
25-49.99	0.24	2600		500	300
50-149.99	0.16	1800		500	300
150+	0.15	1640		500	300

Area B

Northeast Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	16000	16000	500	300
2-4.99	0.63	10000		500	300
5-9.99	0.63	10000		500	300
10-24.99	0.53	8500		500	300
25-49.99	0.38	6000		500	300
50-149.99	0.19	3000		500	300
150+	0.16	2500		500	300

Area B2

Spring Hill

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	16000	16000	500	300
2-4.99	0.63	10000		500	300
5-9.99	0.63	10000		500	300
10-24.99	0.53	8500		500	300
25-49.99	0.38	6000		500	300
50-149.99	0.19	3000		500	300
150+	0.16	2500		500	300

Area C

West Kilgore - Sabine

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	11000	11000	500	300
2-4.99	0.66	7300		500	300
5-9.99	0.45	5000		500	300
10-24.99	0.36	4000		500	300
25-49.99	0.27	3000		500	300
50-149.99	0.23	2500		500	300
150+	0.11	1250		500	300

Area D

Southeast Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	9000	9000	500	300
2-4.99	0.78	7000		500	300
5-9.99	0.67	6000		500	300
10-24.99	0.56	5000		500	300
25-49.99	0.44	4000		500	300
50-149.99	0.22	2000		500	300
150+	0.15	1340		500	300

Area E

Easton

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	8000	8000	500	300
2-4.99	0.88	7000		500	300
5-9.99	0.63	5000		500	300
10-24.99	0.50	4500		500	300
25-49.99	0.31	3500		500	300
50-149.99	0.16	1300		500	300
150+	0.14	1100		500	300

Area J

North Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	17000	17000	500	300
2-4.99	0.76	13000		500	300
5-9.99	0.71	12000		500	300
10-24.99	0.59	10000		500	300
25-49.99	0.41	7000		500	300
50-149.99	0.29	5000		500	300
150+	0.24	4000		500	300

Area K

North Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	17000	17000	500	300
2-4.99	0.76	13000		500	300
5-9.99	0.71	12000		500	300
10-24.99	0.59	10000		500	300
25-49.99	0.41	7000		500	300
50-149.99	0.29	5000		500	300
150+	0.24	4000		500	300

Area L
Southwest Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	8000	8000	500	300
2-4.99	0.75	6000		500	300
5-9.99	0.63	5000		500	300
10-24.99	0.50	4000		500	300
25-49.99	0.38	3000		500	300
50-149.99	0.25	2000		500	300
150+	0.17	1340		500	300

Road Factor

RF1	1.00 INTERSTATE
RF2	1.10 STATE/US HIGHWAY
RF3	1.00 FM
RF4	0.95 COUNTY RD
RF5	0.90 DIRT RD
RF6	0.75 NO ACCESS/EASEMENT

!! NO SIZE OR ROAD ADJUSTMENTS SHOULD BE APPLIED TO Y OR X LAND

*Y = FLOOD PLAIN - These are areas that are prone to flooding and are inaccessible during periods of rainy weather. Considered a detriment to landowners.

*X = FLOODWAY - Areas that are prone to flooding during times of minimal rainfall. Usually, are low lying lands located along rivers and creeks. Considered a severe detriment to landowners.

2014 Rural Land Market Adjustments

After collecting the limited sales data for the rural land analysis, the following changes were made to the Rural Land Schedule.

Area E

Tracts size 10-24.99 median acre price was increased \$500 to \$4,500

Tracts size 25-49.99 median acre price was increased \$500 to \$3,500

IX. The Agricultural Appraisal Advisory Board

Gregg Appraisal District

THE AGRICULTURAL APPRAISAL ADVISORY BOARD

Sec. 6.12. Agricultural Appraisal Advisory Board.

(a) The chief appraiser of each appraisal district shall appoint, with the advice and consent of the board of directors, an agricultural advisory board composed of three or more members as determined by the board.

(b) The agricultural advisory board members must be landowners of the district whose land qualifies for appraisal under Subchapter C, D, E, or H, Chapter 23*, and who have been residents of the district for at least five years.

(c) Members of the board serve for staggered terms of two years. In making the initial appointments of members of the agricultural advisory board the chief appraiser shall appoint for a term of one year one-half of the members, or if the number of members is an odd number, one fewer than a majority of the membership.

(d) The board shall meet at the call of the chief appraiser at least once a year.

(e) An employee or officer of an appraisal district may not be appointed and may not serve as a member of the agricultural advisory board.

(f) A member of the agricultural advisory board is not entitled to compensation.

(g) The board shall advise the chief appraiser on the valuation and use of land that may be designated for agricultural use or that may be open space agricultural or timber land within the district.

Added by Acts 1989, 71st Leg., ch. 274, § 1, eff. Aug. 28, 1989. Amended by Acts 1999, 76th Leg., ch. 631, § 1, eff. Sept. 1, 1999; Acts 2011, 82nd Leg., ch. 228 (H.B. 361), § 1, eff. Sept. 1, 2011.

* V.T.C.A., Tax Code §§ 23.41 et seq., 23.51 et seq., 23.71 et seq., or 23.9801 et seq.

THE AGRICULTURAL APPRAISAL ADVISORY BOARD

The **Texas Property Tax Code, Sec. 6.12**, requires chief appraisers to appoint an agricultural appraisal advisory board. The goal of this advisory board is to help improve communications between the farming & ranching community and to assist the appraisal district to maintain current market information as related to agricultural/timber producing properties.

Appointing the Board

- The law requires the chief appraiser to appoint an agricultural advisory board.
- The agricultural advisory board must have at least three members.
- Try to achieve a balanced representation of agriculture & timber land owners.
- The chief appraiser may not appoint an appraisal district officer or employee to serve on the board.

Qualifications

- Members of the advisory board must be owners of qualified 1-d, 1-d-1 agricultural, or 1-d-1 timberland.
- Must be residents of Gregg County for at least 5 years.

Terms and Compensation

- Advisory board members are not compensated for their service on the advisory board.
- Advisory board members serve for two-year staggered terms. When making his first appointments to the board, the chief appraiser is required to appoint one half of the members to one-year terms if the board has an even number of members. If the board has an odd number of members, the chief appraiser is required to appoint one less than a majority to one-year terms.

Meetings

- The chief appraiser calls advisory board meetings at least once a year.
- To insure smooth, orderly proceedings, the board may choose to operate under Roberts Rules of Order or to adopt its own procedures. In addition, the advisory board may choose a chairman and other officers.
- The advisory board will hold open meetings to encourage public participation in the agricultural appraisal process.
- Notice of the time, date, place, and subject matter of the meeting must be posted in a place convenient to the public (the courthouse) at least 72 hours before the meeting takes place.

THE AGRICULTURAL APPRAISAL ADVISORY BOARD

- The appraisal district will appoint a staff member to be a liaison with the agricultural advisory board.
- The appraisal district staff may be responsible for compiling materials and setting the agenda for meetings, taking and recording meeting minutes, contacting the media, and posting notice of meetings.

Duties

- The advisory boards function is to advise the chief appraiser on major issues dealing with agricultural and timber appraisal—net to land, degree of intensity standards, and other agricultural use and appraisal issues.
- As an advisory body, the board has no decision making authority or responsibility.
- The chief appraiser and the appraisal review board have statutory and legal responsibility to set values and make decisions on qualification for agricultural appraisal—this responsibility cannot legally be delegated to any other group or person not directly under the chief appraiser's authority.
- The agricultural advisory board should not become involved in matters dealing with individual properties or in approving applications for agricultural appraisal.

Agricultural Land

The Texas Constitution permits productivity appraisal with two sections in Article VIII—Sec. 1-d and Sec. 1-d-1. Chapter 23, Subchapters C, D, and E, Property Tax Code, are the laws that implement the constitutional provisions.

1-d appraisal is often called "agricultural use" appraisal. This type is defined by: The landowner must use and intend to use as an agricultural occupation or business venture for profit. It must be the owner's primary occupation and source of income.

1-d-1 appraisal is commonly called "open-space" appraisal because the constitution and Property Tax Code refer to "open-space land."

- Land that qualifies for these appraisals is appraised based on its productivity value rather than on its market value. Usually, the lands productivity value is substantially lower than its market value.
- The law gives the chief appraiser the prime responsibility for qualifying and appraising agricultural land.
- The Property Tax Division, however, is charged with the responsibility of developing agricultural appraisal manuals for both 1-d and 1-d-1 land. The law also directs the PTD to develop procedures for verifying that land qualifies for agricultural appraisal.

THE AGRICULTURAL APPRAISAL ADVISORY BOARD

- The *Manual for the Appraisal of Agricultural Land* is a State Property Tax Board administrative rule. This manual sets out appraisal procedures and eligibility requirements for 1-d and 1-d-1 appraisal.
- The methods described in the manual are required; appraisal districts are required by law to follow them, so agricultural advisory board members should be familiar with the manual and the required procedures.

Categories of Agriculture Land

The chief appraiser is required to develop a list of land classes/categories typical in the appraisal district area.

RI1 Improved Pasture

Typical Uses: Hay production or Pasture land (livestock, exotic animals, fowl & crops)

Typical animal stocking ratio: 4 acres per animal unit*

RN1 Open Native Unimproved Pasture

Typical Uses: Pasture land (livestock, exotic animals, fowl & crops)

Typical animal stocking ratio: 6 acres per animal unit*

RB1 Brush Pasture

Typical Uses: pasture (livestock, exotic animals or fowl)

Typical animal stocking ratio: 8 acres per animal unit*

*Animal Units: 1 cow, 1 bull, 2-500lb. calves, 5 sheep, 5 goats, a horse equals 1.5 units. (Horses do not qualify unless it is a Brood Mare Operation). Minimum animal count: 20 grown ewes or nannies, 4 cows, 4 brood mares, 8 calves & 5 jennies.

Setting Degree of Intensity Standards

The chief appraiser must set degree of intensity standards for agricultural operations in the appraisal district. The degree of intensity test measures whether land is being farmed or ranched to the extent typical for agricultural operations in the appraisal district area. Land does not qualify for agricultural appraisal unless it is used to the degree of intensity typical for the area. The degree of intensity test is intended to exclude those properties on which nominal agricultural use occurs.

- Determines what the typical farmer or rancher puts into his operation in terms of time, capital investment, labor, and equipment at each step in the production. Usually, this information will be used to set minimum levels of inputs for each step in production.
- Property owners who cannot show they meet minimum levels cannot in most cases qualify for agricultural appraisal.

THE AGRICULTURAL APPRAISAL ADVISORY BOARD

The advisory board can be instrumental in developing degree of intensity standards for the area by helping the chief appraiser analyze the steps in each type of agriculture operations, the typical level of inputs, and types of commodity production in the district.

Determining Net to Land Values

After qualifying land for agricultural appraisal, the chief appraiser must determine its productivity value. To do this, he determines the "net to land" for each land class.

- Net to land is the average annual net income that a land class would be likely to have generated over a five-year base period.
- The law requires the chief appraiser to determine the net to land using a cash or share lease method.
- In some cases, neither share nor cash leases will be available for comparison with operations in the immediate area. For example, fish farms and exotic game ranches are rare, and finding enough leases in the immediate area to determine net to land is difficult if not impossible.
- The chief appraiser must use alternative methods to determine the amount a reasonable person would pay to share or cash lease the land.

The advisory board can help the chief appraiser gather sets of leases typical for the area. Also, the advisory board can help the chief appraiser determine typical expenses in the area.

Timber Land

The Texas Constitution allows that land used to produce timber may qualify for productivity appraisal under Art. VIII, Sec. 1-d-1, and Chapter 23, Subchapter E, Property Tax Code.

- The chief appraiser has the primary responsibility for qualifying and appraising timber land.
- The Property Tax Division is required to develop a manual setting forth the methods for verifying that land qualifies for timber appraisal and for appraising timber land.
- The manual *Guidelines for the Valuation of Timberlands* is a Property Tax Division administrative rule.
- The methods described in the manual are required; appraisal districts are required by law to follow them, so agricultural advisory board members should be familiar with the manual & procedures.

THE AGRICULTURAL APPRAISAL ADVISORY BOARD

Timber & Soil Classification

The Property Tax Code requires that timber land be classified based on the land's soil type.

Pine Timber	Mixed Timber	Hardwood Timber
TP1	TM1	TH1
TP2	TM2	TH2
TP3	TM3	TH3
TP4	TM4	TH4
Soil types 1 (best) to 4 (not so good)		

Setting Degree of Intensity Standards

The degree of intensity test for timber land measures whether the land is being used to the extent typical for commercial timber operations in the area. The law does not set these standards the chief appraiser does by carefully investigating areas where typical timber operations are performed by prudent land owners.

- Custodial Management- Owner does to the property with occasional visits to the site.
- Minimal Management- Owner may do periodic thinning, regular visits or maintenance of access roads.
- Intensive Management- Owner may do soil preparation, regular thinning or prescribed burning, removal of undesirable trees, control insects & disease, building & maintaining roads.

Determining "Principal Use" of Timber Land

To qualify land for timber appraisal, the chief appraiser must find that the land is principally used for the production of timber.

- The timber manual states that land is principally used for timber production when the "existing timber resources are sufficient to warrant management for commercial production or the land resource is being developed and managed for the production of timber."
- Land that meets this standard is often called "commercial forestland."

The advisory board may help the chief appraiser gather information about commercial production of timber within our jurisdiction. The chief appraiser may use this information to determine if land is principally used for timber production.

THE AGRICULTURAL APPRAISAL ADVISORY BOARD

Estimating Net to Land

Net to land is the average net income that would have been earned by a class of timber land over the preceding five years by an ordinarily prudent manager of timber land and timber production.

- To determine net to land, the chief appraiser multiplies the lands potential average annual growth (expressed in cords or board feet of wood), by the average stumpage value, taking into account the three general types of timber (hardwood, pine, and mixed) as produced on the four different soil types, and by subtracting from the product reasonable management costs and other reasonable expenses of timber production.

Rural Land Descriptions Explained

Examples: CRI1, DTM3, JRB1, CM, ERN1X

The first letter (A) (B) (C) (D) (E) (J) (K) (L) is the geographical location within Gregg County.

The second letter begins the description or characteristics of the land as follows.

Agriculture

- RI1 is improved pasture
- RN1 is native or unimproved pasture
- RB1 is range brush

Timber

- TP1 is pine timber soil type 1
- TP2 is pine timber soil type 2
- TP3 is pine timber soil type 3
- TP4 is pine timber soil type 4

- TM1 is mixed timber soil type 1
- TM2 is mixed timber soil type 2
- TM3 is mixed timber soil type 3
- TM4 is mixed timber soil type 4

- TH1 is hardwood timber soil type 1
- TH2 is hardwood timber soil type 2
- TH3 is hardwood timber soil type 3
- TH4 is hardwood timber soil type 4

Other

- M is minimal use land (well sites, oil field damage, pipelines etc.)
- Y is flood plain land. The land is prone to flooding & inaccessible during periods of rainy weather.
- X is floodway land. The land is prone to flooding during times of minimal rainfall. Usually located along rivers & creeks.

X. Ag/Timber/Beekeeping Qualifications and Guidelines

QUALIFICATIONS FOR AGRICULTURE AND TIMBER PRODUCTION IN GREGG COUNTY

MUST HAVE QUALIFIED FOR AG/TIMBER FOR FIVE OF THE PRECEDING SEVEN YEARS

GENERAL GUIDELINES FOR AGRICULTURE PRODUCTION

Land Size:

Minimum of 5 acres designated to pasture / other agricultural land depending on your Ag Use and Degree of Intensity(pg3)

Typical Animal Units:

1-Cow/Bull

5-Sheep/Goats

2- 500lb Calves

1.5- Horse (only if Broodmare operation)

Information needed to qualify for special agriculture value:

Grazing Pasture – (Your livestock)

Minimum of 3 receipts and/or bill in any combination

- Copy of receipts for livestock purchased/sold
- Copy of feed/fertilizer bills
- Copy of vet Bills

Hay Production- (You cut and bale)

Minimum of 3 receipts and/or bill in any combination

- Copy of fertilizer bills
- Copy of receipts for diesel
- Copy of receipts for parts/supplies

Grazing Pasture – (Livestock owned by someone else)

A written lease agreement between the land owner and the owner of the livestock stating that the land owner is allowing the owner of the livestock to graze on the property. Both parties must sign and date the lease agreement.

Hay Production- (Someone else cuts/bales)

A written lease agreement between the land owner and person cutting/baling the hay. Both parties must sign and date the lease agreement.

Truck Crop

Copy of crop receipts
Type of crops and number per acre

Orchard/Vineyard

Copy of crop receipts
Type of crops and number per acre
Pecan/Fruit Trees – 15 trees per acre
Vineyard - 100 per acre

Bee Keeping

Land Size:

Not less than 5 acres or more than 20 acres
5 Acres equals 6 Colonies, then every 2.5 acres after that add one more needed Colony so that 20 acres max will require 12 Colonies

Wildlife Management

Gregg County Acreage requirements – 12.5 acres for rural acres minimum, 10 acres for subdivisions; and the land must have qualified for agriculture or timber for at least five of seven years and must be actively using land in 3 of following 7 ways to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human consumption, including food, medicine, or recreation.

- Habitat control
- Erosion control
- Predator control
- Providing supplemental supplies of water;
- Providing supplemental supplies of food;
- Providing shelter; and
- Making census counts to determine population

GENERAL GUIDELINES FOR TIMBER PRODUCTION

Land Size:

Minimum of 10 acres designated to timber

Timber production is to promote the marketing of timber and timber products and to generate an income to the degree of intensity that is typical for Gregg County.

YOU MUST SUBMIT A CURRENT WRITTEN TIMBER MANAGEMENT PLAN ALONG WITH THE TIMBER APPLICATION.

Requirements for the plan are:

- 1) Map or plat of site showing types of trees and number of acres per type.
- 2) Volume estimated by class of timber stands by class of trees
- 3) Past management history written in detail and dates of any timber harvested
- 4) Long-term management plan written in detail.

Application deadline without penalty is April 30th and late application deadline with a penalty is midnight the day before the appraisal roll is certified, which is usually mid July.

FOR REFERENCE, SEE :

Texas Property Tax Code: CHAPTER 23 SUBCHAPTER C, D, AND E

GREGG COUNTY APPRAISAL DISTRICT
DEGREE OF INTENSITY STANDARDS

Improved Grass (RI1)

Pasture Use or Hay Production

Standard Practices:

Hay usage: Tillage, fertilize, cut, bale, haul, feed, or market

Pasture use: Fertilize, weed control, fences maintained, stock water

Typical Stocking ratio: 4 acres per animal unit**

Open Native Pasture (RN1)

Standard Practices

Weed control, fences maintained, stock water

Typical Stocking ratio: 6 acres per animal unit**

Brush Pasture (RB1)

Standard Practices

Fences maintained, stock water

Typical Stocking ratio: 8 acres per animal unit**

Typical Animal Units:

1-Cow/Bull

5-Sheep/Goats

2- 500lb Calves

1.5- Horse/Jennies (only if Broodmare operation)

Gregg County requires a minimum number of animals run at any given time, on pasture land, to qualify for 1-d-1 agriculture appraisal.

Minimum animal counts:

Grown ewes/nannies	20
Cows	4
Broodmares	4
Calves	8
Jennies	5

BEEKEEPING USE REQUIREMENTS

Beekeeping is an agricultural use and shall qualify for agricultural use productivity valuation if used for pollination or for the production of human food or other tangible products having a commercial value. (Sec. 23.512(2) Tax Code)

Acreage Requirement: the State of Texas has set a minimum of 5 acres and a maximum of 20 acres to qualify beekeeping as an agricultural use.

Our degree of intensity standard is set at a minimum of six colonies and 5 acres. The minimum degree of intensity was established using Section 131.001 Texas Agriculture Code's definition of apiary, which is a place where six or more colonies of bees or nuclei of bees are kept. A colony is the hive and its equipment and appurtenances including bees, comb, honey, pollen and brood.

For each additional 2.5 acres one additional colony is required. If additional acreage is less than 2.5 acres, no additional colony is required. For example, if a property owner has 14.6 acres of land used for beekeeping, nine colonies would be needed to qualify.

First 5 acres	6 colonies
Additional 7.5 acres	3 colonies
Remaining 2.1 acres	0 colonies
<hr/>	
Total colonies required	9 colonies

Beekeeping

(5 Acres minimal - 20 Acres Maximum)

For each 2.5 acres, one additional colony is required. If additional acreage is less than 2.5 acres, no additional colony is required.

<u>Acreage</u>		<u># of Colonies</u>
5 - 7.49	=	6
7.5 - 9.99	=	7
10 - 12.49	=	8
12.5 - 14.99	=	9
15 - 17.49	=	10
17.5 - 19.99	=	11
20	=	12

When property owners initially qualify for agricultural appraisal they must show proof of history for agricultural use/beekeeping for any of the five preceding seven years. One way to do this is to ask for export, import or intra-state permits, which are required by the Texas Apiary Inspection Service to transport colonies.

**Gregg County Appraisal District
Productivity Value for Beekeeping**

Under Open-Space productivity valuation, values are calculated using a modified income approach to determine the per acre value. This is done using cash lease rates that are collected each year through surveys mailed to leasees. The challenge with determining a productivity value for beekeeping using the cash lease method is usually beekeepers do not lease the land on which the colonies are located. In most instances, a property owner who has colonies located on his land has an open-space valuation on their property.

GCAD has gathered the required information from knowledgeable sources and developed calculations as follows:

Using the basic Income/Rate/Value (IRV) formula for developing an income approach to value, we developed a productivity value in beekeeping.

In Texas it is estimated that a hive will produce an average of 74 pounds of honey per year. With the assistance of beekeepers it is estimated an average of \$60 per colony of expenses per year. The average wholesale price for honey in 2011 was \$3.78 per pound. The following is the 2012 calculation.

Total Income per Colony	74 lbs. x \$3.78 = \$279.72
Total expenses per Colony per year	\$60.00
Net Operating Income (NOI)	\$279.72 - \$60.00 = \$219.72
Productivity Value per Colony	\$219.72 x .10 cap rate = \$2,197.20

GCAD's degree of intensity is 6 colonies on the first 5 acres with 1 colony for every 2.5 acres up to 20 acres. This would give you a range of 6-12 colonies minimum requirement. The productivity value is applied on a per-acre basis; therefore, the following formula was used.

GCAD's minimum requirement on 20 acres is 12 colonies. Therefore, the average colonies per acre is $12/20 = .60$ colony

Productivity Value per Acre $\$2,197.20 \times .6$ (minimum colony) = \$1318.32 or \$1,318.00 per acre

References:

Mr. Paul Jackson
Chief Apiary Inspector
State of Texas
979-845-9714

Todd Youngblood
Youngblood Apiaries
830-334-7631

Clint Walker
Walker Honey Farm
254-721-0096

Ryan Thomas
Thomas & Langdon Honey Farms
936-334-7823

Kenny Reed
Reed Honey Company
281-620-562

2014 Beekeeping Schedule

INCOME APPROACH

avg pounds of honey a hive will produce 74 lbs

avg wholesale price for honey \$3.78

TOTAL INCOME \$279.72

TOTAL EXPENSES \$60.00

NOI \$219.72

cap rate 0.10

Productivity Value per Colony \$2,197.20 OR \$2,200.00

2014 RURAL LAND SCHEDULE

Area A

Gladewater - White Oak

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	11000	11000	500	300
2-4.99	0.66	7300		500	300
5-9.99	0.45	5000		500	300
10-24.99	0.32	3500		500	300
25-49.99	0.24	2600		500	300
50-149.99	0.16	1800		500	300
150+	0.15	1640		500	300

Area B

Northeast Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	16000	16000	500	300
2-4.99	0.63	10000		500	300
5-9.99	0.63	10000		500	300
10-24.99	0.53	8500		500	300
25-49.99	0.38	6000		500	300
50-149.99	0.19	3000		500	300
150+	0.16	2500		500	300

Area B2

Spring Hill

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	16000	16000	500	300
2-4.99	0.63	10000		500	300
5-9.99	0.63	10000		500	300
10-24.99	0.53	8500		500	300
25-49.99	0.38	6000		500	300
50-149.99	0.19	3000		500	300
150+	0.16	2500		500	300

Area C

West Kilgore - Sabine

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	11000	11000	500	300
2-4.99	0.66	7300		500	300
5-9.99	0.45	5000		500	300
10-24.99	0.36	4000		500	300
25-49.99	0.27	3000		500	300
50-149.99	0.23	2500		500	300
150+	0.11	1250		500	300

Area D

Southeast Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	9000	9000	500	300
2-4.99	0.78	7000		500	300
5-9.99	0.67	6000		500	300
10-24.99	0.56	5000		500	300
25-49.99	0.44	4000		500	300
50-149.99	0.22	2000		500	300
150+	0.15	1340		500	300

Area E

Easton

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	8000	8000	500	300
2-4.99	0.88	7000		500	300
5-9.99	0.63	5000		500	300
10-24.99	0.50	4500		500	300
25-49.99	0.31	3500		500	300
50-149.99	0.16	1300		500	300
150+	0.14	1100		500	300

Area J

North Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	17000	17000	500	300
2-4.99	0.76	13000		500	300
5-9.99	0.71	12000		500	300
10-24.99	0.59	10000		500	300
25-49.99	0.41	7000		500	300
50-149.99	0.29	5000		500	300
150+	0.24	4000		500	300

Area K

North Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	17000	17000	500	300
2-4.99	0.76	13000		500	300
5-9.99	0.71	12000		500	300
10-24.99	0.59	10000		500	300
25-49.99	0.41	7000		500	300
50-149.99	0.29	5000		500	300
150+	0.24	4000		500	300

Area L
Southwest Longview

Range	Base %	Median Acre	Base	Y*	X*
		Price			
0-1.99	1.00	8000	8000	500	300
2-4.99	0.75	6000		500 -	300
5-9.99	0.63	5000		500	300
10-24.99	0.50	4000		500	300
25-49.99	0.38	3000		500	300
50-149.99	0.25	2000		500	300
150+	0.17	1340		500	300

Road Factor

RF1	1.00 INTERSTATE
RF2	1.10 STATE/US HIGHWAY
RF3	1.00 FM
RF4	0.95 COUNTY RD
RF5	0.90 DIRT RD
RF6	0.75 NO ACCESS/EASEMENT

!! NO SIZE OR ROAD ADJUSTMENTS SHOULD BE APPLIED TO Y OR X LAND

*Y = FLOOD PLAIN - These are areas that are prone to flooding and are inaccessible during periods of rainy weather. Considered a detriment to landowners.

*X = FLOODWAY - Areas that are prone to flooding during times of minimal rainfall. Usually, are low lying lands located along rivers and creeks. Considered a severe detriment to landowners.

Residential Depreciation Tables

Neighborhood (market area) Adjustments



2013 Neighborhood Adjustments

SCHOOL DIST	NEIGHBORHOOD	SUBDIVISION	2013 ADJ	2014 ADJ
SGW	N0023	W W Avery Sur	P10	P10
SGW	N2330	Everett Hiland	P4	P4
SGW	N2342	Everett Woodland	N5	N5
SGW	N2475	Forest Hills #1	P2	P2
SGW	N2990	Hancock	N3	N3
SGW	N3180	George Hill	N15	N15
SGW	N3210	Hillcrest	N5	N5
SGW	N3262	Hollow Creek ADDN	0	N2
SGW	N4040	T W Lee #1	P10	P10
SGW	N5310	Parkview & PT Alley	P5	P5
SGW	N5430	Phillips Heights Acreage	N5	N5
SGW	N6340	Shepperd Hills	N2	0
SKG	N0401	M Van Winkle Sur	P3	P3
SKG	N0409	P Walker Sur	P2	P2
SKG	N0428	J Wilkinson Sur	P1	P1
SKG	N0800	O T Van Winkle Acreage	P5	P5
SKG	N1264	Bennett Sub Div #1	P2	P2
SKG	N1320	Birdville	P5	P5
SKG	N1470	Briarwood	P2	P2
SKG	N1480	Broadmoor	P6	P6
SKG	N1747	Cherokee Meadow	P4	P4
SKG	N1830	College Park	N5	N5
SKG	N1975	Dansby Village	P5	P5
SKG	N2070	Dinning	N3	N3
SKG	N2230	East Ridge	P9	P9
SKG	N2242	Eastridge Park	P4	P4
SKG	N2245	Eastview	N10	N10
SKG	N2265	Eden Place	P3	P3
SKG	N2478	Forest Hills	P3	P3
SKG	N2785	Green Hills	P10	P12
SKG	N2845	Greenwood Ranch	P2	P2
SKG	N3233	Hillmont Place	P3	P3
SKG	N3410	Industrial Heights	N15	N15
SKG	N3440	Inwood Place	P5	P5
SKG	N3462	Glenhaven	P2	P2
SKG	N3530	Johns Heights	P4	P4
SKG	N3720	Kirkwood	P5	P5
SKG	N3770	Laird	P5	P5
SKG	N3790	S S Laird First	P4	P4
SKG	N4150	Lockhaven	P6	P6
SKG	N4500	Meadowbrook	P2	P4
SKG	N4510	Meadowcrest	P2	P2
SKG	N4790	North Broadmoor	0	N1
SKG	N5230	Otis	P5	P5
SKG	N5560	Pineview	P4	P4
SKG	N5307	Park Place	N4	N4
SKG	N5900	Richards Estates	P15	P15
SKG	N6070	Rolling Meadows	P8	P8
SKG	N6530	South Park	N3	N3
SKG	N6690	Spring Tree	P1	P1

2013 Neighborhood Adjustments

SCHOOL DIST	NEIGHBORHOOD	SUBDIVISION	2013 ADJ	2014 ADJ
SKG	N6740	Stephens Bass	P8	P8
SKG	N6750	Stephens Hill	P7	P7
SKG	N6755	Stepping Stone	P3	P3
SKG	N6980	Tanglewood	P3	P3
SKG	N7110	Timberdale Estates	P9	P9
SKG	N7610	Willow Springs	N20	N20
SKG	N7628	Windsor Park North	0	N3
SLV	N0900	Longview NCB's	N5	N5
SLV	N1017	Airline Crossing	P5	P5
SLV	N1020	Airline Estates	P10	P10
SLV	N1030	Airline Heights	N5	N5
SLV	N1100	Amy Est	P10	P10
SLV	N1105	Amy Street Addition	P5	P5
SLV	N1250	Belmont	P9	P9
SLV	N1290	Big T Ranchettes	P2	P2
SLV	N1295	Big Woods North	N8	N6
SLV	N1385	Weldon Bonner	P10	P10
SLV	N1400	Boring Leak	N10	N10
SLV	N1430	Bramlette Place	P10	P10
SLV	N1450	Brentwood	P5	P5
SLV	N1525	Brookside	P10	P10
SLV	N1545	Brookwood Place	P9	P6
SLV	N1575	Buchanan Gardens	N5	N5
SLV	N1790	Clearmeadow Estates	N20	N20
SLV	N1861	Country Club	P5	P5
SLV	N1885	Country Place	P5	P5
SLV	N1890	Coushatta Hills	P8	P8
SLV	N1895	Coushatta Hills East	P9	P9
SLV	N2060	Dewayne	0	N3
SLV	N2171	East Lake Estates	N1	N1
SLV	N2255	Eastwood Addition	N1	N1
SLV	N2310	Elm Creek	P10	P10
SLV	N2365	Fairmont North	P4	P6
SLV	N238304	Fairway Oaks #4	0	N1
SLV	N2485	Forest Lake #1	P5	P4
SLV	N2487	Forest Lake Estates	0	P2
SLV	N2500	Forest Park	P15	P13
SLV	N2605	Gilmour Terrace	N20	N18
SLV	N2680	Glenwood	P12	P12
SLV	N2800	Greenbriar	P6	P6
SLV	N2970	Hampshire Place	P6	P6
SLV	N3090	Henderson Hills	P10	P8
SLV	N3130	Highland Park	P3	P3
SLV	N3160	Highland Terrace	N13	N13
SLV	N3250	Hinman	N5	N5
SLV	N3270	Hollybrook Estates	P6	P4
SLV	N3290	Hudnall Pliier	N2	N2
SLV	N3330	Hughey Crest	P2	P4
SLV	N3335	Hunters Creek Phase 1	N5	N7
SLV	N3340	Huntington Park	P3	P3

2013 Neighborhood Adjustments

SCHOOL DIST	NEIGHBORHOOD	SUBDIVISION	2013 ADJ	2014 ADJ
SLV	N3343	Huntington Park North	N5	N5
SLV	N3344	Huntington Park South	P3	P3
SLV	N3345	Huntington Park West #1	P3	P3
SLV	N3400	Idylwood	N5	N5
SLV	N3420	Ingram Hills	P15	P15
SLV	N3430	Ingram Park	P5	P5
SLV	N3500	Jefferson Village East	P2	P4
SLV	N3570	Johnsonville	N1	N1
SLV	N3650	Junius Heights	P1	P1
SLV	N3850	Lake Port	N10	N8
SLV	N3870	Lake View Park	P5	P7
SLV	N3950	Latham Downs	N10	N10
SLV	N3970	Lawrence	N5	N5
SLV	N3990	Le Gay Gardens	P5	P5
SLV	N4015	LeTourneau Tech	N10	N10
SLV	N4255	Magnolia	N10	N10
SLV	N4280	Maple Creek	P5	P5
SLV	N4380	Maxey Acres	P10	P10
SLV	N4390	Maxey North 40	P12	P12
SLV	N4395	McCann Meadows	P2	P2
SLV	N4470	Meadow Downs B	0	N2
SLV	N4600	Mobberly Place	N8	N8
SLV	N4693	Morningstar Place	N2	N2
SLV	N4780	Nixon Place	N10	N10
SLV	N4820	North Gate Farms	P5	P5
SLV	N4900	North Ridge Country	P3	P3
SLV	N4910	North Valleyview	P5	P5
SLV	N5005	Northampton Place	P10	P10
SLV	N5020	Northgate Estates	0	N2
SLV	N5035	Northwest Hills	P10	P9
SLV	N5060	Norwood Place	P15	P15
SLV	N5070	Nuggett Hill	P10	P10
SLV	N5153	Oak Ridge Estates	P8	P8
SLV	N5160	Oakland Heights	P4	P6
SLV	N5200	Oakwood North	0	P2
SLV	N5240	Owings Heights	P10	P10
SLV	N5260	Palisades	P3	P3
SLV	N5330	Parkwood	P10	P11
SLV	N5331	Parry Acres	P5	P5
SLV	N5340	Patio Homes	P8	P5
SLV	N5349	Pecan Crest #2	0	P2
SLV	N5360	Pegues Estates	P11	P11
SLV	N5450	Pine Forest	P10	P10
SLV	N5620	Piiler Estates	P7	P7
SLV	N5760	Rambling Creek	P11	P11
SLV	N5802	Ray Creek Est	N10	N10
SLV	N5860	Revana Ranchettes	N5	N5
SLV	N5980	Robbinwood Place	P3	P3
SLV	N6270	The Settlement	P15	P15
SLV	N6350	Sherwood Park	P8	P8
SLV	N6390	Shoreview Estates	P5	P5



2013 Neighborhood Adjustments

SCHOOL DIST	NEIGHBORHOOD	SUBDIVISION	2013 ADJ	2014 ADJ
SLV	N6450	Skyway Acres	P3	P3
SLV	N6563	Southview Acres	N10	N10
SLV	N6580	Southside Terrace	N10	N10
SLV	N6663	Spring Creek Ranch	N4	N4
SLV	N6760	Stewart	P5	P5
SLV	N6790	Stonegate	P3	P1
SLV	N6850	Sunnybrook Hills	P6	P8
SLV	N6870	Sunnyside Estates	P5	P7
SLV	N6890	Sunset Hills	P7	P5
SLV	N6970	Tallwood Estates	P5	P5
SLV	N7010	Tealwood	P5	P7
SLV	N7050	Texas Land Co.	N15	N15
SLV	N7130	Town Lake	N3	N1
SLV	N7140	Town Lake Village	N3	N1
SLV	N7170	Trinity	N2	N2
SLV	N7260	Valley View	0	N2
SLV	N7300	Village Lamond	0	N2
SLV	N7302	Vintage Trail	N1	N3
SLV	N7380	Ware Acres	N5	N5
SLV	N7400	Ware Place	N12	N12
SLV	N7403	Waterford Park	N2	N2
SLV	N7420	Wellington Park	P3	P3
SLV	N7440	West Oakland Heights	P12	P12
SLV	N7625	Windsong	P3	P3
SLV	N7630	Winterfield	P10	P10
SLV	N7700	The Woodlands	0	N2
SPT	N1220	Bel Air	P5	P5
SPT	N1350	Blue Ridge EST #2	0	P2
SPT	N1460	Briar Meadows Estates	P4	P4
SPT	N1659	Castle Oaks	N10	N10
SPT	N1800	Clearmont Acres	P13	P13
SPT	N1865	Country Club A & B	P10	P10
SPT	N1915	Crescent Park	P3	P3
SPT	N2015	Deer Park	N1	N1
SPT	N2122	Dundee Place	N5	N6
SPT	N2340	Tom Everett	0	N1
SPT	N2345	Evergreen Hills	P8	P10
SPT	N2383	Fairway Oaks #1	N1	N3
SPT	N2565	Garden Acres	P2	P2
SPT	N2660	Glendale	P2	P2
SPT	N2720	Granite Village	N5	N5
SPT	N2840	Greenwood Park	P8	P8
SPT	N2860	Greggton Estates	P5	P5
SPT	N2870	Greggton Estates North	P4	P3
SPT	N2890	Greggton Heights	0	N2
SPT	N2940	Hall Griffin	N10	N10
SPT	N3070	Helene Village	P12	P10
SPT	N3110	Hialeah	P5	P7
SPT	N3200	Hillcrest	N5	N5
SPT	N3390	Idylwild & Skillern Sur	P2	P2

2013 Neighborhood Adjustments

SCHOOL DIST	NEIGHBORHOOD	SUBDIVISION	2013 ADJ	2014 ADJ
SPT	N3920	Landsdowne	P7	P5
SPT	N3980	Lawrence Hill	P5	P5
SPT	N4030	J W Lee	P10	P10
SPT	N4050	Lee's Subdivision	P10	P10
SPT	N4565	Mill Run	P5	P5
SPT	N4670	G B Moore	N8	N8
SPT	N4800	North Divison	N5	N5
SPT	N5030	Northridge Hills	P4	P4
SPT	N5110	Oak Forest #2 & #3	P5	P5
SPT	N5111	Oak Forest #5	P4	P4
SPT	N5170	Oaklawn Manor	P18	P18
SPT	N5352	Pecan Park	P1	P2
SPT	N5470	Pine Hill Estates	P3	P3
SPT	N5500	Pine Tree C C	P8	P8
SPT	N5510	Pine Tree Heights	P10	P8
SPT	N5630	Ponderosa	P6	P5
SPT	N5660	Prestonwood	P4	P4
SPT	N5790	Raven Crest	P2	0
SPT	N5970	River Oaks	P5	P5
SPT	N6010	Rockwall Manor	P14	P14
SPT	N6030	Rockwall Place North	P2	P2
SPT	N6170	Ruthlynn Terrace	P8	P8
SPT	N6280	Shadowview	P1	N1
SPT	N6300	Shadow-Wood North	P3	P3
SPT	N6330	Shenandoah Hills	P7	P7
SPT	N6680	Spring Ridge Heights	P15	P15
SPT	N6820	Sunburst Manor	P3	P3
SPT	N6950	Tall Timbers	P6	P6
SPT	N6990	Tanglewood	N3	N3
SPT	N7000	Tanglewood East	P12	P12
SPT	N7040	Terrace Hills	0	P1
SPT	N7120	Toler Place	P10	P10
SPT	N7320	Wain Manor	P6	P6
SPT	N7490	Whispering Pines	P2	0
SPT	N7550	Wildwood	P1	P1
SSB	N0153	M Garrett Sur	P12	P12
SSB	N0247	Wm Liles Sur	P5	P5
SSB	N0396	S Turner Sur	P3	P3
SSB	N1075	Allwright Acres	P10	P10
SSB	N2770	Green Briar	P8	P8
SSB	N3680	Karen Heights	P12	P12
SSB	N4080	Liberty City Heights	P1	P1
SSB	N4200	Bill Lucus	P2	P2
SSB	N5190	Oakwood	P2	P2
SSB	N5280	Park	P5	P5
SSB	N5300	Park North Est #1	P7	P7
SSB	N5440	Pimlico Park	P3	P3
SSB	N7240	Twin Oaks	P5	P5
SSH	N0353	AB 177 Wm Robinson Sur	P7	P7

2013 Neighborhood Adjustments

SCHOOL DIST	NEIGHBORHOOD	SUBDIVISION	2013 ADJ	2014 ADJ
SSH	N1580	Bullrun Phase 1	N2	N1
SSH	N1705	Chase Creek	P3	P3
SSH	N2081	Dogwood Creek	N3	N4
SSH	N2123	Duvall Addn	P3	P3
SSH	N2383	Fairway Oaks #1	N2	N2
SSH	N2384	Falls Creek #1	P5	P3
SSH	N2415	Fern Ridge #1	P2	P2
SSH	N3055	The Heights of Spring Hill#1	0	N2
SSH	N3105	Heritage North	P7	P7
SSH	N3106	Heritage Place	0	P2
SSH	N3107	Heritage Village #1	P4	P6
SSH	N3108	Heritage Point	P5	P5
SSH	N3110	Hialeah	P5	P5
SSH	N3175	Hill Crest Estates	P1	P3
SSH	N3235	Hills & Trails	P7	P9
SSH	N3265	Holly Ridge Addition	P2	0
SSH	N3268	Holly Trail	P2	P2
SSH	N3962	Lavelle Place	N5	N5
SSH	N4256	Magrill Place	0	N1
SSH	N4414	McKinley Estates	N8	N8
SSH	N5180	Oakleigh Heights	N7	N9
SSH	N5347	Pebble Ridge	N4	N4
SSH	N5443	Pine Acres	P5	P5
SSH	N5490	Pine Tree Clusters	P5	P5
SSH	N5725	Quiet Estates	N5	N5
SSH	N5857	Remington Hill Phase #1	N4	N4
SSH	N6165	Rustic Oak Unit #1	0	N2
SSH	N6665	Spring Forest Estates	P5	P5
SSH	N6717	Springhill Gardens	0	N2
SSH	N6812	Summerset Addition	N1	N2
SSH	N7070	Thomas Manor	P11	P11
SSH	N7728	Woodway Park	N5	N5
SWO	N0069	W H Castleberry Sur	P5	P5
SWO	N1471	Briarwood	0	0
SWO	N1872	Country Estates	P8	P8
SWO	N1900	Creek Bend	P10	P10
SWO	N2760	Green Acres #1	P8	P6
SWO	N3600	Noel Jones	N4	N4
SWO	N3890	Lakewood	P8	P6
SWO	N4000	Le Maire	P7	P7
SWO	N4630	Moncreif	P5	P5
SWO	N4840	North Oak Estates	P4	P4
SWO	N5540	Pinegrove	P7	P7
SWO	N5870	Reynolds	P2	P2
SWO	N6210	Satterwhite	P2	P2
SWO	N6360	Sherwood Trail Estates	P2	P4
SWO	N6560	South Tuttle Estates	N1	N1
SWO	N7076	Thompson 2 Sub Div	N10	N10
SWO	N7600	Williamson	P4	P6
SWO	N7664	Wood Creek Estates	N6	N6

2013 Neighborhood Adjustments

SCHOOL DIST	NEIGHBORHOOD	SUBDIVISION	2013 ADJ	2014 ADJ
SWO	N7675	Woodbine Place Unit # 1	0	N2

New Construction/Subdivisions

NEW HOME CONSTRUCTION 2014

CLASS	SGW	SKG	SLV	SPT	SSB	SSH	SWO	TOTALS
F2			1					1
F3M	2		21	2	1			26
F3	1	2	15	1				19
F3P			6	1				7
F4M			1					1
F4			4	1	3		1	9
F4P					6			6
F5M								
F5					1			1
F5P								
F6M								
F6			1					1
F6P								
F7M								
F7								
F7P								
F8M								
F8								
F8P								
M2								
M3M		2						2
M3			3					3
M3P								
M4M			3					3
M4	2	16	34	5	2	4	10	73
M4P			13	9	1	12	3	38
M5M		1	2	1	1		1	6
M5	1	4	66	2	2	8	2	85
M5P			6	5		4		15
M6M		2		1				3
M6			8	4	1			13
M6P		1	8	1		1		11
M7M		1	2	2				5
M7			4			3		7
M7P			1					1
M8M								
M8					1			1
M8P			2					2
B2,B3,B4		2	10	14				26
MET	1	1	2		3		2	9
SPECIAL & FLAT		1	1					2
TOTALS	7	33	214	49	22	32	19	376

NEW SUBDIVISIONS	LOTS	AREA
MATT ALMETER SUBD.	3	SLV
CHURCH POINT 2	8	SLV
ESTATES ON STONE RIDGE 2	3	SLV
GREY HAWK ESTATES	20	SSH
HARVEY ESTATES PHASE 1	9	SSB
DR ODIS F HUMPHREY ADDN	6	SSH
MAGNOLIA GARDEN #3	9	SPT
OAK HILL ESTATES	4	SLV
PALLADIO	15	SLV
PREMIER PARKS 2	18	SLV
RAY CREEK EST 3	34	SLV
TALL PINES EST	28	SSB
TIERRA DEL SOL	29	SKG
WILLOW CREEK RANCH 2	9	SSB
WINDSOR PARK SOUTH	29	SKG
WOODWAY PARK 2	29	SSH

PREPARED BY: EVA ALLEN
MARCH 28, 2014



Miscellaneous Information

Longview-area home sales rise 6 percent through 2013

BY JO LEE FERGUSON
Special to the News-Journal

Home sales in the Longview area finished 2013 strong — then took a weather-related dip to start the new year.

But area Realtors said the January decline was no cause for alarm. It came after a 6 percent increase in the number of homes sold during 2013 in Longview, according to information from the Longview Area Association of Realtors.

Average sale prices also increased by about 4.5 percent from a year earlier, to \$162,724.

On the upswing

Both the number of homes sold and average prices increased during 2013 from a year earlier. Here's a look:

- Total sales: 2,138, up from 2,012
- Average price: \$162,724, up from \$155,400
- Total volume: \$347.9 million, up from \$312.66 million

Source: Longview Area Association of Realtors

In January, though, the number of sales through the association's Multiple Listing Service fell to 122 from 143 in January 2013 — but still well above the 98 sold in January 2012. Realtors said they know what happened.

"Weather, weather, weather, weather, weather," said Suzanne Cook, owner of Suzanne Cook and Co. in Longview, recalling the "bitter cold" and sleet that hit the Longview area in January.

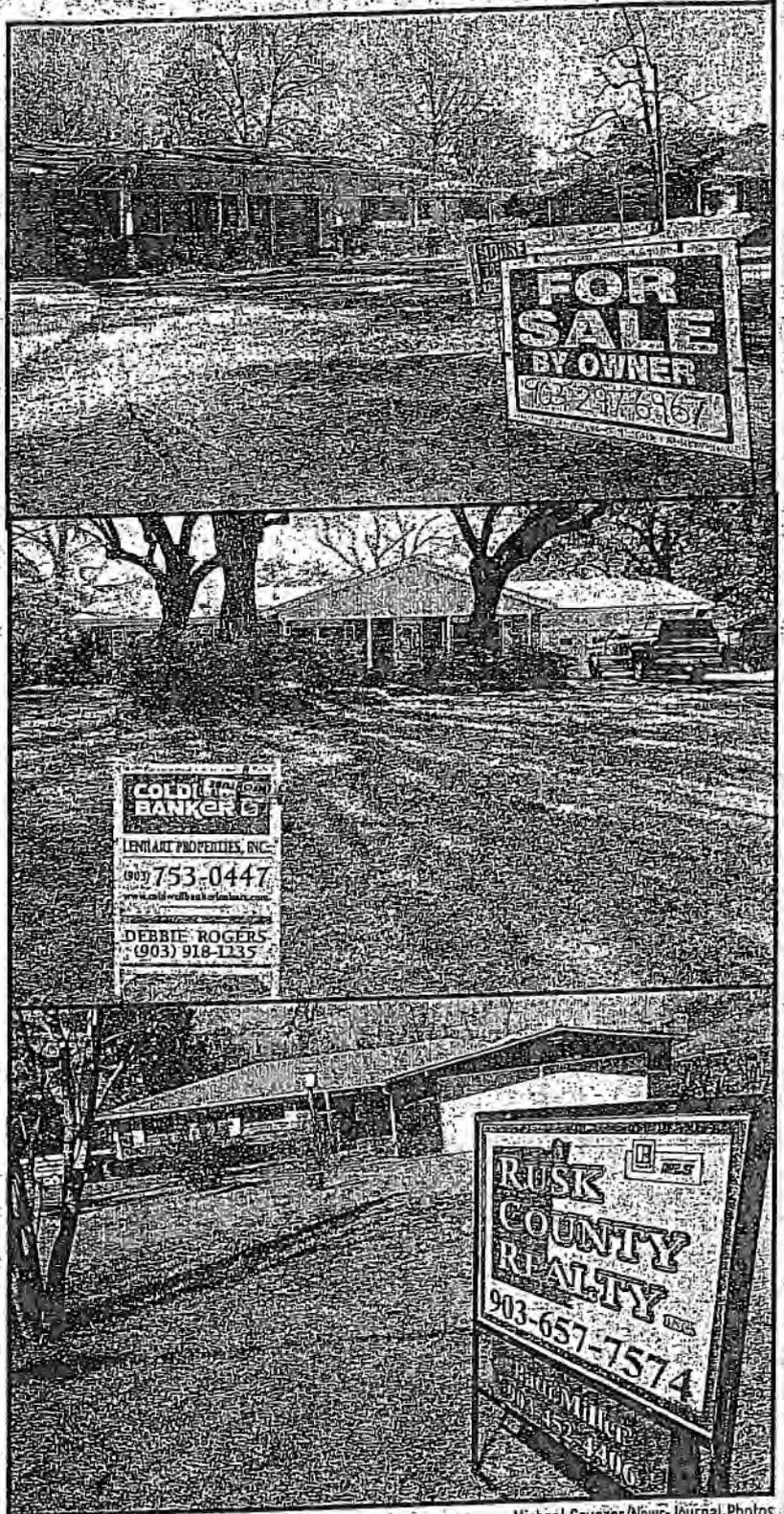
"We had people trying to get here from other places who couldn't arrive. If people are local and want to make a transition and can wait, they will wait. They're not going to get out in nasty weather if they don't have to."

She said she expected a rebound by March. Real estate agents always get busier as the weather gets nicer.

Skip Morton, owner of Skip Morton and Associates Real Estate Brokerage in Longview, said 2013 was a good year, and he sees continuing strength going into 2014.

"Yes, January numbers were lower than same period last year for 2013," he said. "I wouldn't put a lot of stock in that. One month is just not enough information for a trend line."

In addition to increases in numbers sold and average selling price, 2013 saw total volume increase to nearly



Michael Cavazos/News-Journal Photos

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Realty

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\$348 million in 2013 compared from about \$313 million in 2012.

"The market is continuing to improve and go up in value," Cook said.

Morton said the strong numbers reflected continued recovery from the recession.

"Our employment numbers continue to improve," he said. "Jobs are really what push household growth here. It's important to have low interest rates and rates are positive. My guess would be we're going to continue to see our employment numbers continue to be positive going forward and that's going to correlate in our home sales being positive as well."

Unemployment in the Longview metro area fell in December to a five-year low, as employment increased to nearly 113,000 from about 109,000 a year earlier. The Metropolitan Statistical Area includes Gregg, Rusk and Upshur counties.

Cook noted that figures from the Realtors Association don't reflect all sales in the area. Not all homes sold are part of the association's Multiple Listing Service, including most homes sold by owners or homes on popular Lake Cherokee.

Her office started selling homes there about two years ago. In 2013, her office sold \$2.1 million worth of homes at the lake. She said that number has more than doubled this year, to more than \$4.4 million.

"Part of that is increased market presence on our part," she said. "It takes you a while to get up and running when you're in a new territory."

She also noted there's renewed interest in living in town.

"For a while, everybody was moving out to the surrounding areas," around the perimeter

Home sales by month

MONTH	UNITS SOLD	AVG. PRICE
Jan. 2012	98	\$142,488
Feb. 2012	132	\$136,683
March 2012	182	\$149,703
April 2012	200	\$157,556
May 2012	197	\$167,939
June 2012	216	\$167,349
July 2012	198	\$162,803
Aug. 2012	219	\$146,864
Sept. 2012	153	\$151,304
Oct. 2012	149	\$154,880
Nov. 2012	140	\$156,523
Dec. 2012	128	\$155,216
2012	2,012	\$155,400
Jan. 2013	143	\$143,967
Feb. 2013	124	\$152,544
March 2013	196	\$153,223
April 2013	203	\$164,861
May 2013	175	\$171,169
June 2013	217	\$203,264
July 2013	211	\$168,347
Aug. 2013	210	\$161,375
Sept. 2013	181	\$155,730
Oct. 2013	157	\$159,553
Nov. 2013	139	\$145,167
Dec. 2013	182	\$153,922
2013	2,138	\$162,724

Source: Longview Area Association of Realtors

of Longview, she said

Now, many young families are wanting to love closer or into town, and there's revived interest in older neighborhoods such as Huntington Park.

"In addition to retirees continuing to move here, we're having more families who are interested in quality of life issues," she said.

While it is hard to compare that to the number of assisted-living beds already licensed in Longview, because some rooms will house more than one person, it is at least equal to more than half of the licensed assisted-living beds now available.

Zerga and Abby Development also are building independent living apartments and townhomes that will offer another 269 housing units for seniors.

All combined, the projects will represent more than \$41 million in construction. Longview also is a Texas Certified Retirement Community.

Texas is seeing growth in the number of assisted-living facilities statewide. The Texas Department of Aging and Disability Services reported Texas has 1,777 assisted-living facilities, with another 107 open license applications.

In the 2008 fiscal year, Texas had 1,500 licensed assisted living facilities. That number grew 14.9 percent to 1,723 by the 2012 fiscal year.

Read more at the *Longview News-Journal*.

Longview home prices, sales continue to climb

(6/13/2013)

LONGVIEW - Area home prices continued a five-month string of steady increases in April 2013 and May 2013, according to the Longview Area Association of Realtors.

Longview Home Sales, Prices

Month	Avg. sale price	No. sold
May	\$171,169	175
April	\$164,861	203
March	\$153,223	196
February	\$152,544	124
January	\$143,967	143
December '12	\$155,216	128
November '12	\$156,523	140
October '12	\$154,880	149
September '12	\$151,304	153
August '12	\$146,864	219
July '12	\$162,803	198
June '12	\$167,349	216

The average price of a home sold in April 2013 was \$164,861, up more than 4 percent from April 2012.

In May 2013, area prices rose to \$171,169 compared with \$167,939 in May 2012, but only 175 home sales were closed which was down from 197 in May 2012.

For the year-to-date through May 2013, the number of homes sold was up more than 4 percent from the first five months of 2012. Additionally, the average price of a home sold increased to \$157,152, which is 4 percent higher than 2012.

Read more at the *Longview News-Journal*.

Kilgore Bulldogs' eyes secure more than \$44M projects

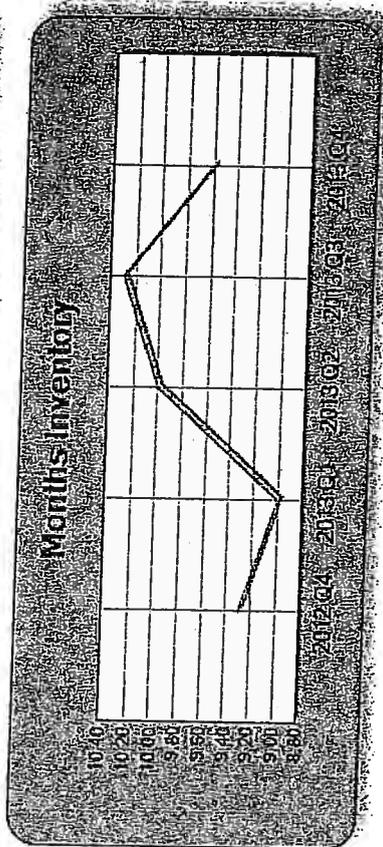
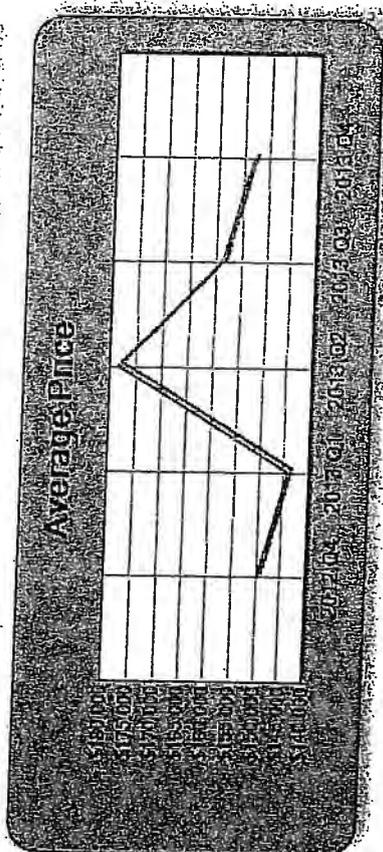
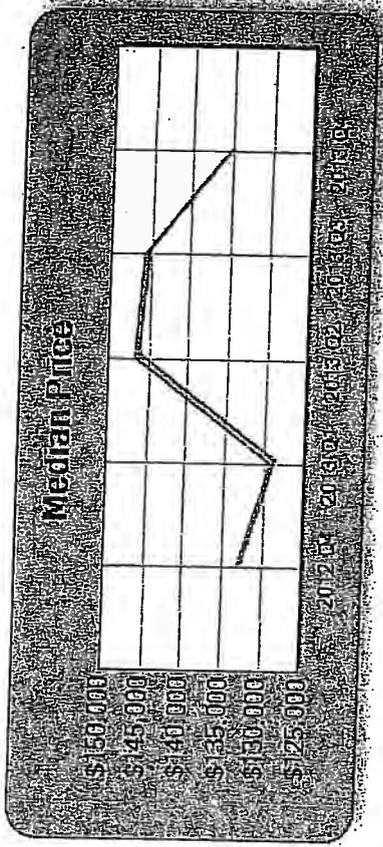
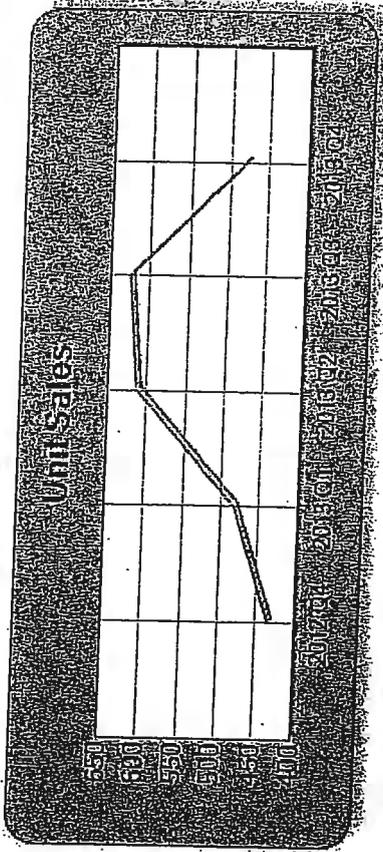
(6/11/2013 6:41:00 AM)

KILGORE - Community input and student safety played a large part in Kilgore ISD's two new schools and renovations. Beginning in fall 2013, students will occupy a 160,000-sf school for sixth, seventh and eighth grades to replace

Texas Quarterly Housing Report

Longview-Marshall

2013 Q4



Statistic	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	YoY % Change
Sales (units)	434	483	613	625	479	10.36 %
>>>>QoQ % Change		11.29 %	26.91 %	1.95 %	-23.36 %	
Median Price	133,100	129,200	146,700	145,800	135,500	1.80 %
>>>>QoQ % Change		-2.93 %	13.54 %	-0.61 %	-7.06 %	
AVG Price	149,733	144,178	178,824	158,749	152,888	2.09 %
>>>>QoQ % Change		-3.70 %	23.82 %	-11.07 %	-3.70 %	
Mo. Inventory	9.30	9.00	10.00	10.30	9.60	3.22 %
>>>>QoQ % Change		-3.22 %	11.11 %	3.00 %	-6.79 %	

Average Price YoY % Change Summary

Area	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	YoY % Change
>>>>QoQ % Change		-2.52 %	17.36 %	-0.11 %	0.25 %	
Fort Worth	151,341	153,800	165,885	169,944	165,366	9.26 %
>>>>QoQ % Change		1.62 %	7.85 %	2.44 %	-2.69 %	
Galveston	235,423	232,402	253,772	238,795	232,227	-1.35 %
>>>>QoQ % Change		-1.28 %	9.19 %	-5.50 %	-3.15 %	
Garland	121,968	122,891	130,234	141,936	129,888	6.49 %
>>>>QoQ % Change		0.84 %	5.88 %	8.98 %	-8.48 %	
Harlingen	135,464	117,639	117,956	118,531	115,128	-15.01 %
>>>>QoQ % Change		-13.15 %	0.26 %	0.48 %	-2.87 %	
Houston	227,310	218,266	254,039	252,223	247,060	8.68 %
>>>>QoQ % Change		-3.97 %	16.38 %	-0.71 %	-2.04 %	
Irving	199,586	205,245	237,329	233,440	208,247	4.33 %
>>>>QoQ % Change		2.83 %	15.63 %	-1.63 %	-10.79 %	
Kerrville	219,561	196,191	194,073	236,111	200,626	-8.62 %
>>>>QoQ % Change		-10.64 %	-1.07 %	21.66 %	-15.02 %	
Laredo	152,610	141,120	145,175	160,614	164,319	7.87 %
>>>>QoQ % Change		-7.52 %	2.87 %	10.63 %	2.30 %	
Longview-Marshall	149,733	144,178	178,524	158,749	152,886	2.09 %
>>>>QoQ % Change		-3.70 %	23.82 %	-11.07 %	-3.70 %	
Lufkin	135,343	141,266	144,504	148,270	152,419	12.61 %
>>>>QoQ % Change		4.37 %	2.29 %	1.22 %	4.20 %	
McAllen	126,959	122,032	136,249	138,755	137,746	8.49 %
>>>>QoQ % Change		-3.88 %	11.64 %	1.63 %	-0.72 %	
Midland	246,065	231,959	247,823	278,993	258,322	4.13 %
>>>>QoQ % Change		-6.49 %	6.83 %	12.57 %	-7.40 %	
Montgomery County	246,437	250,439	281,638	283,277	274,858	11.53 %
>>>>QoQ % Change		1.62 %	12.45 %	0.58 %	-2.97 %	

Unit Sales Summary

Area	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	% Change
>>>>QoQ % Change		-20.23 %	24.54 %	11.11 %	-16.66 %	
Fort Bend	2,730	2,380	3,981	3,837	2,849	4.35 %
>>>>QoQ % Change		-12.82 %	67.26 %	-3.61 %	-25.74 %	
Fort Worth	2,163	2,238	3,082	3,006	2,513	16.18 %
>>>>QoQ % Change		3.46 %	37.71 %	-2.46 %	-16.40 %	
Galveston	224	197	298	332	196	-12.50 %
>>>>QoQ % Change		-12.05 %	51.26 %	11.40 %	-40.96 %	
Garland	423	455	541	547	410	-3.07 %
>>>>QoQ % Change		7.56 %	18.90 %	1.10 %	-25.04 %	
Harlingen	166	190	230	201	185	11.44 %
>>>>QoQ % Change		14.45 %	21.05 %	-12.60 %	-7.96 %	
Houston	16,925	15,539	23,477	23,308	18,502	9.31 %
>>>>QoQ % Change		-8.18 %	51.08 %	-0.71 %	-20.61 %	
Irving	332	334	479	521	368	10.84 %
>>>>QoQ % Change		0.60 %	43.41 %	8.76 %	-28.36 %	
Kerrville	105	120	163	192	135	28.57 %
>>>>QoQ % Change		14.28 %	35.83 %	17.79 %	-29.88 %	
Killeen-Fort Hood	520	489	709	729		
>>>>QoQ % Change		-5.96 %	44.98 %	2.82 %		
Laredo	278	260	271	312	243	-12.58 %
>>>>QoQ % Change		-6.47 %	4.23 %	15.12 %	-22.11 %	
Longview-Marshall	434	483	613	625	479	10.36 %
>>>>QoQ % Change		11.29 %	26.91 %	1.95 %	-23.36 %	
Lubbock	792	833	1,188	1,150		
>>>>QoQ % Change		5.17 %	42.61 %	-3.19 %		
Lufkin	112	115	182	150	131	16.96 %
>>>>QoQ % Change		2.67 %	58.26 %	-17.58 %	-12.66 %	

Months Inventory Summary

Area	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	% Change
>>>>QoQ % Change		7.35 %	2.73 %	4.00 %	0.00 %	
Fort Bend	3.00	2.60	2.30	2.30	2.00	-33.33 %
>>>>QoQ % Change		-13.33 %	-11.53 %	0.00 %	-13.04 %	
Fort Worth	4.30	3.80	3.50	3.60	3.20	-26.58 %
>>>>QoQ % Change		-11.62 %	-7.89 %	2.85 %	-11.11 %	
Galveston	10.00	10.10	10.60	9.40	9.30	-7.00 %
>>>>QoQ % Change		1.00 %	4.95 %	-11.32 %	-1.06 %	
Garland	2.70	2.10	2.00	2.00	1.90	-29.62 %
>>>>QoQ % Change		-22.22 %	-4.76 %	0.00 %	-5.00 %	
Harlingen	21.70	22.80	24.20	23.90	23.80	9.67 %
>>>>QoQ % Change		5.06 %	6.14 %	-1.23 %	-0.41 %	
Houston	4.10	3.60	3.30	3.20	2.90	-29.26 %
>>>>QoQ % Change		-12.19 %	-8.33 %	-3.03 %	-9.37 %	
Irving	3.60	3.00	2.80	3.00	2.80	-22.22 %
>>>>QoQ % Change		-16.66 %	-6.66 %	7.14 %	-6.66 %	
Kerrville	20.60	19.20	17.00	15.50	14.00	-32.03 %
>>>>QoQ % Change		-6.79 %	-11.45 %	-8.82 %	-9.67 %	
Killeen-Fort Hood	6.90	8.90	7.40	7.60		
>>>>QoQ % Change		28.98 %	-16.85 %	2.70 %		
Laredo	5.40	5.20	5.30	5.50	5.80	7.40 %
>>>>QoQ % Change		-3.70 %	1.92 %	3.77 %	5.45 %	
Longview-Marshall	9.30	9.00	10.00	10.30	9.60	3.22 %
>>>>QoQ % Change		-3.22 %	11.11 %	3.00 %	-6.79 %	
Lubbock	4.90	4.00	3.60	3.70		
>>>>QoQ % Change		-18.36 %	-10.00 %	2.77 %		
Lufkin	9.20	9.20	8.90	9.50	9.00	-2.17 %
>>>>QoQ % Change		0.00 %	-3.28 %	6.74 %	-5.26 %	

Home construction market heating up, developers say

By Mike Elswick melswick@news-journal.com | Posted: Sunday, July 29, 2012 4:00 am

Veteran Longview builder Tom Davis said he is bullish on the local home construction scene.

"It's picking up," he said. Davis is moving forward with plans for a new Spring Hill subdivision, Greyhawk Estates.

"We're planning 20 lots in the first phase and another 30 in the second phase," he said. Davis said he feels the homes in the \$280,000 to \$330,000 price range will fill a niche.

"There are homes in the \$400,000 and above range and below \$250,000, but not many in this middle range," he said.

Davis isn't the only builder feeling more confident. The National Association of Home Builders recently reported the biggest jump in home builder confidence nationally in nearly six years.

The association said its Housing Market Index for July is the highest it has been since March 2007.

Builder confidence increased by solid margins in every region of the country in July as views of current sales conditions, prospects for future sales and traffic of prospective buyers all improved," said Barry Rutenberg, NAHB chairman and home builder from Gainesville, Fla. "This is greater evidence that the housing market has turned the corner as more buyers perceive the benefits of purchasing a newly built home while interest rates and prices are so favorable."

So far for the city's fiscal year that began Oct. 1, there have been 115 permits issued for new single-family homes. That is down from the 131 permits issued in the same period a year ago.

But city officials said the total value of home construction permits for the nine months was about even with the previous year. The city issued single-family home permits worth \$19.867 million between Oct. 1 and June 30, which is about \$15,000 more than the \$19.852 million issued a year ago.

Longview builder James Williams said he is optimistic.

"I think the trend for this area is upbeat. We haven't taken a big hit like some areas have," he said. "The year started off slow, but it's picking up."

Williams is developing the 180-lot Premier Park subdivision off Garner Lane. He is looking at developing about 50 lots in the next phase of Premier Park and expects lakeside homes in the subdivision to sell for about \$187,900 while those not on the lake will be in the \$150,000 to \$170,000 price range.

"I think we're seeing demand improve. More people are looking," Williams said.

Clare West, with Conaway Home, which is developing Ray Creek off of Judson Road north of Loop 81, said her office has been busy.

Home sales are picking up," West said. "We're getting lots of calls."

She senses a lot of pent-up demand among potential buyers who have been waiting on the sidelines to either move up from the home they're in or make the plunge as a first time home buyer.

"There's been some uncertainty with the current political climate, and I think some people have taken a wait-and-see attitude," West said. "But with interest rates as low as they are, this is really the time to buy. People can get more home for their money."

Besides Conaway Homes going up in the firm's own developments, she said the company is getting a number of calls from potential customers who have land they want to have a home built upon.

The Longview area earlier this year was added to a national monthly index of improving housing markets. The city was one of 29 U.S. metropolitan areas added to the National Association of Home Builders/First American Improving Markets Index.

The index identifies metropolitan areas that have shown improvements in housing permits, employment and house prices for at least six consecutive months.

"This is a sign that a large cross-section of the country is starting to turn the corner as local economic conditions stabilize," said David Crowe, chief economist of the National Association of Home Builders.

new skyscraper access to the downtown tunnel system.

Annual rents are expected to range between \$34 and \$37 per sq

Crescent expects to break ground this summer. The building could be ready for tenants by the end of 2016.

Texas Outpaces U.S. in Median Household Income Growth, New Home Sales

AUSTIN (Texas Association of Realtors)— Texas outpaced the nation in median household income growth and new home sales in 2013, according to the *2014 Texas Home Buyers and Sellers Report* released yesterday by the Texas Association of Realtors.

The report showed that the median household income of Texas homebuyers increased 9.6 percent to \$91,700 from 2012 to 2013. This is nearly double the increase in median household income among U.S. homebuyers, which increased 5.6 percent to \$83,300 during the same time frame.

Increases in median household income for first-time and repeat homebuyers in Texas were also significant, increasing 9.3 percent year-over-year to \$67,800 for first-time homebuyers and 4.9 percent year-over-year to \$107,100 for repeat buyers in 2013. Nationally, these figures increased 8.3 percent to \$67,400 for first-time homebuyers and three percent to \$96,000 for repeat homebuyers.

Thirty percent of all Texas homes purchased in 2013 were new homes, a 4 percent increase from 2012 and nearly double the share of new homes among U.S. home sales during the same time frame. Nationally, the share of

new home sales remained constant at 16 percent of all U.S. home purchases in 2013.

As lending standards remained tight and home prices continued to rise in 2013, the highest share of homebuyers continued to be married couples. In Texas the number of married homebuyers increased from 69 percent to 74 percent from 2012 to 2013, compared with an increase of 65 percent to 66 percent nationally. This is the highest share for married couples since 2001.

Other key statistics from the report:

- The percentage of first-time homebuyers in Texas decreased two percent to 33 percent of all Texas homebuyers in 2013. Nationally, the percentage of first-time homebuyers decreased 1 percent to 33 percent of all U.S. homebuyers in 2013.
- In 2013, the average Texas homebuyer was 43 years old, while the average first-time buyer was 34 years old and the average repeat buyer was 50 years old. This is on trend with the ages of homebuyers nationally.
- The tenure of owning a home in Texas decreased one year to eight years in 2013, but nationally remained unchanged at nine years.
- Ninety-four percent of Texans sold their home through a Realtor in 2013, compared with 91 percent nationally.
- For Sale by Owner (FSBO) homes in Texas sold for significantly less than homes sold using a Realtor. The average Texas FSBO home sold for \$153,500, compared with \$200,000 for the average Realtor-assisted home sale.

Dallas Home Prices Up 12.2 Percent in January

DALLAS (*Dallas Morning News*) — Area existing home prices were up 12.2 percent in January from a year ago, marking one of the largest price increases on record, according to CoreLogic data.

Houston posted even higher price increases for January at 12.7 percent.

Nationally, prices were up 12 percent.

The last time January month-over-month and year-over-year price appreciation was this strong was at the height of the housing bubble in 2006, said Dr. Mark Fleming, chief economist for CoreLogic.

Dallas-area home prices are growing at almost three times their traditional annual rate.

CoreLogic predicts that nationwide prices will rise by 12.5 percent for February.

Class-A Interwood Industrial Pair Sold

HOUSTON (HFF) — HFF yesterday announced the sale of Interwood Business Center I and II, two Class-A industrial warehouse facilities totaling 200,086 sf.

KTR Capital Partners LLC sold the buildings to Stockbridge Real Estate Funds free and clear of debt.

Built in 1999, the properties are at 14430-14440 John F. Kennedy Blvd. and 14469 Heathrow Forest Pkwy, within the Interwood Business Park, just south of the George Bush Intercontinental Airport.

Tenants include International Seal, Nippon Express, Goodman Distribution and Top Notch Solutions.



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Dallas-area home prices soar 12.2 percent in January



By Steve Brown
stevebrown@dallasnews.com
7:57 am on March 4, 2014 | Permalink

21 18 Share 1 0

Dallas-area home prices jumped by more than 12 percent in January from a year ago – one of the largest such increases on record, according to new data from CoreLogic Inc.

Texas Louisiana and Nebraska all hit record high home prices in the first month of 2014, CoreLogic reports.

Nationwide prices were up 12 percent and 12.2 percent in the Dallas area.

"The last time January month-over-month and year-over-year price appreciation was this strong was at the height of the housing bubble in 2006," said Dr. Mark Fleming, chief economist for CoreLogic.

Dallas-area home prices are growing at almost three times their traditional annual rate.

A shortage of homes on the market and the strong economy in North Texas have caused home prices to soar.

CoreLogic is predicting that nationwide prices will rise by 12.5 percent for February.

"Home prices continued to march higher in January and we expect to see more increases as the market comes out of hibernation for the spring buying season," said Anand Nallathambi, president and CEO of CoreLogic. "Excluding distressed sales, all 50 states and the District of Columbia showed year-over-year home price appreciation for January."

CBSA	January 2014 vs 2013 Month HPI	
	Change by CBSA	
	Single Family Including Distressed	Single Family Excluding Distressed
Riverside-San Bernardino-Ontario, CA	22.3%	18.6%
Los Angeles-Long Beach-Glendale, CA	19.7%	16.2%
Atlanta-Sandy Springs-Roswell, GA	15.9%	11.0%
Phoenix-Mesa-Scottsdale, AZ	14.2%	12.0%
Houston-The Woodlands-Sugar Land, TX	12.7%	10.4%
Chicago-Naperville-Arlington Heights, IL	12.6%	11.6%
Dallas-Plano-Irving, TX	12.2%	10.5%
New York-Jersey City-White Plains, NY-NJ	9.5%	9.1%
Minneapolis-St Paul-Bloomington, MN-WI	9.3%	9.6%
Washington-Arlington-Alexandria, DC-VA-MD-WV	7.2%	6.3%

Source: CoreLogic.

Site Search:

Economists: Texas economy strong, getting stronger

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Posted: Thursday, March 27, 2014 2:41 pm | Updated: 2:43 pm, Thu Mar 27, 2014.

AUSTIN (AP) — The \$1.3 billion Texas economy has completely recovered from the Great Recession and is getting stronger, official and independent economists told state lawmakers Thursday.

Texas and New York are the only two states to have restored all of the jobs lost when the recession hit in 2007, said John Heleman, chief revenue estimator in the Texas comptroller's office. The Texas economy is now larger than those in Michigan, North Carolina and Georgia combined, he added.

"The Texas economy is on the same trajectory that we've been on as we've recovered from recession and entered into a phase of expansion," he told the House Business and Industry Committee. "We've recovered much more robustly and have moved on. Other states are still trying to recover."

Oil and gas production has doubled over the last six years and the state's rainy day fund will have \$8 billion at the end of the 2014-2015 budget year, even if voters in November approve using \$4 billion of that fund for roads and highways, Heleman said.

Increased housing starts and automobile sales also have helped spur the recovery, he added.

Texas unemployment is down to 5.7 percent, about a point lower than the national average, and the state's average home price has broken \$200,000 for the first time ever. Consumer confidence in Texas is above average, while it remains low in California, Ohio and other Midwestern states, Heleman said.

Independent economist Ray Perryman said Texas lost 400,000 jobs between 2007 and 2011, but has since added more than one million. But he noted that those who lost their jobs may not have gotten one of the new ones.

He said the current oil and gas boom is fundamentally different from one in the late 1970s because it is driven by increased demand and production, not just higher prices. But Perryman warned that Texas needs to make major investments in roads and better schools that produce more graduates among the state's fast growing Hispanic community.

"In 15 years, if all the graduation rates stay the same by ethnic group ... Texas will have \$1.3 billion less in revenue and \$750 million more a year in costs for social services," he said. "If we can address those issues, we'll have a promising future."

James LeBas, economist for the Texas Oil and Gas Association, said the industry directly employed 416,000 employees in 2013 and they averaged \$120,000 a year in wages. He said producers paid \$11.5 billion in royalties to 570,000 families, or about \$20,000 per household.

He said higher demand with new technologies such as directional drilling and hydraulic fracturing could lead Texas to break its 1981 record for oil and gas production in 2014. But he said wells that have been hydraulically fractured usually produce 90 percent of its reserves in the first four years.

"The drilling cycle has to continue at the current pace just to maintain that plateau," he said.

Texas does not have an income tax, so revenues from oil and gas production play a major role in the state's income. Environmentalists and homeowner groups complain that regulators need to take a closer look at the process, which some say can pollute water tables and cause localized earthquakes.

Fractured wells also receive tax discounts because they are more expensive to drill. As the process becomes standard, some Democratic lawmakers want to revoke those tax breaks to make up for cuts in public school spending in recent years.

Heleman said rising home prices and new construction will boost funds for schools through local property taxes.

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February 4, 2014

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Titan Development is more than doubling the size of its industrial park in Schertz and Selma, near San Antonio. Details in today's RECON.

Texas Housing Market Finishes 2013 Strong

AUSTIN (Texas Association of Realtors) - The Texas real estate market finished 2013 strong, with continued year-over-year increases in sales volume and prices for single-

Registration is now open for our 2014 Land Conference. Join us April 17-18 in San Antonio.

family homes, according to the Texas Association of Realtors' *Texas Quarterly Housing Report* released this week.

The report, which uses MLS data compiled by the Real Estate Center, showed 60,998 single-family homes were sold in Texas in fourth quarter 2013, which is 6.78 percent more than the same quarter in 2012. The median price for Texas homes was \$172,600, up 8.48 percent from the year before. The average price was up 8.88 percent to \$226,216.

"One thing that is notable about the price increases seen in the fourth quarter is that they are relatively consistent across the state," said Center Research Economist Dr. Jim Gaines. "Those increases are being seen in markets of every size, not just in the largest Texas markets, so that indicates broad-based appreciation for Texas real estate."

This high demand continued to contribute to a shrinking inventory. During the fourth quarter, the statewide inventory of homes decreased by one full month to 3.6 months, well below the 6.5 months that the Center cites as a balanced market.

"Demand for Texas homes in 2014 should continue," Gaines said, "but it's possible that a shortage of inventory could inhibit sales volumes. The steady price increases we've seen recently should help alleviate that, enticing more sellers into the market, but buyers should continue to expect to compete for desirable properties."

Downtown Corpus Getting Upscale Residential, Retail

CORPUS CHRISTI (GlobeSt.com) — The \$23.7 million

Cost is \$230 until March 30, then \$250



Take our new end-of-life documents quizzes. You'll probably score higher than our resident quiz addict who chronicles his attempt in [this week's REC blog post](#).

Current Residential Market Trends

Table of Contents

- I. Market Trends
- II. Current Residential Schedule & Ratio Data
- III. Residential Depreciation Schedules
- IV. Neighborhood (market area) Adjustments
- V. New Construction/Sub-Divisions
- VI. Miscellaneous Information

MARKET REPORT



longview

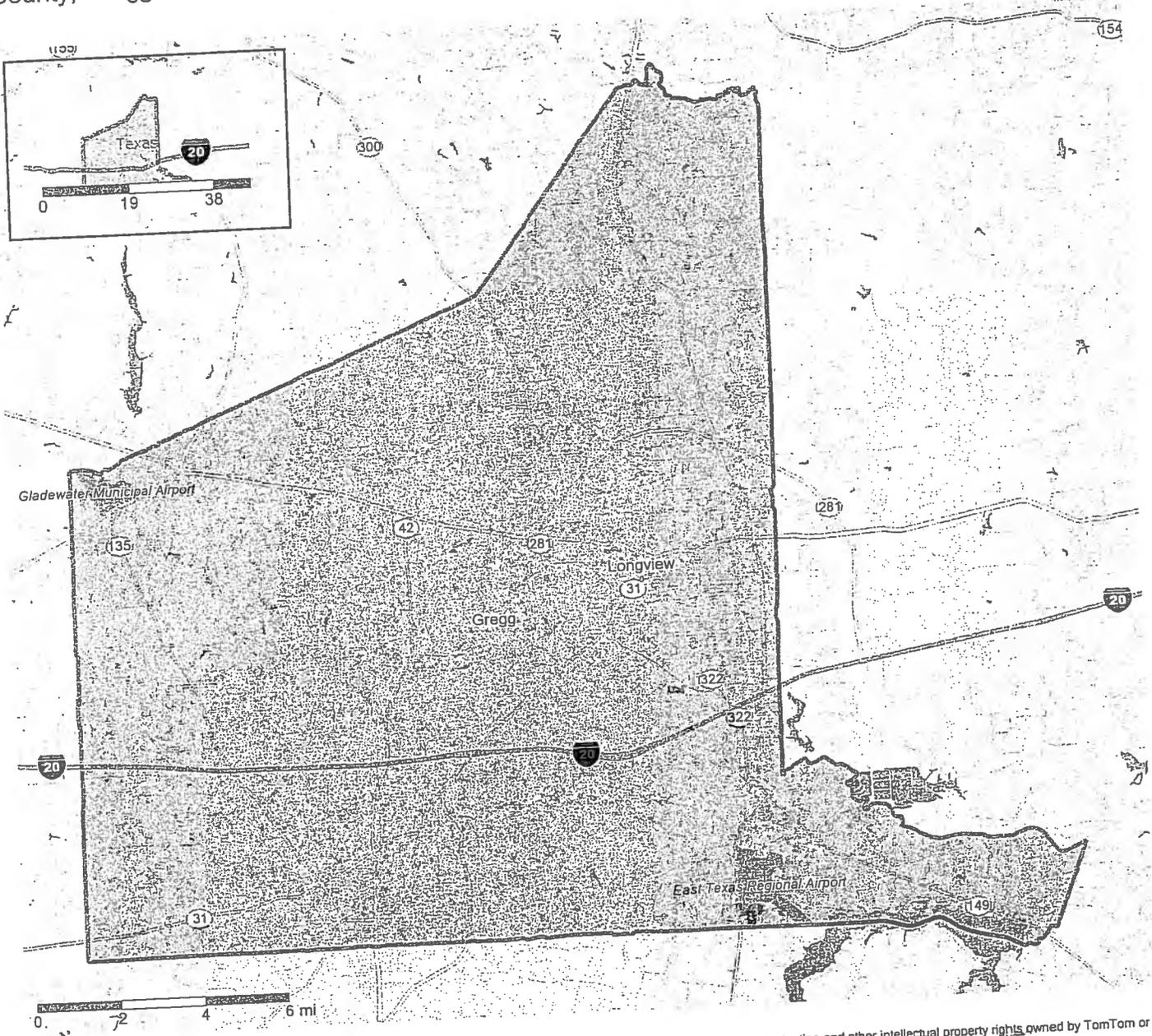


<http://recenter.tamu.edu>

Market Analysis

January 08, 2014

Overview map showing the requested area(s):
County; Gregg



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Complete Demographic Summary Report for County, Gregg:

Population Demographics

	2000		2010		2013B		2018		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2013 to 2018
Total Population	111,382		121,731		123,225		124,876		9.2%	1.3%
Population Density (Pop/Sq Mi)	402.93		453.94		459.51		465.68		12.6%	1.3%
Total Households	42,689		45,799		46,658		47,835		7.2%	2.5%

Population by Gender:

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Male	53,913	48.3%	59,468	48.8%	60,212	48.8%	61,225	49.0%	10.3%	1.6%
Female	57,475	51.6%	62,262	51.1%	63,012	51.1%	63,650	50.9%	8.3%	1.0%

Population by Race/Ethnicity

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
White	81,196	72.9%	81,928	67.3%	82,675	67.0%	82,734	66.2%	0.9%	0.0%
Black	22,115	19.8%	24,390	20.0%	24,408	19.8%	24,866	19.9%	10.2%	1.8%
American Indian or Alaska Native	579	0.5%	728	0.5%	776	0.6%	846	0.6%	25.7%	9.0%
Asian/Native Hawaiian/Other Pacific Islander	767	0.6%	1,399	1.1%	1,586	1.2%	1,753	1.4%	82.1%	10.5%
Some Other Race	5,067	4.5%	10,543	8.6%	10,710	8.6%	11,200	8.9%	108.0%	4.5%
Two or More Races	1,662	1.4%	2,742	2.2%	3,069	2.4%	3,476	2.7%	64.9%	13.2%
Hispanic Ethnicity	10,184	9.1%	20,018	16.4%	22,388	18.1%	24,679	19.7%	96.5%	10.2%
Not Hispanic or Latino	101,202	90.8%	101,713	83.5%	100,837	81.8%	100,197	80.2%	0.5%	0.6%

Population by Age

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
0 to 4	7,817	7.0%	9,081	7.4%	9,323	7.5%	9,602	7.6%	16.1%	2.9%
5 to 14	16,696	14.9%	16,925	13.9%	17,179	13.9%	17,400	13.9%	1.3%	1.2%
15 to 19	8,930	8.0%	8,870	7.2%	8,604	6.9%	8,410	6.7%	0.6%	-2.2%
20 to 24	7,728	6.9%	8,891	7.3%	9,167	7.4%	8,968	7.1%	15.0%	-2.1%
25 to 34	14,463	12.9%	16,657	13.6%	16,962	13.7%	17,305	13.8%	15.1%	2.0%
35 to 44	16,964	15.2%	14,666	12.0%	14,675	11.9%	14,452	11.5%	-13.5%	-1.5%
45 to 54	14,415	12.9%	16,642	13.6%	16,322	13.2%	15,356	12.2%	15.4%	-5.9%
55 to 64	9,593	8.6%	13,522	11.1%	14,141	11.4%	14,851	11.8%	40.9%	5.0%
65 to 74	7,828	7.0%	8,387	6.8%	8,628	7.0%	9,853	7.8%	7.1%	14.1%
75 to 84	5,092	4.5%	5,775	4.7%	5,804	4.7%	6,068	4.8%	13.4%	4.5%

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	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
85+	1,839	1.6%	2,314	1.8%	2,419	1.9%	2,610	2.0%	25.8%	7.8%
Median Age:										
Total Population	35.0		35.2		35.2		35.4			

Households by Income

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
\$0 - \$15,000	8,540	20.0%	6,840	14.9%	7,240	15.5%	6,084	12.7%	-19.9%	-15.9%
\$15,000 - \$24,999	6,497	15.2%	5,667	12.3%	5,913	12.6%	5,399	11.2%	-12.7%	-8.6%
\$25,000 - \$34,999	6,283	14.7%	5,183	11.3%	5,372	11.5%	4,924	10.2%	-17.5%	-8.3%
\$35,000 - \$49,999	6,933	16.2%	7,577	16.5%	7,583	16.2%	6,948	14.5%	9.2%	-8.3%
\$50,000 - \$74,999	7,594	17.7%	8,441	18.4%	8,462	18.1%	9,249	19.3%	11.1%	9.3%
\$75,000 - \$99,999	3,439	8.0%	5,010	10.9%	4,958	10.6%	5,857	12.2%	45.6%	18.1%
\$100,000 - \$149,999	2,053	4.8%	4,702	10.2%	4,636	9.9%	6,135	12.8%	129.0%	32.3%
\$150,000 +	1,308	3.0%	2,378	5.1%	2,493	5.3%	3,238	6.7%	81.8%	29.8%
Average Hhld Income	\$47,195		\$63,207		\$62,613		\$71,550		33.9%	14.2%
Median Hhld Income	\$35,006		\$44,932		\$44,002		\$51,458		28.3%	16.9%
Per Capita Income	\$18,088		\$24,218		\$24,129		\$27,823		33.8%	15.3%

Employment

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2013	2013 to 2018
Total Population 16+	85,137		94,069		95,088		96,235		10.4%	1.2%
Popn 16+:Civilian, Employed	49,089	93.1%	55,508	59.0%	65,345	68.7%	71,323	74.1%	13.0%	9.1%
Popn 16+:Civilian, Unemployed	3,619	6.8%	4,242	4.5%	3,536	3.7%	2,734	2.8%	17.2%	-22.6%
Popn 16+:In Armed Forces	0	0.0%	0	0.0%	0	0.0%	0	0.0%	N/A%	N/A%
Popn 16+:Not In Labor Force	32,530	38.2%	34,319	36.4%	26,207	27.5%	22,178	23.0%	5.5%	-15.3%

Housing Units

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Total Housing Units	46,349		49,515		50,971		52,280		6.8%	2.5%
Total Occupied Housing Units	n/a	n/a	45,799	92.5%	46,658	91.5%	47,835	91.5%	n/a	2.5%
Owner Occupied: Owned with a mortgage or loan	n/a	n/a	15,945	34.8%	15,979	34.2%	16,373	34.2%	n/a	2.4%

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	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Owner Occupied:	n/a	n/a	11,996	26.1%	12,545	26.8%	12,787	26.7%	n/a	1.9%
Owned free and clear										
Renter Occupied	n/a	n/a	17,857	38.9%	18,133	38.8%	18,674	39.0%	n/a	2.9%
Vacant	3,658	7.8%	3,716	7.5%	4,313	8.4%	4,445	8.5%	1.5%	3.0%

Vehicles Available

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
0 Vehicles Available	3,061	7.1%	3,185	6.9%	3,236	6.9%	3,331	6.9%	4.0%	2.9%
1 Vehicle Available	16,253	38.0%	15,899	34.7%	16,269	34.8%	16,551	34.6%	-2.1%	1.7%
2+ Vehicles Available	23,374	54.7%	26,714	58.3%	27,152	58.1%	27,952	58.4%	14.2%	2.9%
Average Vehicles Per Household	1.50		1.88		1.88		1.89		22.4%	0.3%

Marital Status

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Married, Spouse Present	45,564	52.4%	42,464	44.3%	44,395	45.8%	44,599	45.5%	-6.8%	0.4%
Married, Spouse Absent	5,498	6.3%	5,389	5.6%	5,188	5.3%	5,285	5.4%	-1.9%	1.8%
Divorced	10,097	11.6%	12,208	12.7%	11,546	11.9%	11,670	11.9%	20.9%	1.0%
Widowed	6,577	7.5%	8,426	8.8%	8,165	8.4%	8,286	8.4%	28.1%	1.4%
Never Married	19,120	22.0%	27,237	28.4%	27,428	28.3%	28,033	28.6%	42.4%	2.2%
Age 15+ Population	86,852		95,724		96,722		97,873		10.2%	1.1%

Educational Attainment

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Grade K - 8	3,614	5.1%	5,261	6.7%	5,322	6.7%	5,447	6.7%	45.5%	2.3%
Grade 9 - 11	9,992	14.2%	8,778	11.2%	8,631	10.9%	8,741	10.8%	-12.1%	1.2%
High School Graduate	19,372	27.6%	23,809	30.5%	23,599	29.8%	23,923	29.7%	22.9%	1.3%
Some College, No Degree	17,712	25.3%	19,665	25.2%	19,966	25.2%	20,380	25.3%	11.0%	2.0%
Associates Degree	4,629	6.6%	5,396	6.9%	5,617	7.1%	5,772	7.1%	16.5%	2.7%
Bachelor's Degree	9,276	13.2%	10,031	12.8%	10,583	13.4%	10,839	13.4%	8.1%	2.4%
Graduate Degree	4,383	6.2%	4,398	5.6%	4,548	5.7%	4,707	5.8%	0.3%	3.4%
No Schooling Completed	1,028	1.4%	625	0.8%	685	0.8%	686	0.8%	-39.2%	0.1%

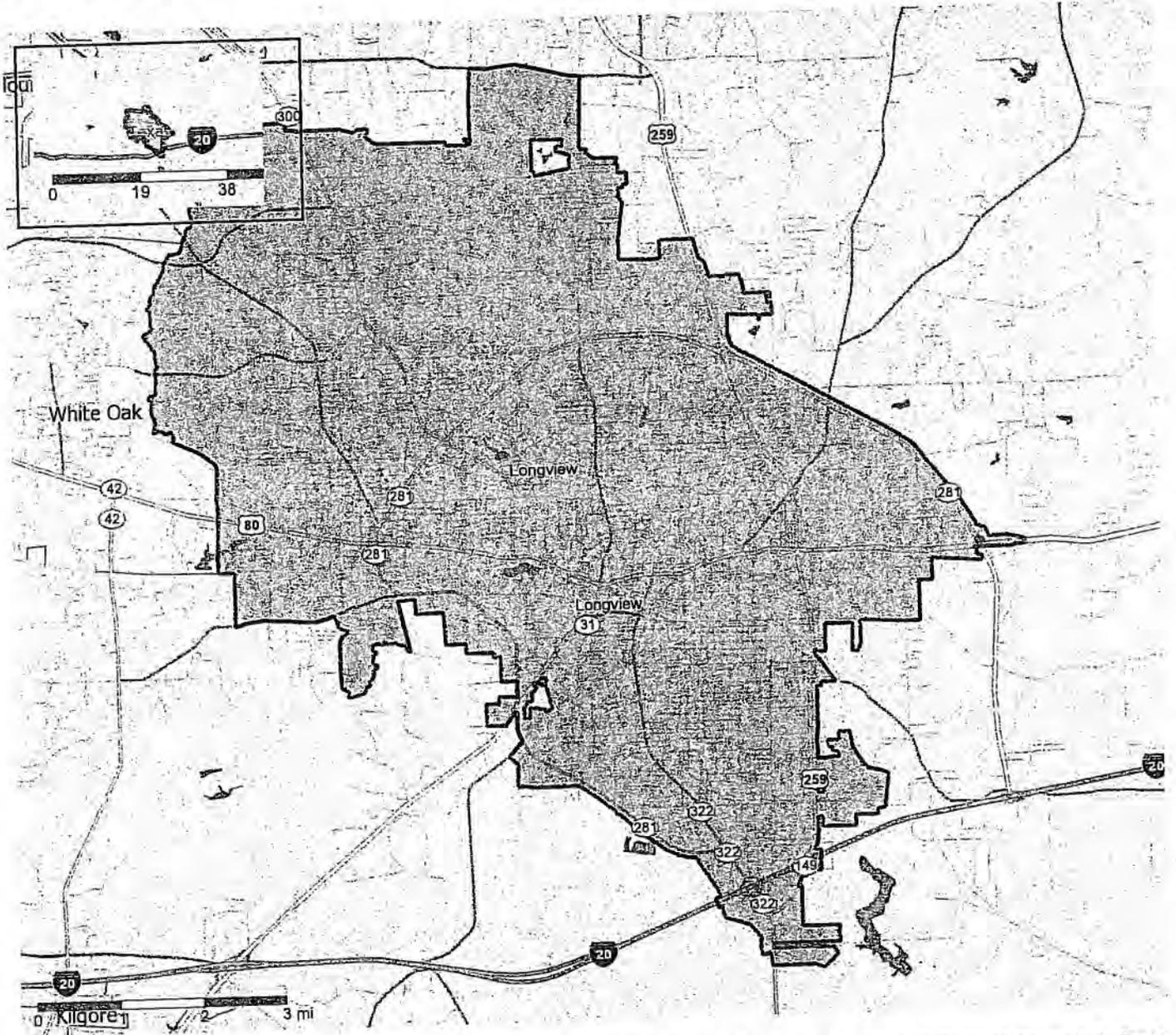
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	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Age 25+ Population	70,005		77,963		78,951		80,495		11.3%	1.9%

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[Experian Data Methodology](#)

Overview map showing the requested area(s):
PLACES; Longview



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Complete Demographic Summary Report for PLACES, Longview:

Population Demographics

	2000		2010		2013B		2018		Percent Change	
	Census		Census		Estimates		Projections		2000 to 2010	2013 to 2018
Total Population	73,713		80,456		81,240		82,154		9.1%	1.1%
Population Density (Pop/Sq Mi)	1,321.50		1,171.55		1,182.97		1,196.27		-11.3%	1.1%
Total Households	28,527		30,571		31,089		31,841		7.1%	2.4%

Population by Gender:

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Male	35,534	48.2%	39,260	48.7%	39,661	48.8%	40,208	48.9%	10.4%	1.3%
Female	38,182	51.7%	41,196	51.2%	41,579	51.1%	41,945	51.0%	7.8%	0.8%

Population by Race/Ethnicity

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
White	51,750	70.2%	50,930	63.3%	51,174	62.9%	51,088	62.1%	-1.5%	0.1%
Black	16,268	22.0%	18,404	22.8%	18,398	22.6%	18,590	22.6%	13.1%	1.0%
American Indian or Alaska Native	373	0.5%	439	0.5%	470	0.5%	506	0.6%	17.6%	7.8%
Asian/Native Hawaiian/Other Pacific Islander	625	0.8%	1,122	1.3%	1,290	1.5%	1,429	1.7%	79.6%	10.7%
Some Other Race	3,594	4.8%	7,680	9.5%	7,786	9.5%	8,139	9.9%	113.6%	4.5%
Two or More Races	1,109	1.5%	1,880	2.3%	2,123	2.6%	2,400	2.9%	69.4%	13.0%
Hispanic Ethnicity	7,536	10.2%	14,495	18.0%	16,175	19.9%	17,783	21.6%	92.3%	9.9%
Not Hispanic or Latino	66,177	89.7%	65,961	81.9%	65,065	80.0%	64,370	78.3%	0.3%	-1.0%

Population by Age

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
0 to 4	5,394	7.3%	6,164	7.6%	6,347	7.8%	6,510	7.9%	14.2%	2.5%
5 to 14	10,923	14.8%	11,010	13.6%	11,226	13.8%	11,442	13.9%	0.7%	1.9%
15 to 19	5,780	7.8%	5,704	7.0%	5,493	6.7%	5,379	6.5%	-1.2%	-2.0%
20 to 24	5,493	7.4%	6,255	7.7%	6,401	7.8%	6,159	7.4%	13.8%	-3.7%
25 to 34	10,029	13.6%	11,549	14.3%	11,763	14.4%	11,995	14.6%	15.1%	1.9%
35 to 44	11,074	15.0%	9,738	12.1%	9,703	11.9%	9,613	11.7%	-12.0%	0.9%
45 to 54	9,191	12.4%	10,732	13.3%	10,507	12.9%	9,956	12.1%	16.7%	-5.2%
55 to 64	5,988	8.1%	8,494	10.5%	8,822	10.8%	9,251	11.2%	41.8%	4.8%
65 to 74	5,116	6.9%	5,280	6.5%	5,424	6.6%	6,057	7.3%	3.2%	11.6%
75 to 84	3,460	4.6%	3,904	4.8%	3,870	4.7%	3,991	4.8%	12.8%	3.1%

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	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
85+	1,244	1.6%	1,623	2.0%	1,680	2.0%	1,796	2.1%	30.4%	6.8%
Median Age:										
Total Population	34.2		34.5		34.4		34.6			

Households by Income

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
\$0 - \$15,000	5,849	20.5%	4,653	15.2%	4,922	15.8%	4,164	13.0%	-20.4%	-15.4%
\$15,000 - \$24,999	4,689	16.4%	3,954	12.9%	4,104	13.2%	3,762	11.8%	-15.6%	-8.3%
\$25,000 - \$34,999	4,280	15.0%	3,390	11.0%	3,514	11.3%	3,239	10.1%	-20.7%	-7.8%
\$35,000 - \$49,999	4,644	16.2%	5,368	17.5%	5,351	17.2%	4,909	15.4%	15.5%	-8.2%
\$50,000 - \$74,999	5,244	18.3%	5,635	18.4%	5,636	18.1%	6,184	19.4%	7.4%	9.7%
\$75,000 - \$99,999	2,225	7.7%	3,136	10.2%	3,114	10.0%	3,736	11.7%	40.9%	19.9%
\$100,000 - \$149,999	1,369	4.8%	2,949	9.6%	2,879	9.2%	3,811	11.9%	115.3%	32.3%
\$150,000 +	929	3.2%	1,484	4.8%	1,564	5.0%	2,033	6.3%	59.7%	29.9%
Average Hhld Income	\$48,474		\$61,186		\$60,640		\$69,171		26.2%	14.0%
Median Hhld Income	\$34,498		\$43,746		\$42,825		\$49,449		26.8%	15.4%
Per Capita Income	\$18,760		\$23,792		\$23,730		\$27,327		26.8%	15.1%

Employment

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2013	2013 to 2018
Total Population 16+	56,288		62,201		62,613		63,151		10.5%	0.8%
Popn 16+:Civilian, Employed	32,773	92.9%	36,247	58.2%	42,590	68.0%	46,325	73.3%	10.5%	8.7%
Popn 16+:Civilian, Unemployed	2,500	7.0%	2,861	4.5%	2,382	3.7%	1,833	2.8%	14.4%	-23.0%
Popn 16+:In Armed Forces	0	0.0%	0	0.0%	0	0.0%	0	0.0%	N/A%	N/A%
Popn 16+:Not In Labor Force	22,428	39.8%	23,092	37.1%	17,641	28.1%	14,993	23.7%	2.9%	-15.0%

Housing Units

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Total Housing Units	30,889		32,752		33,604		34,386		6.0%	2.3%
Total Occupied Housing Units	n/a	n/a	30,571	93.3%	31,089	92.5%	31,841	92.5%	n/a	2.4%
Owner Occupied: Owned with a mortgage or loan	n/a	n/a	10,044	32.8%	10,022	32.2%	10,259	32.2%	n/a	2.3%

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	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Owner Occupied:	n/a	n/a	7,054	23.0%	7,344	23.6%	7,471	23.4%	n/a	1.7%
Owned free and clear	n/a	n/a	13,473	44.0%	13,723	44.1%	14,111	44.3%	n/a	2.8%
Renter Occupied	2,361	7.6%	2,181	6.6%	2,515	7.4%	2,545	7.4%	-7.6%	1.1%
Vacant										
Vehicles Available										
	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
0 Vehicles Available	2,237	7.8%	2,416	7.9%	2,445	7.8%	2,531	7.9%	8.0%	3.5%
1 Vehicle Available	11,857	41.5%	11,472	37.5%	11,744	37.7%	11,940	37.5%	-3.2%	1.6%
2+ Vehicles Available	15,104	52.9%	16,683	54.5%	16,900	54.3%	17,369	54.5%	10.4%	2.7%
Average Vehicles Per Household	1.50		1.82		1.82		1.82		19.3%	0.3%
Marital Status										
	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Married, Spouse Present	29,440	51.3%	26,568	41.9%	27,680	43.4%	27,690	43.1%	-9.7%	0.0%
Married, Spouse Absent	4,138	7.2%	3,893	6.1%	3,736	5.8%	3,794	5.9%	-5.9%	1.5%
Divorced	7,237	12.6%	8,341	13.1%	7,889	12.3%	7,944	12.3%	15.2%	0.6%
Widowed	4,345	7.5%	5,734	9.0%	5,529	8.6%	5,606	8.7%	31.9%	1.3%
Never Married	13,611	23.7%	18,746	29.6%	18,832	29.5%	19,167	29.8%	37.7%	1.7%
Age 15+ Population	57,379		63,282		63,667		64,201		10.2%	0.8%
Educational Attainment										
	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Grade K - 8	2,238	4.7%	3,729	7.2%	3,716	7.1%	3,829	7.2%	66.6%	3.0%
Grade 9 - 11	6,232	13.2%	5,970	11.6%	5,864	11.3%	5,922	11.2%	-4.1%	0.9%
High School Graduate	13,074	27.7%	15,550	30.3%	15,399	29.7%	15,562	29.5%	18.9%	1.0%
Some College, No Degree	11,877	25.2%	12,332	24.0%	12,433	24.0%	12,615	23.9%	3.8%	1.4%
Associates Degree	3,013	6.4%	3,385	6.5%	3,515	6.7%	3,609	6.8%	12.3%	2.6%
Bachelor's Degree	6,744	14.3%	6,988	13.6%	7,332	14.1%	7,506	14.2%	3.6%	2.3%
Graduate Degree	3,117	6.6%	2,979	5.8%	3,078	5.9%	3,182	6.0%	-4.4%	3.3%
No Schooling Completed	772	1.6%	386	0.7%	433	0.8%	435	0.8%	-49.9%	0.4%

Market Analysis

January 08, 2014

alteryx

	2000		2010		2013B		2018		Percent Change	
	Census	%	Census	%	Estimates	%	Projections	%	2000 to 2010	2013 to 2018
Age 25+ Population	47,066		51,322		51,772		52,663		9.0%	1.7%

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Experian Data Methodology

Area Profile: Longview, Texas MSA

LABOR FORCE

CIVILIAN LABOR FORCE

	Number
2000	92,646
2010	111,220
February, 2011	112,012
% Change 2000 - 2010	16.7%

SOURCE: U.S. Bureau of Labor Statistics

EMPLOYMENT	Number	Percent
2000	87,771	94.7%
2010	102,845	92.5%
February, 2011	104,146	93.0%

SOURCE: U.S. Bureau of Labor Statistics

UNEMPLOYMENT	Number	Percent
2000	4,875	5.3%
2010	8,376	7.5%
February, 2011	7,866	7.0%

SOURCE: U.S. Bureau of Labor Statistics

LABOR PARTICIPATION (2010)

	Percent
Male	68.9%
Female	53.1%
Total	60.8%

SOURCE: Nielsen-Claritas, Inc.

ESTABLISHMENT EMPLOYMENT BY INDUSTRY (2009)

Industry	Employment	Percent
Total*	92,429	100%
Agriculture/Forest/Fish/Hunt	412	0.4%
Mining	5,671	6.1%
Utilities	829	0.9%
Construction	6,686	7.2%
Manufacturing	11,300	12.2%
Wholesale Trade	4,032	4.4%
Retail Trade	11,434	12.4%
Transport/Warehouse	2,565	2.8%
Information	1,572	1.7%
Fin/Insur/RE/Rent/Lse	2,589	2.8%
Real Estate/Rental/Leasing	1,203	1.3%
Prof/Sci/Tech/Admin	N/A	N/A
Mgmt of Companies	477	0.5%
Admin/Spport/Waste Mgmt	N/A	N/A
Educational Svcs	N/A	N/A
Health Care/Soc Asst	N/A	N/A
Entertainment/Rec Svcs	494	0.5%
Accommodation and Food Services	7,624	8.2%
Other Services (excluding Public Administration)	2,340	2.5%
Public Administration	N/A	N/A

SOURCE: U.S. Bureau of Labor Statistics, (QCEW)

*Reflects actual total, not column total, due to some non-disclosable data

RESIDENT EMPLOYMENT BY OCCUPATION (2010)

Occupational Group	Employment	Percent
Total	102,845	100%
Management, Including Farmers and Farm Managers	8,438	8.2%
Business and Financial Operations	2,936	2.9%
Computer and Mathematical	660	0.6%
Architecture and Engineering	1,898	1.8%
Life, Physical, and Social Science	731	0.7%
Community and Social Services	1,310	1.3%
Legal	743	0.7%
Education, Training, and Library	5,673	5.5%
Arts, Design, Entertainment, Sports, and Media	1,130	1.1%
Healthcare Practitioners and Technical	5,371	5.2%
Healthcare Support	2,226	2.2%
Protective Service	1,754	1.7%
Food Preparation and Serving Related	5,119	5.0%
Building and Grounds Cleaning, and Maintenance†	4,578	4.5%
Service: Personal Care and Service	2,413	2.3%
Sales and Related Occupations	10,788	10.5%
Office and Administrative Support	13,660	13.3%
Farming, Fishing, and Forestry†	656	0.6%
Construction and Extraction†	8,180	8.0%
Installation, Maintenance, and Repair†	6,065	5.9%
Production†	10,297	10.0%
Transportation and Material Moving†	8,219	8.0%

SOURCE: Nielsen-Claritas, Inc., U.S. Bureau of Labor Statistics

†Blue-collar occupations

RESIDENT HIGH-KNOWLEDGE OCCUPATIONAL EMPLOYMENT (2010)

Occupational Group	Employment	Percent
Total	27,581	100%
Healthcare Practitioner/Technician	5,371	19.5%
Life/Physical/Social Science	731	2.6%
Architecture/Engineering	1,898	6.9%
Arts/Design/Entertainment/Sports/Media	1,130	4.1%
Business and Financial Operations	2,936	10.6%
Computer and Mathematical	660	2.4%
Education/Training/Library	5,673	20.6%
Legal	743	2.7%
Management including Farmers/Farm Mgrs	8,438	30.6%

SOURCE: Nielsen-Claritas, Inc., U.S. Bureau of Labor Statistics

WHITE- AND BLUE-COLLAR OCCUPATIONAL DISTRIBUTION (2010)

Occupational Group	Employment	Percent
Blue-Collar	37,995	36.9%
White-Collar	64,850	63.1%

SOURCE: Nielsen-Claritas, Inc., U.S. Bureau of Labor Statistics

Area Profile: Longview, Texas MSA

LABOR FORCE, *continued*

COMMUTATION PATTERNS (2009)

Where Employees Live

Residence Location	Percent
Total	100%
Gregg County, TX	33.7%
Rusk County, TX	11.1%
Upshur County, TX	8.3%
Harrison County, TX	7.7%
Smith County, TX	5.7%
Harris County, TX	4.2%
Dallas County, TX	2.9%
Tarrant County, TX	2.6%
Collin County, TX	1.2%
Cherokee County, TX	1.2%
All Other Locations	21.5%
<i>Non-residents as % of MSA employees</i>	<i>46.9%</i>

SOURCES: U.S. Bureau of the Census On The Map

Where Residents Work

Employment Location	Percent
Total	100%
Gregg County, TX	47.2%
Rusk County, TX	8.8%
Smith County, TX	6.1%
Dallas County, TX	5.1%
Harrison County, TX	4.3%
Harris County, TX	3.7%
Upshur County, TX	3.6%
Tarrant County, TX	1.8%
Panola County, TX	1.1%
Nacogdoches County, TX	1.0%
All Other Locations	17.2%
<i>% of residents working outside home MSA</i>	<i>40.4%</i>

SOURCES: U.S. Bureau of the Census On The Map

AVERAGE ANNUAL EARNINGS BY INDUSTRY (2009 - County)

NAICS	Industry	Earnings
-----	Total	\$38,773
11----	Forestry, fishing, hunting, agriculture support	\$24,916
21----	Mining	\$65,141
22----	Utilities	\$72,281
23----	Construction	\$44,373
31----	Manufacturing	\$48,634
42----	Wholesale trade	\$50,761
44----	Retail trade	\$27,545
48----	Transportation & warehousing	\$48,078
51----	Information	\$38,453
52----	Finance & insurance	\$44,090
53----	Real estate & rental & leasing	\$46,907
54----	Professional, scientific & technical services	N/A
55----	Management of companies & enterprises	\$41,829
56----	Administration & Support; Waste	N/A
61----	Educational services	N/A
62----	Health care and social assistance	N/A
71----	Arts, entertainment & recreation	\$14,918
72----	Accommodation & food services	\$13,249
81----	Other services (except public administration)	\$28,768

SOURCE: U.S. Bureau of Labor Statistics (QCEW)

N/A: data not available

MEDIAN ANNUAL SALARIES BY OCCUPATION (2011)

Occupation Description	Median
Accounting Clerk, Intermediate Level	\$31,554
General Clerk, Intermediate Level	\$26,603
Call Center Representative II-inbound	\$26,369
Customer Service Representative, Intermediate Level	\$31,033
Customer Service Representative, e-Commerce	\$25,259
Electrician, Intermediate Level	\$42,459
Computer Operator, Intermediate Level	\$35,813
Network Administrator, Intermediate Level	\$54,465
Programmer, Intermediate Level	\$56,512
Fork Lift Operator	\$26,278
General Laborer	\$24,066
Operations Research Analyst, Intermediate Level	\$52,852

SOURCE: Salary.com

Area Profile: Longview, Texas MSA

EDUCATION

PUBLIC SCHOOLS & SECONDARY INSTITUTIONS (2009-2010)

Total number of public schools	72
Expenditure per pupil by county	\$4,666
Elementary schools	30
Middle schools	25
High schools	17
High school enrollment - Total	10,648

High school graduation rates:

Gladewater ISD	91.3%	Henderson ISD	94.7%	Gilmer ISD	85.8%
Kilgore ISD	90.5%	Laneville ISD	66.7%	Harmony ISD	98.4%
Longview ISD	68.8%	Leveretts Chapel ISD	100.0%	New Diana ISD	97.1%
Pine Tree ISD	83.8%	Mount Enterprise ISD	83.8%	Ore City ISD	94.3%
Sabine ISD	94.6%	Overton ISD	72.4%	Union Grove ISD	93.1%
Spring Hill ISD	88.1%	Tatum ISD	93.9%	Union Hill ISD	85.7%
White Oak ISD	91.3%	West Rusk ISD	94.1%		
Carlisle ISD	88.1%	Big Sandy ISD	94.7%		

Composite ACT Scores:

Gladewater ISD	16.3	Henderson ISD	20.2	Gilmer ISD	19.4
Kilgore ISD	19.7	Laneville ISD	15.8	Harmony ISD	23.4
Longview ISD	20.2	Leveretts Chapel ISD	N/A	New Diana ISD	21.7
Pine Tree ISD	22.1	Mount Enterprise ISD	19.3	Ore City ISD	20.8
Sabine ISD	22.7	Overton ISD	19.9	Union Grove ISD	20.3
Spring Hill ISD	21.8	Tatum ISD	20.1	Union Hill ISD	23.8
White Oak ISD	22.4	West Rusk ISD	19.8		
Carlisle ISD	17.3	Big Sandy ISD	18.7		

SOURCE: State of Texas

COUNTY POST-SECONDARY INSTITUTIONS

Less-than-Four-Year Institutions	Address	Total Fall Enrollment (2010)	Graduates (2009-2010)
Kilgore College	Kilgore	6,691	1,297
Four-or-More-Year Institutions	Address	Total Fall Enrollment (2010)	Graduates (2009-2010)
LeTourneau University	Longview	3,173	931
The University of Texas at Tyler Longview University Center	Longview	N/A	N/A

SOURCE: U.S. Department of Education, National Center for Education Statistics (IPEDS)

Area Profile: Longview, Texas MSA

EDUCATION

TOP DEGREES, CERTIFICATES AND DIPLOMAS BY NUMBER AWARDED 2009-2010

Description	Certificates				Total
	(Above or Below Baccalaureate)	Associates Degree	Bachelors Degree	Masters Degree	
Business- Management- Marketing- and Related Support Services	33	59	343	84	519
Homeland Security- Law Enforcement- Firefighting- and Related Protective Service	382	21			403
Education		58	224	40	322
Health Professions and Related Programs	83	209			292
Engineering Technologies and Engineering-related Fields	32	42	18		92
Engineering		11	75		86
Mechanic and Repair Technologies/Technicians	80	4			84
Liberal Arts and Sciences- General Studies and Humanities		83			83
Personal and Culinary Services	57				57
Visual and Performing Arts	11	34			45
Psychology		16	23		39
Transportation and Materials Moving			33		33
Computer and Information Sciences and Support Services	5	7	12		24
Multi/Interdisciplinary Studies		3	20		23
Legal Professions and Studies	14	7			21
Precision Production	17	1			18
Theology and Religious Vocations			16		16
Parks- Recreation- Leisure and Fitness Studies			14		14
Science Technologies/Technicians		12			12

SOURCE: U.S. Department of Education, National Center for Education Statistics (IPEDS)

TRANSPORTATION & ACCESS

DRIVING DISTANCES AND TIMES TO SELECTED LOCATIONS

Destination	Distance	
	In Miles*	Time
Shreveport, LA	66	1 hr, 8 mins.
Dallas, TX	128	2 hrs, 6 mins.
Fort Worth, TX	162	2 hrs, 39 mins.
Oklahoma City, OK	329	5 hrs, 17 mins.
Houston, TX	211	3 hrs, 47 mins.
Memphis, TN	367	5 hrs, 55 mins.
Baton Rouge, LA	319	4 hrs, 56 mins.
Abilene, TX	309	4 hrs, 53 mins.
Little Rock, AR	233	3 hrs, 55 mins.
Jackson, MS	283	4 hrs, 23 mins.

SOURCE: MapQuest - *From Longview

NEAREST COMMERCIAL AIRPORTS AND DISTANCE

Airport Name	Category	Distance
		In Miles*
East Texas Regional Airport	Non-hub	8
Shreveport Regional Airport	Non-hub	57
Dallas-Fort Worth International	Large hub	147

SOURCE: Federal Aviation Authority

*From Longview

QUALITY OF LIFE

COMMUTATION (2010)

% of Workforce with:	Percent
Under 15-minute commute or work at home	38.8%
15 to 29-minute commute	35.2%
30 to 59-minute commute	19.8%
60-minute or more commute	6.2%

SOURCE: Nielsen-Claritas, Inc.

MEDIAN HOME VALUE (2010)

	Value
Median Home Value	\$96,282

SOURCE: Nielsen-Claritas, Inc.

CLIMATE

Average High Temp. °F (July)	94.1
Average Low Temp. °F (January)	35.5
Average Annual Rainfall (inches)	45.5
Average Annual Snowfall (inches)	1.2
Average Precipitation Days	79
Average Clear Days	217

SOURCE: BestPlaces.net

COST-OF-LIVING INDEX VS. U.S. (U.S.=100)

Cost of Living	82
----------------	----

SOURCE: BestPlaces.net

Area Profile: Longview, Texas MSA

LABOR LEGISLATION, WORKERS' COMPENSATION, AND UNEMPLOYMENT INSURANCE

WORKERS' COMPENSATION INSURANCE (2011)

Rate - average manufacturing (2009)	\$4.50
Rate - clerical code 8810	\$0.34
Maximum weekly benefit	\$766

SOURCE: State of Texas

STATE UNEMPLOYMENT INSURANCE (2011)

Unemployment insurance rate (avg. existing)	0.75%-8.25%
Unemployment insurance rate (for new employers)	2.70%
Unemployment insurance taxable base	\$9,000
Unemployment insurance maximum weekly benefit	\$415

SOURCE: ADP, Inc.

STATE LABOR LEGISLATION

Employment-at-Will Legislation in effect?	Yes
Right-to-Work law in effect?	Yes

SOURCE: State of Texas

TAXES (2010)

STATE CORPORATE INCOME TAX*

	Maximum Rate	None
	Taxable Base	--

SOURCE: State of Texas

* TX imposes a franchise tax, also known as a margin tax, on each taxable entity. The tax has a component based on modified gross receipts. The revised franchise tax does not generally apply to sole proprietorships or most general partnerships. Further, a business is not subject to the revised franchise tax if its total revenue from its entire business is \$1,000,000 (for years 2010 and 2011) or less, or if the amount of tax computed is less than \$1,000.

SALES AND USE TAX

	State Rate	6.25%
	Local Add-On	2.00%

SOURCE: State of Texas

INDIVIDUAL PERSONAL STATE INCOME TAX

	Maximum State Tax Rate	None
	Taxable Base	--

SOURCE: State of Texas

PROPERTY TAX (Metro Average)

Effective Property Tax Rate per \$1,000 of home value	\$11.58
---	---------

SOURCE: BestPlaces.net

MAJOR EMPLOYERS (Top 10 by Employment)

Name	Employment	NAICS	Primary Product or Service	Location
Good Shepherd Medical Center	2,700	806202	Medical Services	Longview
Eastman Chemical	1,436	286998	Chemicals	Longview
Longview Independent School District	1,372	611110	Public Schools	Longview
Wal-Mart	1,170	452112	Retail	Various
LeTourneau Technologies	900	508428	Heavy Equipment	Longview
City of Longview	775	92---	Government	Longview
Longview Regional Medical Center	716	806202	Medical Services	Longview
Diagnostic Clinic of Longview	702	801104	Medical Services	Longview
Gregg Industrial Insulators	680	174205	Special Trade Contractor	Longview
Trinity Rail, LLC	579	344106	Railway Cars	Longview

SOURCE: ReferenceUSA

UNIONS (2006 - Current Month)

UNION ELECTIONS

Year	# of Elections	Union Wins	Union Losses	# Certifications/ # Decertifications
February, 2011		No Union Elections Held		
2010		No Union Elections Held		
2009		No Union Elections Held		
2008		No Union Elections Held		
2007		No Union Elections Held		
2006		No Union Elections Held		

SOURCE: National Labor Relations Board, LRI

Community Profile: Longview, Texas MSA

EMPLOYMENT CLUSTERS (County Level)

INDUSTRY CLUSTERS	Location Quotient U.S.=1.00
Advanced Materials	0.11
Agribusiness, Food Processing & Technology	1.69
Apparel & Textiles	0.09
Arts, Entertainment, Recreation & Visitor Industries	0.80
Biomedical/Biotechnical (Life Sciences)	1.01
Business & Financial Services	0.11
Chemicals & Chemical-Based Products	0.67
Defense & Security	2.22
Education & Knowledge Creation	0.28
Energy (Fossil & Renewable)	0.45
Forest & Wood Products	1.55
Glass & Ceramics	0.15
Information Technology & Telecommunications	0.71
Transportation & Logistics	0.27
Primary Metal Mfg	0.00
Fabricated Metal Product Mfg	2.11
Machinery Mfg	3.70
Computer & Electronic Product Mfg	0.00
Electrical Equipment, Appliance & Component Mfg	0.83
Transportation Equipment Mfg	1.81
Mining	0.43
Printing & Publishing	0.37

SOURCE: StatsAmerica

OCCUPATIONAL CLUSTERS	Location Quotient U.S.=1.00
Managerial, Sales, Marketing and HR	0.98
Skilled Production Workers: Technicians, Operators, Trades, Installers & Repairers	1.45
Health Care and Medical Science (Aggregate)	0.82
Health Care and Medical Science (Medical Practitioners and Scientists)	0.72
Health Care and Medical Science (Medical Technicians)	0.67
Health Care and Medical Science (Therapy, Counseling and Rehabilitation)	0.91
Mathematics, Statistics, Data and Accounting	0.63
Legal and Financial Services, and Real Estate (L & FIRE)	0.76
Information Technology (IT)	0.38
Natural Sciences and Environmental Management	1.22
Agribusiness and Food Technology	1.81
Primary/Secondary and Vocational Education, Remediation & Social Services	0.98
Building, Landscape and Construction Design	0.89
Engineering and Related Sciences	0.96
Personal Services Occupations	0.65
Arts, Entertainment, Publishing and Broadcasting	0.61
Public Safety and Domestic Security	1.35
Post-secondary Education and Knowledge Creation	0.56
Technology-Based Knowledge Clusters	0.65

SOURCE: StatsAmerica

30-Minute Labor-Shed Profile From 1416 Fairmont St, Longview, TX

POPULATION & DEMOGRAPHICS

POPULATION

Year	Population
1990	131,373
2000	142,092
2010 (est)	153,419
2015 (est)	158,627
Change 1990 - 2000	8.2%
Change 2000 - 2010	8.0%
Change 1990 - 2010	16.8%
Change 2010 - 2015	3.4%

SOURCE: Nielsen-Claritas, Inc.

DIVERSITY (2010)

Race/Ethnicity	Percent
White	73.5%
Black/African American	17.1%
Asian	0.8%
American Indian	0.6%
Pacific Islander	0.0%
Other	7.9%
Hispanic or Latino	11.9%
Not Hispanic or Latino	88.1%

SOURCE: Nielsen-Claritas, Inc.

HOUSEHOLD INCOME (2010)

Year	Amount
2000	\$36,197
2010	\$45,935
2015	\$49,209
Change '10 - '15	7.1%

SOURCE: Nielsen-Claritas, Inc.

Household Income Distribution (2010)

Households	58,740
Less than \$35,000	38.1%
Between \$35,000 and \$75,000	36.0%
Greater than \$75,000	25.9%

SOURCE: Nielsen-Claritas, Inc.

EDUCATIONAL ATTAINMENT

Highest Level	2010
No High School Diploma	15.9%
High School Diploma Only	30.2%
1 to 3 Years College	33.6%
Associate Degree	7.9%
Bachelors Degree	14.0%
Graduate Degree	6.3%
12 to 15 years of education	63.8%
16 or more years of education	20.3%

SOURCE: Nielsen-Claritas, Inc.

AGE DISTRIBUTION Percent

Age Group (in years)	2000	2010	2015
0-17	26.9%	26.1%	26.6%
18-34	22.3%	23.0%	22.4%
35-54	29.0%	26.0%	24.2%
55-64	8.9%	11.3%	12.3%
65-74	7.0%	7.2%	7.9%
75 and over	5.9%	6.5%	6.7%

SOURCE: Nielsen-Claritas, Inc.

Numeric

Age Group (in years)	2010	2015
0-17	40,035	42,121
18-34	35,250	35,499
35-54	39,908	38,326
55-64	17,297	19,561
65-74	11,025	12,520
75 and over	9,903	10,600

SOURCE: Nielsen-Claritas, Inc.

Change in Population by Age Group (2010-2015)

Age Group (in years)	Number	Percent
0-17	2,086	5.2%
18-34	249	0.7%
35-54	-1,582	-4.0%
55-64	2,264	13.1%
65-74	1,495	13.6%
75 and over	697	7.0%

SOURCE: Nielsen-Claritas, Inc.

MEDIAN AGE

Year	Age
2000	35.5
2010	35.8
2015	35.9

SOURCE: Nielsen-Claritas, Inc.

30-Minute Labor-Shed Profile: 1416 Fairmont St, Longview, TX

LABOR FORCE

CIVILIAN LABOR FORCE

	Number
2000	67,244
2010	75,602
% Change 2000 - 2010	11.1%

SOURCE: Nielsen-Claritas, Inc.

EMPLOYMENT

	Number	Percent
2000	62,850	93.5%
2010	71,567	94.7%

SOURCE: Nielsen-Claritas, Inc.

RESIDENT EMPLOYMENT BY INDUSTRY (2010)

Industry	Employment	Percent
Total	71,567	100%
Agriculture/Forest/Fish/Hunt	463	0.6%
Construction	4,783	6.7%
Total Manufacturing	11,871	16.6%
Wholesale Trade	2,880	4.0%
Retail Trade	9,547	13.3%
Transport/Warehouse/Utils	3,541	4.9%
Information	1,461	2.0%
Fin/Insur/RE/Rent/Lse	3,884	5.4%
Prof/Sci/Tech/Admin	2,687	3.8%
Mgmt of Companies	3	0.0%
Admin/Spprt/Waste Mgmt	3,132	4.4%
Educational Svcs	6,474	9.0%
Health Care/Soc Asst	9,368	13.1%
Entertainment/Rec Svcs	655	0.9%
Accommodation and Food Services	4,764	6.7%
Other Services (excluding Public Administration)	4,218	5.9%
Public Administration	1,833	2.6%

SOURCE: Nielsen-Claritas, Inc.

RESIDENT HIGH-KNOWLEDGE OCCUPATIONAL EMPLOYMENT (2010)

Occupational Group	Employment	Percent
Total	20,222	100.0%
Healthcare Practitioner/Technician	4,384	21.7%
Life/Physical/Social Science	518	2.6%
Architecture/Engineering	1,418	7.0%
Arts/Design/Entertainment/Sports/Media	1,006	5.0%
Business and Financial Operations	2,060	10.2%
Computer and Mathematical	339	1.7%
Education/Training/Library	3,968	19.6%
Legal	576	2.9%
Management including Farmers/Farm Mgrs	5,953	29.4%

SOURCE: Nielsen-Claritas, Inc.

UNEMPLOYMENT

	Number	Percent
2000	4,394	6.5%
2010	4,035	5.3%

SOURCE: Nielsen-Claritas, Inc.

LABOR PARTICIPATION (2010)

	Percent
Male	74.2%
Female	55.0%
Total	64.2%

SOURCE: Nielsen-Claritas, Inc.

RESIDENT EMPLOYMENT BY OCCUPATION (2010)

Occupational Group	Employment	Percent
Total	71,567	100%
Management, Including Farmers and Farm Managers	5,953	8.3%
Business and Financial Operations	2,060	2.9%
Computer and Mathematical	339	0.5%
Architecture and Engineering	1,418	2.0%
Life, Physical, and Social Science	518	0.7%
Community and Social Services	916	1.3%
Legal	576	0.8%
Education, Training, and Library	3,968	5.5%
Arts, Design, Entertainment, Sports, and Media	1,006	1.4%
Healthcare Practitioners and Technical	4,384	6.1%
Healthcare Support	1,490	2.1%
Protective Service	1,100	1.5%
Food Preparation and Serving Related	3,731	5.2%
Building and Grounds Cleaning, and Maintenance*	3,499	4.9%
Service: Personal Care and Service	1,763	2.5%
Sales and Related Occupations	7,798	10.9%
Office and Administrative Support	8,727	12.2%
Farming, Fishing, and Forestry*	197	0.3%
Construction and Extraction*	4,955	6.9%
Installation, Maintenance, and Repair*	4,351	6.1%
Production*	7,142	10.0%
Transportation and Material Moving*	5,677	7.9%

SOURCE: Nielsen-Claritas, Inc.

*Blue-collar occupations

WHITE- AND BLUE-COLLAR OCCUPATIONAL DISTRIBUTION (2010)

Occupational Group	Employment	Percent
Blue Collar	25,821	36.1%
White Collar	45,746	63.9%

SOURCE: Nielsen-Claritas, Inc.

FOR MORE INFORMATION, PLEASE CONTACT

Longview Economic Development Corp.
 410 North Center Street, Longview, TX 75601
 Susan Mazarakes-Gill, CECD, Executive Director
 Phone: 800-952-2613
 E-mail: susan@longviewusa.com
 Website: www.LongviewUSA.com

DATE PREPARED: 04-20-2011



Helping Texans make better real estate decisions

Population

Gregg County, TX

Date	Population	% Change	Total Population Change	Components of Change			
				Births	Deaths	International Immigration	Net Domestic Migration
1970	75,929	-	-	-	-	-	-
1971	76,400	0.6	471	-	-	-	-
1972	78,400	2.6	2,000	-	-	-	-
1973	80,800	3.1	2,400	-	-	-	-
1974	81,800	1.2	1,000	-	-	-	-
1975	84,900	3.8	3,100	-	-	-	-
1976	87,000	2.5	2,100	-	-	-	-
1977	90,000	3.4	3,000	-	-	-	-
1978	92,600	2.9	2,600	-	-	-	-
1979	96,700	4.4	4,100	-	-	-	-
1980	99,495	2.9	2,795	-	-	-	-
1981	103,480	4.0	3,985	2,227	1,132	-	-
1982	109,624	5.9	6,144	1,965	954	-	-
1983	110,647	0.9	1,023	2,041	977	-	-
1984	110,163	-0.4	-484	1,939	987	-	-
1985	109,691	-0.4	-472	1,893	997	-	-
1986	108,334	-1.2	-1,357	1,797	997	-	-
1987	106,457	-1.7	-1,877	1,733	963	-	-
1988	105,201	-1.2	-1,256	1,738	982	-	-
1989	104,456	-0.7	-745	1,782	1,024	-	-
1990	104,948	0.5	492	1,380	774	-	-
1991	106,682	1.7	1,734	2,264	1,278	126	883
1992	107,474	0.7	792	1,807	1,058	147	91
1993	107,986	0.5	512	1,788	1,080	177	-187
1994	108,662	0.6	676	1,726	1,159	144	149
1995	109,275	0.6	613	1,685	1,103	148	104
1996	110,524	1.1	1,249	1,711	1,102	191	662
1997	111,251	0.7	727	1,772	1,071	220	-3
1998	111,617	0.3	366	1,818	1,130	233	-385
1999	111,783	0.1	166	1,818	1,116	240	-722
2000	111,379	-0.4	-404	-	-	-	-
2001	111,791	0.4	412	2,187	1,528	376	-662
2002	112,767	0.9	976	1,853	1,200	270	-48
2003	113,775	0.9	1,008	1,852	1,127	241	-40

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University
 Note: Decade years represent April 1, Census data, not the mid-year estimates.

Date	Population	% Change	Components of Change				Net Domestic Migration
			Total Population Change	Births	Deaths	International Immigration	
2004	114,541	0.7	766	1,906	1,193	220	-256
2005	115,402	0.8	861	1,861	1,231	230	-110
2006	117,118	1.5	1,716	1,973	1,228	228	643
2007	118,260	1.0	1,142	2,023	1,135	208	-29
2008	119,157	0.8	897	1,960	1,174	195	-238
2009	121,238	1.7	2,081	1,873	1,185	198	1,093
2010	121,730	0.4	492	485	312	41	-61
2011	122,325	0.5	595	1,876	1,302	113	-241
2012	122,658	0.3	333	1,882	1,265	125	-410

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University
 Note: Decade years represent April 1, Census data, not the mid-year estimates.

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Education

In addition to the information provided below we have also created an expanded Education section with an abundance of information about our local Independent School Districts.

Labor Market Commute Area		
Workforce Education Attainment	2013B	%
Age 25+ Population	451,618	
Less than 12 Years		
Grade K - 8	25,277	5.6%
Grade 9 - 11	47,147	10.4%
Subtotal	72,424	
12 to 15 Years		
High School Graduate	142,285	31.5%
Some College, No Degree	113,778	25.2%
Associates Degree	33,098	7.3%
Subtotal	289,161	
16 Years or More		
Bachelor's Degree	58,097	12.9%
Graduate Degree	25,535	5.7%
Subtotal	83,632	
No Schooling Completed	6,400	1.4%

Source: Alteryx, January 2014

Labor Market Commute Area is 12 counties: Camp, Cass, Cherokee, Gregg, Harrison, Marion, Morris, Panola, Rusk, Smith, Upshur, Wood.

K-12 Statistics	TEA Region 7*	State of Texas
Student Teacher Ratio	13.8	15.5
Drop-Out Rate	4.5%	6.3%

Per Pupil Expenditure	\$10,683	\$10,556
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Source: Texas Education Agency, 2012-2013 TAPR (TX Academic Performance Report) & Actual Financial Report
 *TEA Region 7 consists of 17 counties that include Longview's Market Commute Area

Colleges and Universities	Enrollment	City	County	Type
East Texas Baptist University	1,214	Marshall	Harrison	Four Year
Jacksonville Community College	457	Jacksonville	Cherokee	Community College
Jarvis Christian College	511	Hawkins	Wood	Four Year
Kilgore College	6,391	Kilgore	Rusk	Community College
LeTourneau University	2,950	Longview	Gregg	Four Year
Northeast Texas Community College	3,311	Mt. Pleasant	Titus	Community College
Panola College	2,562	Carthage	Panola	Community College
Stephen F. Austin	12,903	Nacogdoches	Rusk	Four Year
Texas College	878	Tyler	Smith	Four Year
Texas State Technical College	831	Marshall	Harrison	Technical
Trinity Valley Community College	5,321	Athens	Henderson	Community College
Tyler Junior College	11,540	Tyler	Smith	Community College
University of Texas at Longview	492	Longview	Gregg	Four Year
University of Texas at Tyler	6,696	Tyler	Smith	Four Year
Wiley College	1,356	Marshall	Harrison	Four Year

source: nced.ed.gov, Jan 2013

Colleges and Universities Detail

Higher Education Resources: Four-Year Institutions

Name of Institution	Location		Enrollment
	City	County	Total
The University Of Texas at Tyler	Tyler	Smith	6,696
The University Of Texas at Tyler -Longview Center	Longview	Gregg	498
Texas College	Tyler	Smith	878
Wiley College	Marshall	Harrison	1,356
East Texas Baptist University	Marshall	Harrison	1,214
Jarvis Christian College	Hawkins	Wood	511
LeTourneau University	Longview	Gregg	2,950
Stephen F. Austin University	Nacogdoches	Rusk	12,903

Source: nced.ed.gov, College Navigator, May 2013

Total Annual Graduates 4 Year

Total Annual Graduates, 4 Year Schools					
Program of Study	Other Degree	Bachelors Degree	Masters Degree	Doctors Degree	Total
Accounting	0	141	42	0	183
Aeronautical/Aerospace Engineering Technology/Technician	0	16	0	0	16
Agriculture	0	32	5	0	37
Air Traffic Controller	10	1	0	0	11
Airline/Commercial/Professional Pilot and Flight Crew	0	13	0	0	13
Animal Sciences	0	18	0	0	18
Architecture	0	22	0	0	22
Art/Art Studies	0	68	12	0	80
Athletic Training/Trainer	0	7	14	0	21
Audiology/Audiologist	0	10	0	0	10
	0	16	0	0	16

Aviation/Airway Management and Operations					
Biochemistry	0	7	0	0	7
Bioengineering and Biomedical Engineering	0	6	12	0	18
Biology/Biological Sciences	0	104	32	0	136
Business Administration and Management	0	495	153	0	648
Chemistry	0	12	6	0	18
Civil Engineering	0	21	0	0	21
Clinical Laboratory Science/Medical Technology/Technologist	0	0	0	0	0
Communication	0	0	19	0	19
Computer and Information Sciences	0	38	15	0	53
Computer Engineering	0	6	0	0	6
Computer Science	0	5	0	0	5
Construction Management	0	7	0	0	7
Creative Writing	0	10	0	0	10
Criminal Justice	2	162	1	0	165
Digital Communication and Media/Multimedia	0	1	0	0	1
Drafting and Design Technology/Technician	1	0	0	0	1
Early Childhood Education and Teaching	0	19	6	0	25
Economics	0	0	0	0	0
Education	0	3	70	0	73
Educational Leadership and Administration	0	0	184	17	201
Educational/Instructional Technology	0	0	0	0	0
Electrical and Electronics Engineering	0	27	27	0	54
Elementary Education and Teaching	17	150	21	0	188
Engineering Physics/Applied Physics	0	0	0	0	0

Engineering Technologies and Engineering-Related Fields, Other	0	0	0	0	0
Engineering Technology	0	0	0	0	0
Engineering	0	0	1	0	1
Engineering/Industrial Management	0	0	7	0	7
English Language and Literature	0	76	15	0	91
Environmental Science	0	11	9	0	20
Family and Consumer Sciences/Human Sciences	0	7	22	0	29
Family Practice Nurse/Nursing	1	0	21	0	22
Fashion Merchandising	0	19	0	0	19
Finance	0	75	1	0	76
Foods, Nutrition, and Wellness Studies	0	12	0	0	12
Foreign Language and Literature	0	21	3	0	24
Forensic Science and Technology	0	0	0	0	0
Forest Management/Forest Resources Management	0	4	0	0	4
Forestry	0	8	5	2	15
General Studies	20	1	0	0	21
Geographic Information Science and Cartography	0	4	1	0	5
Geography	0	5	0	0	5
Geology/Earth Science	0	20	5	0	25
Gerontology	0	1	0	0	1
Health and Physical Education/Fitness	0	3	0	0	3
Health and Physical Education/Fitness, Other	0	8	0	0	8
Health Services/Allied Health/Health Sciences	0	49	4	0	53
History	0	69	5	0	74
Hospitality Administration/Management	0	61	0	0	61
	0	67	0	0	67

Human Development and Family Studies					
Human Resources Development	0	19	33	1	53
Human Services	0	47	0	0	47
Industrial Safety Technology/Technician	0	2	1	0	3
Industrial Technology/Technician	0	25	0	0	25
Information Science/Studies	0	1	0	0	1
Information Technology	0	9	0	0	9
International Business/Trade/Commerce	0	21	0	0	21
Journalism	0	68	0	0	68
Junior High/Intermediate/Middle School Education and Teaching	0	0	5	0	5
Kinesiology and Exercise Science	0	212	26	0	238
Legal Assistant/Paralegal	0	11	0	0	11
Liberal Arts and Sciences/Liberal Studies	0	14	0	0	14
Management Information Systems	0	3	0	0	3
Marketing/Marketing Management	0	106	0	0	106
Marriage and Family Therapy/Counseling	0	0	3	0	3
Mass Communication/Media Studies	0	11	0	0	11
Mathematics and Computer Science	0	3	0	0	3
Mathematics	0	24	8	0	32
Mechanical Engineering	0	46	1	0	47
Mechanical Engineering/Mechanical Technology/Technician	0	12	0	0	12
Mental Health Counseling/Counselor	0	0	6	0	6
Metallurgical Engineering	0	6	0	0	6
Metallurgical Technology/Technician	0	0	0	0	0
Missions/Missionary Studies and Missiology	0	7	0	0	7

Multi-/Interdisciplinary Studies, Other	0	527	19	0	546
Music	0	0	6	0	6
Music Performance	0	0	6	0	6
Music	0	66	6	0	72
Non-Profit/Public/Organizational Management	0	55	0	0	55
Nursing Administration	0	0	15	0	15
Nursing Education	0	0	25	0	25
Nursing Science	0	0	0	14	14
Operations Management and Supervision	0	0	0	0	0
Parks, Recreation and Leisure Facilities Management	0	2	6	0	8
Pastoral Studies/Counseling	0	3	0	0	3
Philosophy	0	2	0	0	2
Physical Chemistry	0	0	0	0	0
Physical Education Teaching and Coaching	0	29	16	0	45
Physics	0	9	0	0	9
Political Science and Government	0	53	2	0	55
Psychology	0	197	63	0	260
Public Administration	0	6	24	0	30
Radio and Television	0	38	0	0	38
Registered Nursing/Registered Nurse	0	418	0	0	418
Rehabilitation and Therapeutic Professions, Other	0	6	0	0	6
Rehabilitation Science	0	8	0	0	8
Religion/Religious Studies	1	12	0	0	13
Religious Education	0	0	0	0	0
Religious/Sacred Music	0	1	0	0	1
Rhetoric and Composition	0	41	0	0	41
	0	0	0	0	0

Sales, Distribution, and Marketing Operations					
Secondary Education and Teaching	0	2	52	0	54
Social Work	0	67	50	0	117
Sociology	0	45	0	0	45
Special Products Marketing Operations	0	2	0	0	2
Speech-Language Pathology/Pathologist	0	0	19	0	19
Sport and Fitness Administration/Management	0	2	0	0	2
Statistics	0	0	4	0	4
Teacher Education, Multiple Disciplines	0	20	13	0	33
Theater/Dance/Arts	0	27	0	0	27
Theology and Religious Vocations, Other	0	3	0	0	3
Transportation/Mobility Management	0	0	0	0	0
Vocational Rehabilitation Counseling/Counselor	0	0	3	0	3
Welding Engineering Technology/Technician	0	6	0	0	6
Wildlife, Fish and Wildlands Science and Management	0	13	0	0	13
Youth Ministry	0	6	0	0	6
Award Level Total	52	4,251	1,130	34	5,467

Source: nced.ed.gov, College Navigator, May 2013

Community Colleges

Higher Education Resources: Community Colleges		
Name of Institution	Location	Enrollment

	City	County	Total
Kilgore College	Kilgore	Rusk	6,391
Northeast Texas Community College	Mt. Pleasant	Titus	3,311
Panola College	Carthage	Panola	2,562
Trinity Valley Community College	Athens	Henderson	5,321
Tyler Junior College	Tyler	Smith	11,540

Source: *nced.ed.gov, College Navigator, May 2013*

Annual Graduates 2 Year

Total Annual Graduates - Community and 2 yr Colleges				
Program	Other Awards	Awards 1 - 2 yrs	Associates Degree	Total
Accounting	13	11	7	31
Accounting Technology/Technician and Bookkeeping	0	0	12	12
Administrative Assistant and Secretarial Science, General	4	42	16	62
Aerospace, Aeronautical and Astronautical/Space Engineering	0	0	3	3
Agricultural Business and Management, General	0	0	3	3
Agriculture, General	53	0	12	65
Architecture	0	0	0	0
Art/Art Studies, General	0	0	18	18
Athletic Training/Trainer	0	0	15	15
Autobody/Collision and Repair Technology/Technician	38	16	3	57
Automobile/Automotive Mechanics Technology/Technician	74	21	14	109
Biology/Biological Sciences, General	0	0	31	31
	18	9	45	72

Business Administration and Management, General				
Business/Commerce, General	0	6	144	150
Business/Office Automation/Technology/Data Entry	0	3	6	9
CAD/CADD Drafting and/or Design Technology/Technician	81	17	52	150
Chemical Engineering	0	0	2	2
Chemical Technology/Technician	0	0	12	12
Chemistry, General	0	0	7	7
Child Care and Support Services Management	16	3	2	21
Child Care Provider/Assistant	38	0	2	40
Child Development	0	6	6	12
Civil Engineering, General	0	0	5	5
Clinical/Medical Laboratory Technician	0	0	22	22
Commercial and Advertising Art	0	1	11	12
Commercial Photography	8	41	1	50
Communications	0	0	19	19
Computer and Information Sciences, General	62	5	52	119
Computer and Information Systems Security/Information Assurance	0	0	0	0
Computer Engineering Technology/Technician	0	0	0	0
Computer Programming/Programmer, General	0	1	3	4
Computer Science	0	0	3	3
Computer Systems Networking and Telecommunications	0	29	42	71
Corrections	0	1	71	72
Cosmetology/Cosmetologist, General	9	142	1	152
Court Reporting/Court Reporter	0	0	0	0
Criminal Justice/Law Enforcement Administration	0	1	19	20
Criminal Justice/Police Science	168	63	19	250
Culinary Arts/Chef Training	0	8	7	15

Dance, General	0	0	19	19
Dental Hygiene/Hygienist	0	0	39	39
Design and Visual Communications, General	0	0	3	3
Diagnostic Medical Sonography/Sonographer and Ultrasound Technician	14	0	12	26
Diesel Mechanics Technology/Technician	0	14	2	16
Drama and Dramatics/Theatre Arts, General	0	0	9	9
Early Childhood Education and Teaching	0	0	3	3
Economics, General	0	0	4	4
Electrical and Electronics Engineering	0	0	5	5
Electrical and Power Transmission Installation/Installer, General	29	0	0	29
Electrical, Electronic and Communications Engineering Technology/Technician	39	0	9	48
Elementary Education and Teaching	0	0	19	19
Emergency Medical Technology/Technician (EMT Paramedic)	155	30	17	202
Engineering, General	0	0	11	11
English Language and Literature, General	0	0	23	23
Environmental Science	0	0	3	3
Family and Consumer Sciences/Human Sciences, General	0	0	0	0
Farm/Farm and Ranch Management	10	2	2	14
Fire Science/Fire-fighting	153	23	15	191
Foreign Languages and Literatures, General	0	0	5	5
Forestry, General	0	0	1	1
General Office Occupations and Clerical Services	14	0	0	14
General Studies	0	0	722	722
Geology/Earth Science, General	0	0	1	1
Graphic Design	12	4	21	37
Health and Physical Education/Fitness, General	0	0	1	1
	0	0	13	13

Health Information/Medical Records Technology/Technician				
Heating, Air Conditioning, Ventilation and Refrigeration Maintenance Technology/Technician	82	90	21	193
History, General	0	0	17	17
Industrial Mechanics and Maintenance Technology	18	0	0	18
Industrial Technology/Technician	37	21	24	82
Junior High/Intermediate/Middle School Education and Teaching	0	3	74	77
Kindergarten/Preschool Education and Teaching	0	0	0	0
Legal Assistant/Paralegal	1	13	36	50
Liberal Arts and Sciences/Liberal Studies	0	133	670	803
Licensed Practical/Vocational Nurse Training	0	372	0	372
Manufacturing Engineering Technology/Technician	0	9	2	11
Mason/Masonry	28	0	1	29
Mathematics, General	0	0	9	9
Mechanical Engineering/Mechanical Technology/Technician	1	0	1	2
Medical Administrative/Executive Assistant and Medical Secretary	8	27	40	75
Medical Insurance Coding Specialist/Coder	25	10	0	35
Medical Transcription/Transcriptionist	12	0	0	12
Medical/Clinical Assistant	0	0	10	10
Metallurgical Technology/Technician	0	25	23	48
Multi-/Interdisciplinary Studies, Other	0	0	0	0
Music, General	0	2	24	26
Nail Technician/Specialist and Manicurist	55	0	0	55
Natural Sciences	0	0	0	0
Nursing Assistant/Aide and Patient Care Assistant/Aide	22	0	0	22
Occupational Safety and Health Technology/Technician	0	7	13	20

Occupational Therapist Assistant	0	0	19	19
Optometric Technician/Assistant	0	12	3	15
Petroleum Engineering	0	0	3	3
Physical Education Teaching and Coaching	0	10	12	22
Physical Therapy Technician/Assistant	0	0	29	29
Physics, General	0	0	1	1
Political Science and Government, General	0	0	6	6
Pre-Dentistry Studies	0	0	1	1
Pre-Law Studies	0	0	1	1
Pre-Medicine/Pre-Medical Studies	0	0	6	6
Pre-Pharmacy Studies	0	0	4	4
Pre-Physical Therapy Studies	0	0	7	7
Pre-Veterinary Studies	0	0	2	2
Psychology, General	0	0	56	56
Public Administration	0	0	0	0
Radiologic Technology/Science - Radiographer	0	0	31	31
Registered Nursing/Registered Nurse	0	9	551	560
Religion/Religious Studies	0	0	1	1
Respiratory Care Therapy/Therapist	0	0	29	29
Secondary Education and Teaching	0	0	6	6
Sign Language Interpretation and Translation	10	0	6	16
Social Sciences, General	0	0	30	30
Substance Abuse/Addiction Counseling	0	0	9	9
Surgical Technology/Technologist	0	12	25	37
Surveying Technology/Surveying	0	29	13	42
Teacher Education, Multiple Levels	0	0	6	6
Trade and Industrial Teacher Education	0	0	0	0
Welding Technology/Welder	85	64	16	165
Award Level Total	1,392	1,347	3,484	6,223

Source: *nced.ed.gov, College Navigator, May 2013*

Technical Centers

Higher Education Resources: Technical Centers (Excluding Community Colleges)			
Name of Institution	Location		Enrollment
	City	County	Total
Texas State Technical College	Marshall	Harrison	831

Source: *nced.ed.gov, College Navigator, May 2013*

Total Annual Graduates - Technical

Total Annual Graduates - Technical				
Program	Other Awards	Awards of 1 but < 2 yrs	Associates Degree	Total
Administrative Assistant and Secretarial Science, General	-	0	-	0
Biomedical Technology/Technician	-	-	25	25
CAD/CADD Drafting and/or Design Technology/Technician	-	0	4	4
Computer Science	-	-	16	16
Diesel Mechanics Technology/Technician	1	8	12	21
E-Commerce/Electronic Commerce	-	0	2	2
Industrial Technology/Technician	-	0	28	28
Information Science/Studies	-	-	15	15
Instrumentation Technology/Technician	-	-	26	26
Lineworker	-	11	7	18
Machine Tool Technology/Machinist	3	1	3	7
	0	0	0	0

Mechanical Engineering/Mechanical Technology/Technician				
Occupational Safety and Health Technology/Technician	2	2	4	8
Office Management and Supervision	2	1	7	10
System, Networking, and LAN/WAN Management/Manager	-	0	6	6
Welding Technology/Welder	-	15	-	15
Award Level Total	8	38	155	201

(-) Program not offered at this award level

Source: nced.ed.gov, College Navigator, May 2013

East Texas Manufacturer's Scholarship

Recognizing the need for skilled technicians to meet the demands of today's manufacturing industries, the Longview Economic Development Corporation and its CEO and HR groups have created the East Texas Manufacturers Scholarship Program. Today's manufacturing jobs require college education and training. Scholarships are available to students pursuing Associate of Applied Science degrees in manufacturing technologies that lead to high paying careers in a labor market where the demand for highly skilled technicians is growing. Scholarship is valued at \$6,000 (\$1,000 per semester for 6 semesters). The Scholarship is only available for students attending Kilgore College, Kilgore Texas or Texas State Technical College Marshall, Texas. Application for scholarship is below. Award Recipients Must:

1. be high school graduates with a minimum 2.50 Grade Point Average (GPA) on a 4.00 scale;
2. have attended and graduated from a high school within a 50 mile radius of Longview, Texas;
3. must enroll in and maintain enrollment in a program of study leading to an Associate of Applied Science degree that is approved by the East Texas Manufacturers Scholarship Consortium;
4. maintain a full-time academic load of at least 12 credit hours per semester and attend college continuously until graduation, with the possible exception of the summer semester;
5. maintain satisfactory academic progress as defined by the institution of higher education (e.g. complete at least 75 percent of courses taken), including maintaining a 3.00 GPA (on a 4.00 scale) in college studies to continue to receive the East Texas Manufacturers Scholarship;
6. agree to share academic progress information with members of the East Texas Manufacturers (ETM) Consortium.

Other Information:

- [Application](#)

- Special consideration will be given to children of employees of Consortium members through a weighted scale selection process;
- students must agree to participate in mentoring activities;
- scholarship amounts may be reduced to account for federal financial aid received by the student;
- scholarships are awarded based on a merit-based selection process; and,
- scholarships are awarded to students for the following instructional programs:
 - Computer Aided Drafting AAS
 - Computer Aided Manufacturing AAS
 - Diesel Technology AAS
 - Industrial Electrical Technician AAS
 - Industrial Maintenance AAS o Instrumentation AAS
 - Occupational Health and Safety Technology AAS
 - Welding Technolgy AAS

TEXAS

LABOR MARKET REVIEW

JANUARY 2014

Texas Nonagricultural Wage & Salary Employment (Seasonally Adjusted)	1
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Texas Nonagricultural Wage and Salary Employment (Seasonally Adjusted)

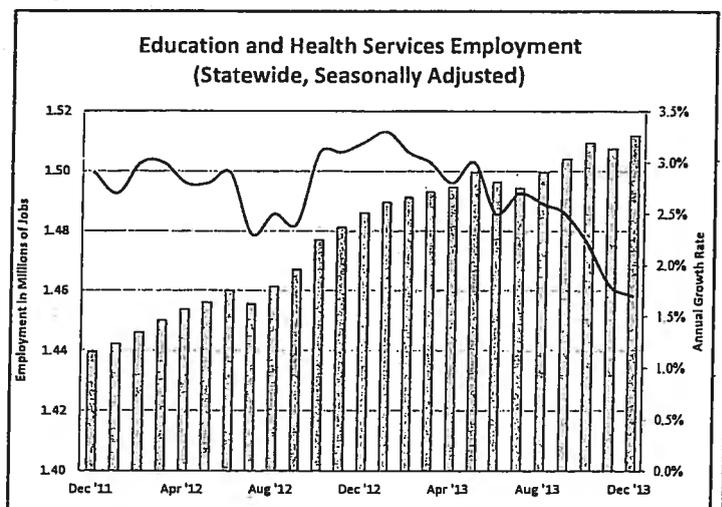
Total Nonagricultural Employment in Texas expanded by an estimated 17,600 positions in December on the heels of a revised gain of 20,400 jobs in November. Nine of the 11 major industries showed employment increases over the month, led by a rise of 8,100 jobs in Trade, Transportation, and Utilities. Total Nonagricultural Employment ended the year at an estimated level of 11,277,100 jobs, an increase of 252,400 jobs over the year. The annual growth rate for the employment series edged down to 2.3 percent in December from 2.4 percent in November to reach its lowest level since December 2011.

Trade, Transportation, and Utilities employment added 8,100 positions in December for a sixth consecutive month of gains. Over the past three months, the industry added 27,600 jobs for its strongest fourth quarter growth in series history. Trade, Transportation, and Utilities expanded by 68,200 positions over the year for its largest annual gain since June 2012. Annual job growth has been at or above 3.0 percent for four consecutive months. Retail Trade drove the majority of the industry's over-the-year gains with the addition of 44,500 jobs.

Manufacturing employment experienced its largest gain since February with the addition of 6,600 jobs in December. The industry has added jobs for three consecutive months, resulting in the gain of 10,000 positions in the final quarter of 2013. The year-to-date gain of 13,500 jobs in 2013 bested the industry's 2012 addition of 12,200 positions. Yearly growth accelerated in December as Manufacturing employment added 12,500 positions over the year for a 1.4 percent annual growth rate. Durable Goods drove the gains with the addition of 15,900 jobs over the year, while Nondurable Goods continued to contract with an annualized loss of 3,400 positions.

Education and Health Services rebounded from a revised drop of 1,900 jobs in November with the addition of an estimated 4,400 jobs in December. This monthly increase was slightly larger than the average December gain for this major industry over the prior five years of 4,100 jobs. Employment in Educational Services climbed by 1,700 positions over the month, while Health Care and Social Assistance employment rose by 2,700 jobs. Education and Health Services has gained 26,000 jobs over the past 12 months. This brought the annual growth rate in the major industry to 1.7 percent, its lowest recorded level since December 1999.

Construction employment expanded by 3,400 positions in December for the industry's largest monthly gain since April. Despite the recent additions, Construction employment has contracted by 900 jobs over the past three months. The industry added 9,400 jobs in 2013, less than half the gain seen in 2012. Yearly growth ticked up slightly in December as Construction employment grew by 13,500 jobs over the year for a 2.3 percent annual growth rate.



Information employment grew by 1,600 positions in December, reversing November's loss of 1,500 jobs. The industry added 7,400 jobs in 2013, posting its best year since 2000. Annual growth continued to gain momentum as Information employment grew by 9,500 jobs over the year. The industry's annual growth rate of 4.8 percent in December marked the sixth consecutive month where annual growth exceeded 3.0 percent.

Following a revised drop of 1,900 jobs in November, Mining and Logging employment reversed course in December with the addition of 1,100 positions. This industry has shed 800 jobs over the past three months. Mining and Logging added a total of 11,100 jobs in 2013, marking the industry's lowest year-to-date gains since 2009. Annual growth dropped from 4.8 percent in November to 4.6 percent in December.

Employment in Leisure and Hospitality edged up by 1,000 positions in December, an improvement from the revised drop of 5,500 jobs recorded in November. Employment in Accommodations and Food Services swelled by 2,900 jobs over the month, while Arts, Entertainment, and Recreation shed 1,900 jobs. The annual growth rate for Leisure and Hospitality employment was up slightly in December to 2.7 percent.

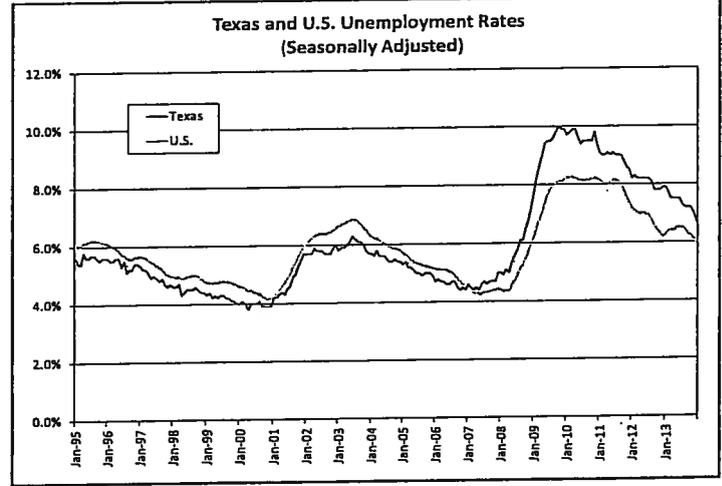
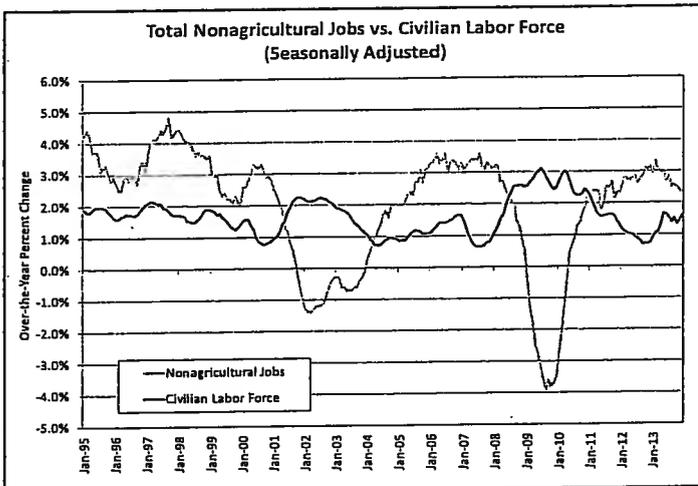
REMINDER TO OUR READERS

We will not be producing a TLMR issue in February. The next issue will be released on Friday, March 7th.

TEXAS NONAGRICULTURAL WAGE AND SALARY EMPLOYMENT
SEASONALLY ADJUSTED

INDUSTRY TITLE	Dec 2013*	Nov 2013	Dec 2012	Nov '13 to Dec '13		Dec '12 to Dec '13	
				Absolute Change	Percent Change	Absolute Change	Percent Change
Total Nonagricultural	11,277,100	11,259,500	11,024,700	17,600	0.2	252,400	2.3
Total Private	9,467,900	9,449,000	9,224,700	18,900	0.2	243,200	2.6
Goods Producing	1,778,700	1,767,600	1,739,900	11,100	0.6	38,800	2.2
Mining and Logging	289,600	288,500	276,800	1,100	0.4	12,800	4.6
Construction	611,100	607,700	597,600	3,400	0.6	13,500	2.3
Manufacturing	878,000	871,400	865,500	6,600	0.8	12,500	1.4
Service Providing	9,498,400	9,491,900	9,284,800	6,500	0.1	213,600	2.3
Trade, Transportation, and Utilities	2,274,000	2,265,900	2,205,800	8,100	0.4	68,200	3.1
Information	205,800	204,200	196,300	1,600	0.8	9,500	4.8
Financial Activities	672,100	672,000	662,400	100	0.0	9,700	1.5
Professional and Business Services	1,492,100	1,499,800	1,431,900	-7,700	-0.5	60,200	4.2
Education and Health Services	1,512,200	1,507,800	1,486,200	4,400	0.3	26,000	1.7
Leisure and Hospitality	1,144,900	1,143,900	1,114,900	1,000	0.1	30,000	2.7
Other Services	388,100	387,800	387,300	300	0.1	800	0.2
Government	1,809,200	1,810,500	1,800,000	-1,300	-0.1	9,200	0.5

Note: The number of nonagricultural jobs in Texas is without reference to place of residence of workers. Total Nonagricultural employment is additive by summing the individual sectors.
*Estimates for the current month are preliminary. All estimates are subject to revision. Estimates produced by the Bureau of Labor Statistics, U.S. Department of Labor are disseminated in cooperation with the TWC.



TEXAS AND U.S. CIVILIAN LABOR FORCE ESTIMATES

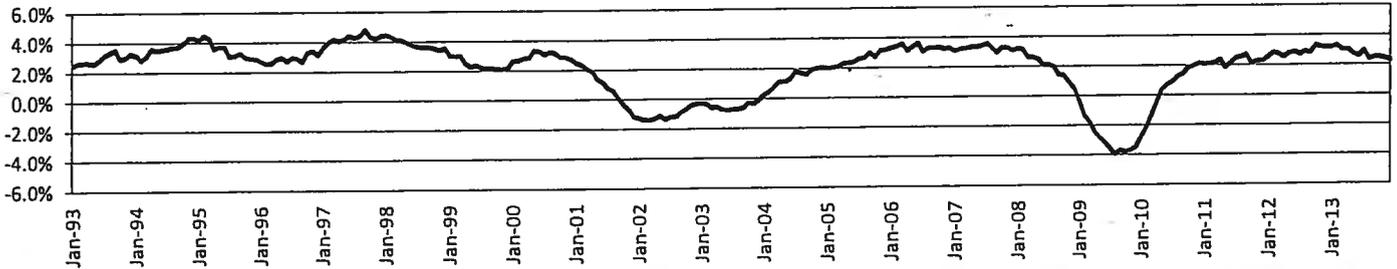
		TEXAS*				UNITED STATES**			
		CLF	Employment	Unemp.	Rate	CLF	Employment	Unemp.	Rate
Not Seasonally Adjusted									
December	2013	12,864,400	12,141,700	722,700	5.6	154,408,000	144,423,000	9,984,000	6.5
November	2013	12,854,800	12,110,200	744,600	5.8	155,046,000	144,775,000	10,271,000	6.6
December	2012	12,634,500	11,870,300	764,200	6.0	154,904,000	143,060,000	11,844,000	7.6
Seasonally Adjusted									
December	2013	12,852,600	12,087,900	764,700	6.0	154,937,000	144,586,000	10,351,000	6.7
November	2013	12,812,700	12,036,800	775,900	6.1	155,284,000	144,443,000	10,841,000	7.0
December	2012	12,650,100	11,867,900	782,200	6.2	155,485,000	143,212,000	12,273,000	7.9

Note: Only the actual series estimates for Texas and the U.S. are comparable to sub-state estimates. All estimates are subject to revision.
In seasonally adjusted estimates, all elements of seasonality are factored out to achieve an estimate which reflects the basic underlying trend.
*Source - Labor Market and Career Information Department, Texas Workforce Commission (model-based methodology)
**Source - Bureau of Labor Statistics, U.S. Department of Labor (Current Population Survey)



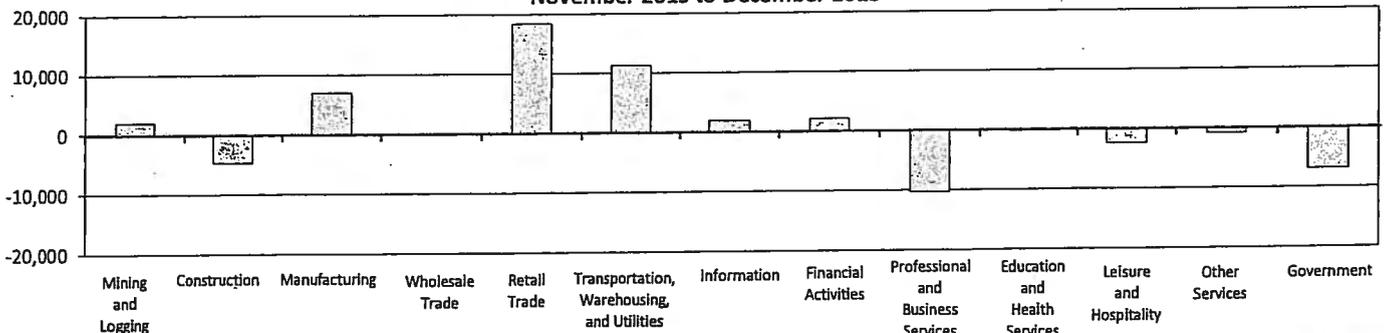
Texas Nonagricultural Wage and Salary Employment (Not Seasonally Adjusted)

Annual Growth Rate



	Dec '13*	Nov '13	Dec '12	Nov '13 to Dec '13	Dec '12 to Dec '13
				Change	% Change
TOTAL NONFARM	11,356,000	11,338,500	11,100,700	17,500	0.2%
TOTAL PRIVATE	9,519,800	9,495,400	9,274,100	24,400	0.3%
GOODS PRODUCING	1,774,100	1,769,800	1,735,700	4,300	0.2%
Mining and Logging (NAICS 21, 1133)	288,900	286,900	276,100	2,000	0.7%
Oil and Gas Extraction (NAICS 211)	111,400	109,100	100,700	2,300	2.1%
Support Activities for Mining (NAICS 213)	168,900	169,100	166,700	-200	-0.1%
Construction (NAICS 23)	606,500	611,200	593,200	-4,700	-0.8%
Construction of Buildings (NAICS 236)	140,800	139,700	131,600	1,100	0.8%
Heavy and Civil Engineering Construction (NAICS 237)	119,800	119,900	127,700	-100	-0.1%
Specialty Trade Contractors (NAICS 238)	345,900	351,600	333,900	-5,700	-1.6%
Manufacturing (NAICS 31-33)	878,700	871,700	866,400	7,000	0.8%
Durable Goods	589,800	586,900	574,000	2,900	0.5%
Wood Product Manufacturing (NAICS 321)	21,200	21,300	19,500	-100	-0.5%
Nonmetallic Mineral Product Manufacturing (NAICS 327)	33,800	33,700	32,500	100	0.3%
Primary Metal Manufacturing (NAICS 331)	23,000	22,800	22,700	200	0.9%
Fabricated Metal Product Manufacturing (NAICS 332)	141,500	140,100	136,100	1,400	1.0%
Machinery Manufacturing (NAICS 333)	106,500	106,100	106,500	400	0.4%
Computer and Electronic Product Manufacturing (NAICS 334)	98,300	98,600	95,600	-300	-0.3%
Electric Equipment, Appliance, and Component Mfg (NAICS 335)	19,400	19,600	19,200	-200	-1.0%
Transportation Equipment Manufacturing (NAICS 336)	95,800	94,800	91,400	1,000	1.1%
Furniture and Related Product Manufacturing (NAICS 337)	21,300	21,000	21,700	300	1.4%
Miscellaneous Manufacturing (NAICS 339)	29,000	28,900	28,800	100	0.4%
Nondurable Goods	288,900	284,800	292,400	4,100	1.4%
Food Manufacturing (NAICS 311)	84,100	83,900	86,300	200	0.2%
Beverage and Tobacco Product Manufacturing (NAICS 312)	11,800	11,800	11,900	0	0.0%
Paper Manufacturing (NAICS 322)	16,900	16,600	16,800	300	1.8%
Printing and Related Support Manufacturing (NAICS 323)	24,700	24,700	25,800	0	0.0%
Petroleum and Coal Products Manufacturing (NAICS 324)	25,900	25,600	25,000	300	1.2%
Chemical Manufacturing (NAICS 325)	77,600	76,800	74,900	800	1.0%
Plastics and Rubber Manufacturing (NAICS 326)	37,600	37,300	38,200	300	0.8%

Statewide Over-the-Month Change (Not Seasonally Adjusted)
November 2013 to December 2013



*Estimates for the current month are preliminary. All estimates are subject to revision. The number of nonagricultural jobs in Texas is without reference to place of residence of workers. Estimates produced by the Bureau of Labor Statistics, U.S. Department of Labor are disseminated in cooperation with the TWC.

Texas Nonagricultural Wage and Salary Employment (Not Seasonally Adjusted)

			Nov '13 to Dec '13		Dec '12 to Dec '13		
	Dec '13*	Nov '13	Dec '12	Change	% Change	Change	% Change
SERVICE PROVIDING	9,581,900	9,568,700	9,365,000	13,200	0.1%	216,900	2.3%
Private Service Providing	7,745,700	7,725,600	7,538,400	20,100	0.3%	207,300	2.8%
Trade, Transportation, and Utilities (NAICS 42,44,45,48,49,22)	2,328,500	2,298,700	2,258,100	29,800	1.3%	70,400	3.1%
Wholesale Trade (NAICS 42)	567,400	567,300	548,200	100	0.0%	19,200	3.5%
Merchant Wholesalers, Durable Goods (NAICS 423)	326,000	325,800	311,500	200	0.1%	14,500	4.7%
Merchant Wholesalers, Nondurable Goods (NAICS 424)	167,800	167,600	165,300	200	0.1%	2,500	1.5%
Wholesale Electronic Markets and Agents and Brokers (NAICS 425)	73,600	73,900	71,400	-300	-0.4%	2,200	3.1%
Retail Trade (NAICS 44-45)	1,293,500	1,275,100	1,246,900	18,400	1.4%	46,600	3.7%
Motor Vehicle and Parts Dealers (NAICS 441)	164,800	165,300	156,700	-500	-0.3%	8,100	5.2%
Furniture and Home Furnishings Stores (NAICS 442)	39,700	39,400	38,200	300	0.8%	1,500	3.9%
Electronics and Appliance Stores (NAICS 443)	47,600	47,300	44,100	300	0.6%	3,500	7.9%
Building Material and Garden Equipment and Supplies (NAICS 444)	95,600	95,300	88,600	300	0.3%	7,000	7.9%
Food and Beverage Stores (NAICS 445)	220,000	219,500	211,400	500	0.2%	8,600	4.1%
Health and Personal Care Stores (NAICS 446)	73,300	71,800	71,500	1,500	2.1%	1,800	2.5%
Gasoline Stations (NAICS 447)	80,900	81,700	78,700	-800	-1.0%	2,200	2.8%
Clothing and Clothing Accessories Stores (NAICS 448)	145,900	142,300	145,400	3,600	2.5%	500	0.3%
Sporting Goods, Hobby, Book, and Music Stores (NAICS 451)	45,000	43,600	41,600	1,400	3.2%	3,400	8.2%
General Merchandise Stores (NAICS 452)	289,100	278,600	283,700	10,500	3.8%	5,400	1.9%
Miscellaneous Store Retailers (NAICS 453)	69,600	68,500	65,700	1,100	1.6%	3,900	5.9%
Nonstore Retailers (NAICS 454)	22,000	21,800	21,300	200	0.9%	700	3.3%
Transportation, Warehousing, and Utilities (NAICS 48-49,22)	467,600	456,300	463,000	11,300	2.5%	4,600	1.0%
Transportation and Warehousing (NAICS 48,49)	421,200	410,100	414,700	11,100	2.7%	6,500	1.6%
Air Transportation (NAICS 481)	59,300	58,900	60,800	400	0.7%	-1,500	-2.5%
Truck Transportation (NAICS 484)	130,700	128,300	128,200	2,400	1.9%	2,500	2.0%
Pipeline Transportation (NAICS 486)	16,800	16,700	16,600	100	0.6%	200	1.2%
Support Activities for Transportation (NAICS 488)	74,600	73,900	75,000	700	1.0%	-400	-0.5%
Couriers and Messengers (NAICS 492)	45,200	38,600	43,100	6,600	17.1%	2,100	4.9%
Warehousing and Storage (NAICS 493)	48,300	48,200	48,100	100	0.2%	200	0.4%
Utilities (NAICS 22)	46,400	46,200	48,300	200	0.4%	-1,900	-3.9%
Information (NAICS 51)	207,200	205,300	197,700	1,900	0.9%	9,500	4.8%
Publishing Industries (Except Internet) (NAICS 511)	40,200	40,000	39,600	200	0.5%	600	1.5%
Telecommunications (NAICS 517)	87,100	85,600	85,300	1,500	1.8%	1,800	2.1%
Data Processing, Hosting, and Related Services (NAICS 518)	31,900	32,000	29,700	-100	-0.3%	2,200	7.4%
Financial Activities (NAICS 52,53)	675,800	673,700	666,000	2,200	0.3%	9,800	1.5%
Finance and Insurance (NAICS 52)	491,500	490,200	485,800	1,300	0.3%	5,700	1.2%
Credit Intermediation and Related Activities (NAICS 522)	252,000	252,900	253,100	-900	-0.4%	-1,100	-0.4%
Securities, Commodities Contracts, and Other Financial (NAICS 523)	51,000	50,500	52,000	500	1.0%	-1,000	-1.9%
Insurance Carriers and Related Activities (NAICS 524)	175,500	174,100	170,100	1,400	0.8%	5,400	3.2%
Real Estate and Rental and Leasing (NAICS 53)	184,300	183,500	180,200	800	0.4%	4,100	2.3%
Real Estate (NAICS 531)	122,200	121,500	121,000	700	0.6%	1,200	1.0%
Rental and Leasing Services (NAICS 532)	59,100	58,500	56,600	600	1.0%	2,500	4.4%
Professional and Business Services (NAICS 54,55,56)	1,495,500	1,505,800	1,435,100	-10,300	-0.7%	60,400	4.2%
Professional, Scientific and Technical Services (NAICS 54)	658,600	654,100	628,200	4,500	0.7%	30,400	4.8%
Management of Companies and Enterprises (NAICS 55)	91,800	90,700	89,000	1,100	1.2%	2,800	3.2%
Admin and Support and Waste Mgmt and Remediation (NAICS 56)	745,100	761,000	717,900	-15,900	-2.1%	27,200	3.8%
Administrative and Support Services (NAICS 561)	715,600	731,800	689,300	-16,200	-2.2%	26,300	3.8%
Education and Health Services (NAICS 61,62)	1,517,500	1,517,700	1,491,600	-200	0.0%	25,900	1.7%
Educational Services (NAICS 61)	174,500	176,100	171,500	-1,600	-0.9%	3,000	1.8%
Health Care and Social Assistance (NAICS 62)	1,343,000	1,341,600	1,320,100	1,400	0.1%	22,900	1.7%
Ambulatory Health Care Services (NAICS 621)	666,800	666,500	642,900	300	0.1%	23,900	3.7%
Hospitals (NAICS 622)	307,700	307,200	305,300	500	0.2%	2,400	0.8%
Nursing and Residential Care Facilities (NAICS 623)	176,400	176,800	178,100	-400	-0.2%	-1,700	-1.0%
Social Assistance (NAICS 624)	192,100	191,100	193,800	1,000	0.5%	-1,700	-0.9%
Leisure and Hospitality (NAICS 71,72)	1,134,000	1,136,400	1,103,700	-2,400	-0.2%	30,300	2.8%
Arts, Entertainment, and Recreation (NAICS 71)	112,800	117,200	112,600	-4,400	-3.8%	200	0.2%
Amusement, Gambling, and Recreation (NAICS 713)	80,400	83,200	80,300	-2,800	-3.4%	100	0.1%
Accommodation and Food Services (NAICS 72)	1,021,200	1,019,200	991,100	2,000	0.2%	30,100	3.0%
Accommodation (NAICS 721)	111,500	113,100	108,700	-1,600	-1.4%	2,800	2.6%
Food Services and Drinking Places (NAICS 722)	909,700	906,100	882,400	3,600	0.4%	27,300	3.1%
Other Services (NAICS 81)	387,200	388,000	386,200	-800	-0.2%	1,000	0.3%
Repair and Maintenance (NAICS 811)	116,400	114,800	116,500	1,600	1.4%	-100	-0.1%
Personal and Laundry Services (NAICS 812)	100,300	100,400	98,900	-100	-0.1%	1,400	1.4%
Religious, Grantmaking, Civic, Prof Organizations (NAICS 813)	170,500	172,800	170,800	-2,300	-1.3%	-300	-0.2%
Government	1,836,200	1,843,100	1,826,600	-6,900	-0.4%	9,600	0.5%
Federal Government	190,000	189,500	198,600	500	0.3%	-8,600	-4.3%
State Government	367,600	372,400	368,000	-4,800	-1.3%	-400	-0.1%
Local Government	1,278,600	1,281,200	1,260,000	-2,600	-0.2%	18,600	1.5%

*Estimates for the current month are preliminary. All estimates are subject to revision. The number of nonagricultural jobs in Texas is without reference to place of residence of workers. Estimates produced by the Bureau of Labor Statistics, U.S. Department of Labor are disseminated in cooperation with the TWC.

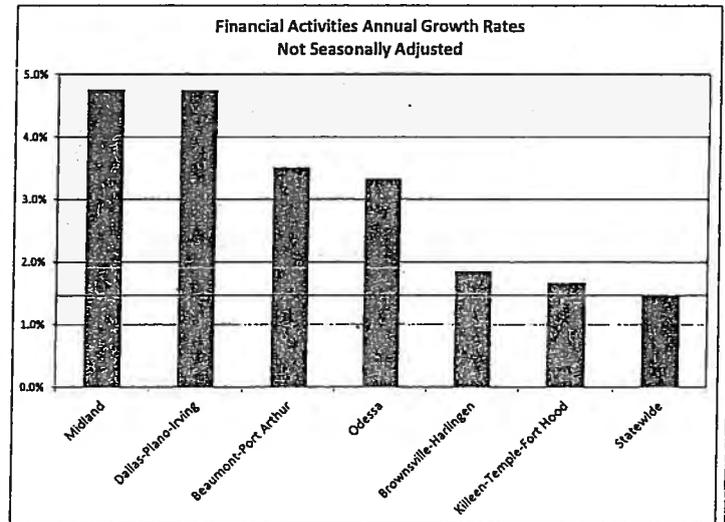


Metropolitan Statistical Area (MSA) Nonagricultural Wage & Salary Employment (Not Seasonally Adjusted)

Total Nonagricultural Wage and Salary Employment in the Metropolitan Statistical Areas increased by 13,700 jobs in December after posting a revised increase of 52,600 jobs in November. The over-the-month gain for December placed industry employment at 10,172,600 jobs. December's bump also marked the 10th monthly jobs addition for 2013, as the increase contributed to a three-month gain of 127,300 jobs. Since January 2013, employment in the MSAs expanded by 371,100 positions, an amount behind last year's pace of 472,500 jobs but in line with the 2011 total of 390,500 jobs. The Houston-Sugar Land-Baytown MSA led all areas, as it added 13,100 positions over the month. The Wichita Falls MSA led all areas percentage-wise with over-the-month growth of 0.9 percent. Total Nonagricultural Wage and Salary jobs continued to be added annually with a 2.2 percent increase for all areas, which marked 44 consecutive months of growth. The Midland and the Odessa MSAs led the 23 areas showing annual employment gains at 5.7 percent and 4.0 percent, respectively.

Retail Trade expanded for the third consecutive month as businesses netted 17,800 jobs in December, largely due to the holiday shopping season. The three-month-total job expansion of 63,000 positions closely mirrored the prior three years for the same time frame. Since the beginning of 2013, Retail Trade added 74,500 jobs. For December, 24 areas grew in Retail Trade employment, led in terms of percentage growth by the Abilene MSA with a 2.4 percent increase over the month. The industry posted a 1.4 percent increase statewide in December. Annually, Retail Trade employment in the MSAs rose by 33,800 positions in December. This was the highest annual gain for December since 2005 when 33,900 jobs were added. This growth was reflected in 24 areas, led percentage-wise by the Victoria MSA with a 7.1 percent annual increase. This was followed closely by the College Station-Bryan MSA at 7.0 percent and the Lubbock MSA with a 5.8 percent annual growth rate.

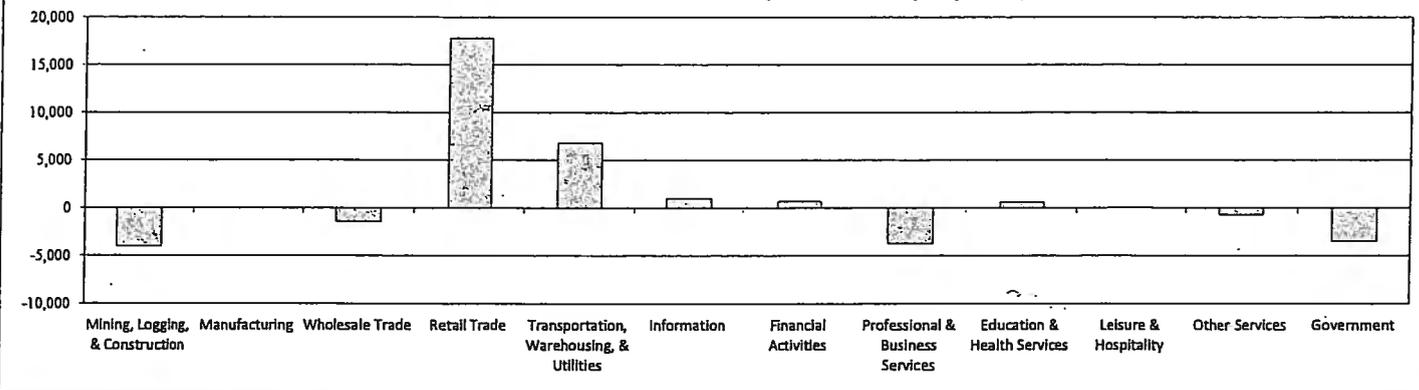
Employment in the Transportation, Warehousing, and Utilities edged up another 6,800 jobs in December after the industry posted a revised gain of 6,600 jobs in November. These changes marked eight consecutive months of employment expansion to end 2013. Six areas posted monthly job increases in Transportation, Warehousing, and Utilities with the Austin-Round Rock-San Marcos MSA leading all areas percentage-wise at 4.2 percent. Since December 2012, 10,800 jobs were added to industry totals in all areas, equaling a 2.6 percent annual growth rate. The current annualized rate marked 42 consecutive months of positive job growth. All 14 areas that added employment over the



year bested the industry's statewide annual growth rate of 1.0 percent. The Midland MSA led all areas with a 7.3 percent annual growth rate. The Corpus Christi and the Wichita Falls MSAs followed at 5.8 percent and 5.6 percent, respectively.

Employment in Financial Activities, which includes commercial banks as well as insurance agencies and brokers, partially reversed November's revised job loss of 2,800 jobs with the addition of 700 positions in December. The current over-the-month increase brought the year-to-date job gain to 9,900 positions and ended the year at 618,200 in employment. Eight areas added employment over the month, led in terms of percentage increase by the Wichita Falls MSA at 3.7 percent. This was followed by the Brownsville-Harlingen and the Corpus Christi MSAs with gains of 1.9 percent and 1.3 percent, respectively. Financial Activities continued to grow over the year as December marked 39 consecutive months of positive annualized growth. This annual growth was reflected in nine areas, led by the Dallas-Plano-Irving area with 9,100 jobs added. The Austin-Round Rock-San Marcos MSA followed with 500 jobs. In terms of percentage growth, the Midland MSA and the Dallas-Plano-Irving area added the most jobs, each with a 4.8 percent gain over the year.

Metropolitan Statistical Area Over-the-Month Employment Change
November 2013 to December 2013 (Not Seasonally Adjusted)



Texas Metropolitan Statistical Areas Nonagricultural Wage and Salary Employment (Not Seasonally Adjusted)

	HOUSTON-SUGAR LAND-BAYTOWN			DALLAS-PLANO-IRVING, MD**			FORT WORTH-ARLINGTON MD**		
	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12
TOTAL NONFARM	2,837,200	2,824,100	2,755,200	2,214,700	2,217,700	2,172,500	945,300	946,500	920,400
GOODS PRODUCING	545,600	544,500	535,200	277,000	279,100	278,600	161,000	162,300	154,800
Mining, Logging, & Construction	293,100	292,800	286,200	116,000	117,700	113,800	63,000	63,600	61,600
Manufacturing	252,500	251,700	249,000	161,000	161,400	164,800	98,000	98,700	93,200
Durable Goods	171,800	171,500	169,200	114,600	115,100	116,900	71,900	72,500	67,500
Fabricated Metal Product Manufacturing	59,800	59,100	58,300	-	-	-	-	-	-
Computer and Electronic Product Manufacturing	18,700	18,800	18,800	36,900	37,100	38,300	4,500	4,600	2,500
Nondurable Goods	80,700	80,200	79,900	46,400	46,300	47,900	26,100	26,200	25,700
SERVICE PROVIDING	2,291,600	2,279,600	2,220,000	1,937,700	1,938,600	1,893,900	784,300	784,200	765,600
Private Service Providing	1,909,200	1,897,700	1,845,800	1,665,800	1,666,900	1,626,200	658,600	658,200	639,600
Wholesale Trade	153,400	154,000	145,600	130,700	131,900	125,600	45,200	44,900	42,900
Merchant Wholesalers, Durable Goods	90,500	91,300	86,000	75,300	75,200	72,000	26,300	26,000	25,000
Merchant Wholesalers, Nondurable Goods	41,400	41,200	40,900	37,400	37,500	37,300	12,400	12,400	12,400
Retail Trade	302,100	297,000	290,800	234,900	231,200	226,100	105,600	104,400	105,300
Motor Vehicle and Parts Dealers	35,500	35,500	34,800	27,900	28,100	27,100	-	-	-
Bldg, Material and Garden Equipmt. and Supplies Dirs.	20,400	20,300	18,600	17,600	17,500	15,500	8,200	8,300	7,600
Food and Beverage Stores	59,300	59,000	58,000	36,400	36,300	35,200	15,600	15,500	15,400
Clothing and Clothing Accessories Stores	36,600	35,800	35,900	27,800	27,000	28,100	-	-	-
General Merchandise Stores	65,900	63,800	65,800	51,900	50,300	51,100	25,000	24,100	24,900
Transportation, Warehousing, and Utilities	136,300	134,700	131,900	81,000	78,500	80,000	68,800	67,300	66,300
Utilities	15,900	15,800	16,200	5,900	5,900	5,900	-	-	-
Information	33,300	33,100	31,900	65,500	65,000	64,100	13,600	13,500	13,400
Telecommunications	15,600	15,400	15,200	31,300	30,900	30,300	7,100	7,000	6,900
Financial Activities	139,200	140,200	140,000	200,500	200,300	191,400	55,400	55,000	55,600
Finance and Insurance	87,900	88,800	89,700	153,800	153,900	147,000	42,400	42,100	43,000
Credit Intermediation and Related Activities	42,500	42,800	42,600	75,600	76,000	75,700	26,200	26,300	26,200
Insurance Carriers and Related Activities	29,400	29,400	29,100	53,500	53,200	51,100	-	-	-
Real Estate and Rental and Leasing	51,300	51,400	50,300	46,700	45,400	44,400	-	-	-
Professional and Business Services	428,000	428,200	407,900	399,100	401,200	383,300	110,800	110,300	104,300
Professional, Scientific, and Technical Services	203,700	200,000	196,100	170,900	169,200	169,200	42,600	42,100	37,200
Admin. Support and Waste Mgmt. and Remediation	200,200	204,400	188,600	197,600	203,400	183,400	64,400	63,600	61,300
Education and Health Services	348,200	346,400	336,300	270,600	270,500	272,600	121,600	123,500	118,100
Health Care and Social Assistance	299,600	297,700	289,500	229,600	228,900	232,100	107,800	107,900	104,200
Ambulatory Health Care Services	145,500	144,000	137,900	118,500	118,900	122,400	-	-	-
Hospitals	78,600	78,700	76,000	51,500	51,200	51,200	27,800	27,700	27,600
Leisure and Hospitality	275,000	270,300	264,700	207,900	212,600	207,000	104,100	105,700	100,500
Arts, Entertainment, and Recreation	27,200	27,600	26,800	23,100	24,000	22,600	-	-	-
Accommodation and Food Services	247,800	242,700	237,900	184,800	188,600	184,400	89,200	90,700	85,700
Food Services and Drinking Places	225,000	219,800	215,900	162,600	166,100	162,800	80,600	82,000	76,800
Other Services	93,700	93,800	96,700	75,600	75,700	76,100	33,500	33,600	33,200
Government	382,400	381,900	374,200	271,900	271,700	267,700	125,700	126,000	126,000
Federal	27,600	27,400	27,500	29,400	29,300	29,900	14,300	14,300	15,700
State	72,200	72,800	71,700	36,100	36,000	36,000	13,000	13,000	12,700
Local	282,600	281,700	275,000	206,400	206,400	201,800	98,400	98,700	97,600
	SAN ANTONIO-NEW BRAUNFELS			AUSTIN-ROUND ROCK-SAN MARCOS			EL PASO		
	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12
TOTAL NONFARM	898,800	895,800	892,600	865,900	865,000	842,200	287,700	287,100	287,700
GOODS PRODUCING	92,000	91,500	92,300	96,700	97,200	94,800	30,500	30,700	30,800
Mining, Logging, & Construction	45,900	45,400	44,500	45,500	46,000	43,500	12,800	13,000	12,800
Manufacturing	46,100	46,100	47,800	51,200	51,200	51,300	17,700	17,700	18,000
SERVICE PROVIDING	806,800	804,300	800,300	769,200	767,800	747,400	257,200	256,400	256,900
Private Service Providing	641,900	639,600	638,500	603,400	599,400	580,000	189,800	188,900	188,100
Wholesale Trade	30,100	30,100	30,200	46,400	46,400	44,800	9,700	9,700	9,700
Retail Trade	103,900	102,600	102,800	97,500	96,000	95,300	39,200	38,400	38,000
Food and Beverage Stores	18,600	18,500	18,400	18,000	17,900	17,700	-	-	-
General Merchandise Stores	22,500	21,800	22,000	17,400	16,700	17,200	10,200	9,800	10,300
Transportation, Warehousing, and Utilities	23,400	22,800	22,600	15,000	14,400	14,300	13,300	13,300	13,500
Information	21,100	21,100	20,300	22,900	22,800	22,200	4,900	5,000	5,000
Telecommunications	5,500	5,400	5,300	7,200	7,000	6,900	-	-	-
Financial Activities	70,900	70,400	72,500	46,600	46,400	46,100	12,800	12,700	12,700
Finance and Insurance	56,700	56,300	57,900	33,100	33,100	32,400	-	-	-
Credit Intermediation and Related Activities	25,100	25,100	25,800	13,200	13,300	13,200	-	-	-
Professional and Business Services	110,300	111,400	111,400	138,200	138,400	127,400	29,100	29,300	29,100
Professional, Scientific, and Technical Services	42,100	41,900	42,600	75,700	75,300	67,800	-	-	-
Admin. Support and Waste Mgmt. and Remediation Svcs	57,600	58,600	56,500	54,800	55,900	53,200	20,600	20,900	20,200
Education and Health Services	137,800	137,300	138,000	101,800	101,500	99,700	39,100	39,000	39,500
Health Care and Social Assistance	121,500	120,800	122,000	87,000	85,700	85,000	-	-	-
Hospitals	23,100	23,100	23,000	22,800	22,700	22,300	-	-	-
Leisure and Hospitality	110,700	110,000	107,600	98,600	97,100	94,800	31,400	31,100	30,400
Accommodation and Food Services	99,700	99,200	96,800	87,600	86,500	85,000	-	-	-
Other Services	33,700	33,900	33,100	36,400	36,400	35,400	10,300	10,400	10,200
Government	164,900	164,700	161,800	165,800	168,400	167,400	67,400	67,500	68,800
Federal	33,300	33,000	34,800	10,700	10,700	11,000	12,700	12,700	13,100
State	20,900	20,900	20,400	73,400	74,600	73,900	9,500	9,700	10,200
Local	110,700	110,800	106,600	81,700	83,100	82,500	45,100	45,100	45,500

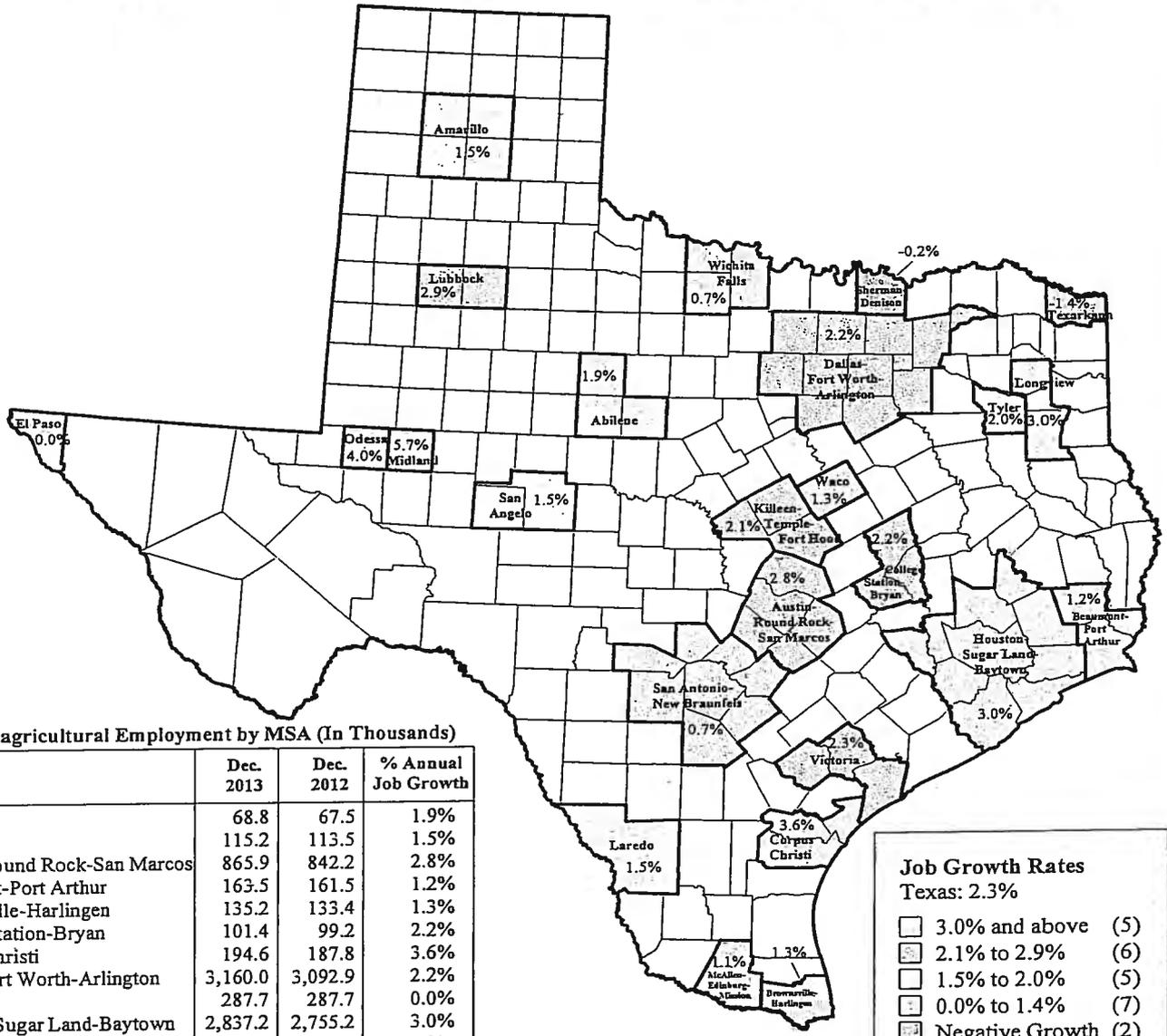
*Estimates for the current month are preliminary. All estimates are subject to revision. The number of nonagricultural jobs in Texas is without reference to place of residence of workers. Estimates produced by the Bureau of Labor Statistics, U.S. Department of Labor are disseminated in cooperation with the TWC. **Metropolitan Division (MD). The Dallas-Fort Worth-Arlington MSA is comprised of the Dallas-Plano-Irving MD and the Fort Worth-Arlington MD.

Texas Metropolitan Statistical Areas Nonagricultural Wage and Salary Employment (Not Seasonally Adjusted)

INDUSTRY	ABILENE			AMARILLO			BEAUMONT-PORT ARTHUR			BROWNSVILLE-HARLINGEN		
	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12
TOTAL NONFARM	68,800	68,900	67,500	115,200	115,800	113,500	163,500	163,600	161,500	135,200	135,400	133,400
Mining, Logging, & Constr.	5,800	5,800	5,300	6,000	6,200	6,000	19,500	20,000	19,800	3,600	3,800	3,600
Manufacturing	2,700	2,700	2,700	13,200	13,300	13,200	23,200	23,200	21,600	5,900	5,900	5,800
Wholesale Trade	2,700	2,700	2,600	5,400	5,400	5,400	5,200	5,200	5,200	3,800	3,800	3,700
Retail Trade	8,700	8,500	8,500	15,700	15,500	15,000	20,900	20,500	20,200	18,400	18,000	17,800
Trans., Ware., & Util.	1,800	1,800	1,800	5,000	5,000	4,900	6,600	6,400	6,300	4,700	4,800	4,900
Information	1,200	1,200	1,100	1,400	1,400	1,400	1,300	1,300	1,400	1,200	1,100	1,200
Financial Activities	3,800	3,800	3,800	6,000	6,000	6,100	5,900	5,900	5,700	5,500	5,400	5,400
Prof. & Business Services	5,800	5,900	5,400	8,200	8,200	8,300	13,900	13,800	13,600	10,100	10,100	10,100
Educ. & Health Services	13,700	13,800	13,600	16,600	16,600	16,400	22,100	22,200	22,300	33,800	34,100	33,400
Leisure & Hospitality	7,400	7,500	7,400	11,900	12,000	11,400	14,800	14,900	14,700	13,400	13,500	12,600
Other Services	2,600	2,600	2,600	4,800	4,900	4,700	5,600	5,600	5,700	3,700	3,600	3,700
Government	12,600	12,600	12,700	21,000	21,300	20,700	24,500	24,600	25,000	31,100	31,300	31,200
INDUSTRY	COLLEGE STATION-BRYAN			CORPUS CHRISTI			KILLEEN-TEMPLE-FORT HOOD			LAREDO		
	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12
TOTAL NONFARM	101,400	102,200	99,200	194,600	194,800	187,800	133,300	133,100	130,600	97,900	97,800	96,500
Mining, Logging, & Constr.	7,000	7,100	6,700	28,600	28,700	24,700	5,700	5,600	5,400	4,600	4,600	4,400
Manufacturing	5,700	5,700	5,600	9,700	9,700	9,900	7,000	7,000	7,100	700	700	700
Wholesale Trade	1,800	1,800	1,900	5,800	5,800	5,700	4,000	4,000	3,900	2,800	2,800	2,700
Retail Trade	12,200	12,000	11,400	21,000	20,900	20,700	16,700	16,500	15,900	13,700	13,500	13,500
Trans., Ware., & Util.	1,500	1,500	1,500	7,300	7,300	6,900	4,500	4,500	4,600	14,000	14,100	13,400
Information	1,300	1,300	1,300	1,900	1,900	2,000	2,200	2,200	2,300	600	600	600
Financial Activities	3,600	3,600	3,600	7,700	7,600	7,700	6,100	6,100	6,000	3,700	3,700	3,800
Prof. & Business Services	6,700	6,800	6,500	15,200	15,500	15,200	8,800	8,800	9,100	7,900	7,900	7,500
Educ. & Health Services	10,400	10,600	10,300	32,300	32,200	31,000	23,200	23,100	21,700	15,100	15,200	15,100
Leisure & Hospitality	12,800	12,800	12,500	23,500	23,600	22,700	13,800	14,000	13,200	10,000	10,000	10,100
Other Services	3,300	3,400	3,300	8,000	8,000	7,900	4,900	4,900	4,900	2,600	2,500	2,400
Government	35,100	35,600	34,600	33,600	33,600	33,400	36,400	36,400	36,500	22,200	22,200	22,300
INDUSTRY	LONGVIEW			LUBBOCK			MCALLEN-EDINBURG-MISSION			MIDLAND		
	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12
TOTAL NONFARM	105,300	105,000	102,200	135,300	135,200	131,500	237,300	236,400	234,800	88,600	88,500	83,800
Mining, Logging, & Constr.	19,000	19,100	16,700	5,600	5,900	5,500	9,200	9,300	9,100	26,200	26,000	23,100
Manufacturing	11,000	10,900	11,500	5,100	5,100	5,000	6,400	6,200	6,300	3,700	3,700	3,500
Wholesale Trade	5,000	4,900	4,900	6,200	6,200	6,200	6,800	6,800	6,900	4,800	4,800	4,500
Retail Trade	12,100	11,900	11,600	18,200	17,800	17,200	38,200	37,400	36,900	8,400	8,300	8,200
Trans., Ware., & Util.	3,900	3,900	3,900	4,500	4,500	4,400	8,200	8,200	8,000	4,400	4,400	4,100
Information	1,300	1,300	1,400	3,700	3,700	3,700	1,900	1,800	2,000	800	800	1,000
Financial Activities	4,100	4,100	4,100	6,800	6,800	6,900	8,900	8,900	8,800	4,400	4,400	4,200
Prof. & Business Services	9,500	9,500	9,000	11,900	12,000	11,200	15,500	15,400	15,000	9,200	9,200	8,900
Educ. & Health Services	15,700	15,600	15,400	22,300	22,200	21,800	61,000	60,800	60,500	7,000	7,100	7,200
Leisure & Hospitality	8,800	8,800	8,600	17,100	17,100	16,100	19,700	19,800	20,000	7,900	7,800	7,700
Other Services	3,600	3,600	3,600	5,200	5,200	5,400	6,000	6,100	5,800	3,000	3,000	2,900
Government	11,300	11,400	11,500	28,700	28,700	28,100	55,500	55,700	55,500	8,800	9,000	8,500
INDUSTRY	ODESSA			SAN ANGELO			SHERMAN-DENISON			TEXARKANA		
	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12
TOTAL NONFARM	77,700	77,400	74,700	48,000	48,200	47,300	43,500	43,800	43,600	56,800	56,800	57,600
Mining, Logging, & Constr.	20,400	20,600	18,700	3,600	3,700	3,500	2,700	2,700	2,500	2,400	2,400	2,300
Manufacturing	5,700	5,600	5,700	4,000	4,000	3,900	5,000	5,000	5,300	4,000	4,000	4,100
Wholesale Trade	6,000	6,000	6,000	1,800	1,800	1,700	1,000	1,000	1,100	2,500	2,500	2,500
Retail Trade	7,500	7,400	7,300	6,000	6,000	5,900	5,700	5,600	5,700	7,400	7,400	7,400
Trans., Ware., & Util.	2,900	2,900	2,800	1,100	1,100	1,100	1,300	1,300	1,300	3,000	3,000	3,200
Information	600	600	600	900	900	1,000	400	400	500	500	500	500
Financial Activities	3,100	3,100	3,000	2,100	2,100	2,100	2,900	2,900	2,900	2,600	2,600	2,600
Prof. & Business Services	4,500	4,500	4,400	3,600	3,600	3,600	2,800	2,700	2,600	4,500	4,600	4,100
Educ. & Health Services	5,700	5,700	5,800	8,100	8,200	7,900	8,900	9,100	9,300	9,300	9,300	9,300
Leisure & Hospitality	8,100	7,900	7,400	5,300	5,300	5,400	5,000	5,200	4,700	5,900	5,900	5,800
Other Services	3,500	3,500	3,400	2,200	2,200	2,000	1,500	1,500	1,500	2,200	2,200	2,200
Government	9,700	9,600	9,600	9,300	9,300	9,200	6,300	6,400	6,200	12,500	12,400	13,600
INDUSTRY	TYLER			VICTORIA			WACO			WICHITA FALLS		
	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12	Dec '13*	Nov '13	Dec '12
TOTAL NONFARM	97,200	96,900	95,300	54,200	54,400	53,000	109,900	109,700	108,500	59,300	58,800	58,900
Mining, Logging, & Constr.	5,400	5,500	5,400	7,300	7,500	7,200	6,700	6,600	6,000	3,500	3,500	3,500
Manufacturing	5,400	5,400	5,400	6,100	6,100	6,000	14,300	14,300	14,700	5,000	5,000	5,300
Wholesale Trade	3,400	3,400	3,300	2,100	2,200	2,100	4,100	4,000	4,000	1,800	1,800	1,800
Retail Trade	12,700	12,500	12,600	7,500	7,400	7,000	11,800	11,600	11,400	8,200	8,100	7,900
Trans., Ware., & Util.	3,700	3,700	3,800	1,600	1,600	1,600	2,900	2,900	2,900	1,900	1,900	1,800
Information	2,400	2,400	2,400	400	400	400	1,200	1,200	1,300	1,100	1,100	1,100
Financial Activities	4,300	4,300	4,300	2,300	2,300	2,300	6,200	6,200	6,200	2,800	2,700	2,800
Prof. & Business Services	8,400	8,400	8,400	3,700	3,700	3,600	9,200	9,200	9,200	4,000	4,000	4,100
Educ. & Health Services	22,900	22,700	22,100	7,400	7,400	7,300	20,800	20,900	20,500	9,800	9,600	9,600
Leisure & Hospitality	10,700	10,800	10,100	5,000	4,900	4,700	11,500	11,600	10,700	6,200	6,200	5,900
Other Services	4,200	4,200	4,200	2,000	2,100	1,900	3,800	3,800	3,800	2,700	2,600	2,600
Government	13,700	13,600	13,300	8,800	8,800	8,900	17,400	17,400	17,800	12,300	12,300	12,500

Estimates for the current month are preliminary. All estimates are subject to revision. The number of nonagricultural jobs in each MSA is without reference to place of residence of workers. Estimates produced by the Bureau of Labor Statistics, U.S. Department of Labor are disseminated in cooperation with the TWC.

Annual Job Growth Rates by MSA December 2013 (Not Seasonally Adjusted)



Total Nonagricultural Employment by MSA (In Thousands)

MSA	Dec. 2013	Dec. 2012	% Annual Job Growth
Abilene	68.8	67.5	1.9%
Amarillo	115.2	113.5	1.5%
Austin-Round Rock-San Marcos	865.9	842.2	2.8%
Beaumont-Port Arthur	163.5	161.5	1.2%
Brownsville-Harlingen	135.2	133.4	1.3%
College Station-Bryan	101.4	99.2	2.2%
Corpus Christi	194.6	187.8	3.6%
Dallas-Fort Worth-Arlington	3,160.0	3,092.9	2.2%
El Paso	287.7	287.7	0.0%
Houston-Sugar Land-Baytown	2,837.2	2,755.2	3.0%
Killeen-Temple-Fort Hood	133.3	130.6	2.1%
Laredo	97.9	96.5	1.5%
Longview	105.3	102.2	3.0%
Lubbock	135.3	131.5	2.9%
McAllen-Edinburg-Mission	237.3	234.8	1.1%
Midland	88.6	83.8	5.7%
Odessa	77.7	74.7	4.0%
San Angelo	48.0	47.3	1.5%
San Antonio-New Braunfels	898.8	892.6	0.7%
Sherman-Denison	43.5	43.6	-0.2%
Texarkana	56.8	57.6	-1.4%
Tyler	97.2	95.3	2.0%
Victoria	54.2	53.0	2.3%
Waco	109.9	108.5	1.3%
Wichita Falls	59.3	58.9	0.7%

Job Growth Rates
Texas: 2.3%

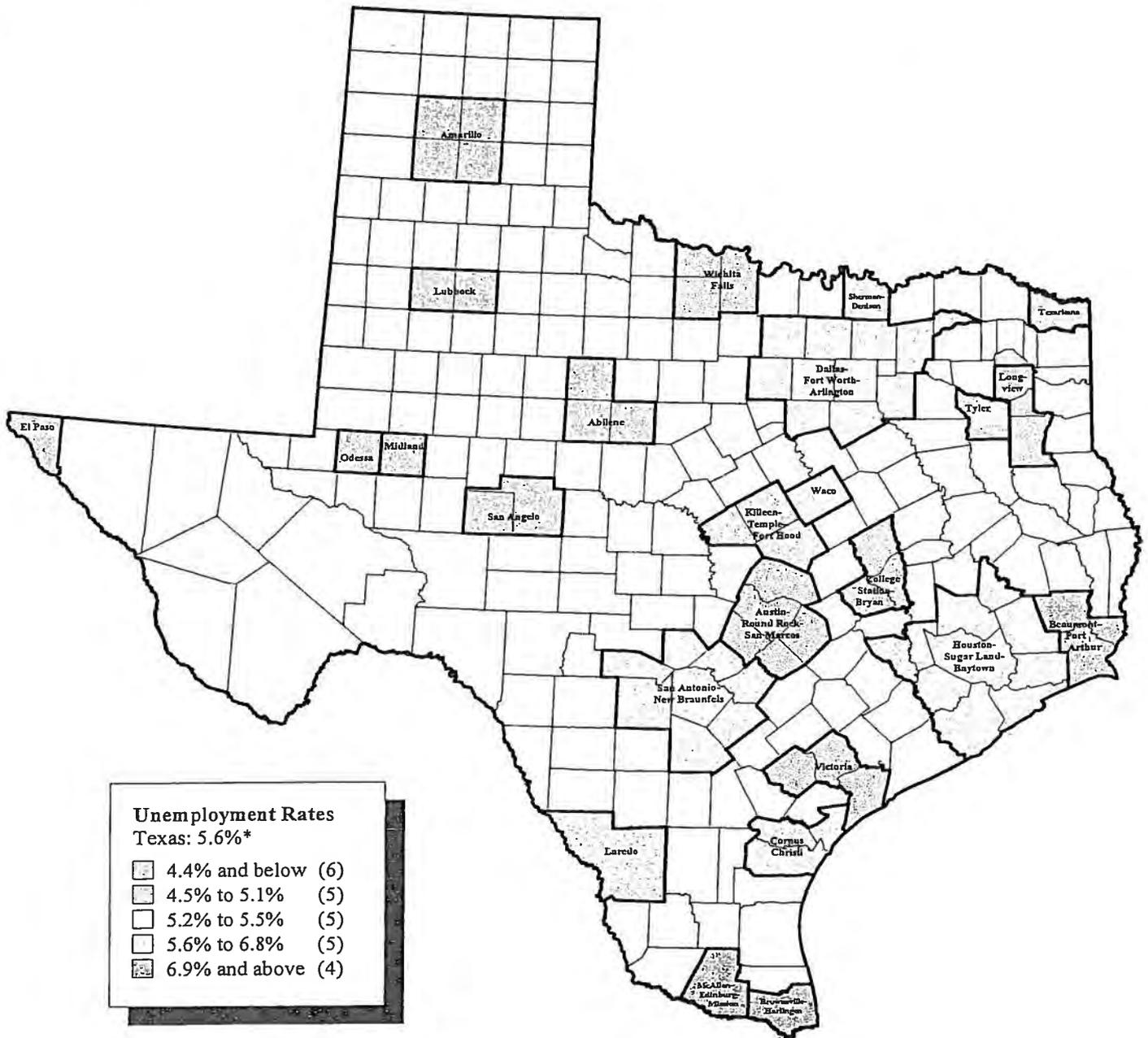
- 3.0% and above (5)
- 2.1% to 2.9% (6)
- 1.5% to 2.0% (5)
- 0.0% to 1.4% (7)
- Negative Growth (2)

CES - A Bureau of Labor Statistics program that relies on employer surveys to estimate monthly, nonagricultural payroll employment.

Source: Current Employment Statistics. Estimates produced by the Bureau of Labor Statistics, U.S. Department of Labor are disseminated in cooperation with the TWC. Prepared by the Labor Market and Career Information Department, TWC. (1/24/2013)



Unemployment Rates by MSA December 2013



Unemployment Rates
Texas: 5.6%*

- 4.4% and below (6)
- 4.5% to 5.1% (5)
- 5.2% to 5.5% (5)
- 5.6% to 6.8% (5)
- 6.9% and above (4)

*Not Seasonally Adjusted

Source: Local Area Unemployment Statistics (LAUS) Program

Prepared by the Labor Market and Career Information Department, TWC (01/24/2014)



Highlights of the Texas Labor Force (Not Seasonally Adjusted)

- The Texas unemployment rate decreased two-tenths of a percentage point to 5.6 percent. This was the third consecutive monthly rate decline for Texas. Over the past three months, the unemployment rate experienced an average drop of 0.2 percentage points. The December rate was the lowest seen since November 2008. The unemployment rate has fallen 1.3 percentage points since January 2013. For the United States, the unemployment rate decreased one-tenth of a percentage point over the month to 6.5 percent. The Texas unemployment rate of 5.6 percent was at or below the national rate for the 85th consecutive month.
- The Civilian Labor Force increased by 9,600 individuals over the month to a total of 12,864,400 Texans. The last three months have shown an average increase of 10,200 Texans in the labor force. Over the year, the Texas labor force has shown a growth rate of 1.8 percent, or 229,900 persons.
- The number of employed Texans grew by 31,500 people over the month to a total of 12,141,700 persons. This was the largest number of jobholders since the beginning of the series. The number of working Texans has grown by 359,200 individuals since the beginning of the year. The number of jobseekers dropped by 21,900 persons over the month to a level of 722,700 people. This was the lowest number of unemployed Texans since December 2008. The number of Texans seeking work has declined by 41,500 individuals over the year.
- The unemployment rate fell in 22 Metropolitan Statistical Areas (MSAs), with the San Antonio-New Braunfels MSA, the Tyler MSA, and the Waco MSA sharing the largest over-the-month decline of 0.3 percentage points. Two MSAs maintained the same unemployment rate, while one MSA increased. The McAllen-Edinburg-Mission MSA had the highest unemployment rate at 10.4 percent. The Midland MSA had the lowest unemployment rate at 2.8 percent.
- The number of individuals continuing to seek unemployment insurance benefits increased in December by 1,700 persons to reach a total of 123,400 Texans.

MSAs Ranked by Unemployment Rate December 2013 (Not Seasonally Adjusted)

1	Midland	2.8
2	Odessa	3.4
3	Amarillo	4.0
4	Lubbock	4.3
5 (tie)	Abilene	4.4
	San Angelo	4.4
7	Austin-Round Rock-San Marcos	4.5
8 (tie)	College Station-Bryan	4.6
	Victoria	4.6
10	Longview	5.0
11	Wichita Falls	5.1
12	Waco	5.2
13	San Antonio-New Braunfels	5.3
14 (tie)	Corpus Christi	5.4
	Dallas-Fort Worth-Arlington	5.4
16	Houston-Sugar Land-Baytown	5.5
	Texas	5.6
17	Sherman-Denison	5.7
18	Tyler	5.8
19	Laredo	5.9
20	Killeen-Temple-Fort Hood	6.4
	United States	6.5
21	Texarkana	6.8
22	El Paso	8.0
23	Beaumont-Port Arthur	9.0
24	Brownsville-Harlingen	9.5
25	McAllen-Edinburg-Mission	10.4

Civilian Labor Force Estimates for Texas Metropolitan Statistical Areas Not Seasonally Adjusted (In Thousands)

	December 2013				November 2013				December 2012			
	C.L.F.	Emp.	Unemp.	Rate	C.L.F.	Emp.	Unemp.	Rate	C.L.F.	Emp.	Unemp.	Rate
United States	154,408.0	144,423.0	9,984.0	6.5	155,046.0	144,775.0	10,271.0	6.6	154,904.0	143,060.0	11,844.0	7.6
Texas	12,864.4	12,141.7	722.7	5.6	12,854.8	12,110.2	744.6	5.8	12,634.5	11,870.3	764.2	6.0
Abilene	85.7	82.0	3.7	4.4	85.8	81.9	3.9	4.5	84.3	80.4	3.9	4.7
Amarillo	135.4	130.0	5.4	4.0	135.7	130.1	5.6	4.1	133.5	127.8	5.7	4.3
Austin-Round Rock-San Marcos	996.2	950.9	45.3	4.5	995.9	948.6	47.3	4.7	972.3	923.2	49.1	5.0
Beaumont-Port Arthur	189.3	172.3	17.0	9.0	189.7	172.4	17.3	9.1	188.6	169.9	18.7	9.9
Brownsville-Harlingen	164.8	149.2	15.6	9.5	164.6	148.9	15.7	9.5	162.7	146.6	16.1	9.9
College Station-Bryan	117.6	112.2	5.4	4.6	118.4	112.8	5.6	4.7	115.1	109.4	5.7	5.0
Corpus Christi	223.8	211.8	12.0	5.4	224.3	212.0	12.3	5.5	216.5	204.2	12.3	5.7
Dallas-Fort Worth-Arlington	3,433.9	3,247.9	186.0	5.4	3,442.9	3,250.2	192.7	5.6	3,369.1	3,172.4	196.7	5.8
Dallas-Plano-Irving MD	2,285.5	2,160.3	125.2	5.5	2,289.8	2,160.2	129.6	5.7	2,245.9	2,113.3	132.6	5.9
Fort Worth-Arlington MD	1,148.4	1,087.5	60.9	5.3	1,153.1	1,090.0	63.1	5.5	1,123.2	1,059.1	64.1	5.7
El Paso	322.4	296.8	25.6	8.0	323.0	296.5	26.5	8.2	323.8	296.2	27.6	8.5
Houston-Sugar Land-Baytown	3,131.6	2,960.5	171.1	5.5	3,127.7	2,951.0	176.7	5.6	3,055.6	2,873.0	182.6	6.0
Killeen-Temple-Fort Hood	172.8	161.7	11.1	6.4	172.4	161.0	11.4	6.6	169.4	158.1	11.3	6.7
Laredo	102.5	96.5	6.0	5.9	102.9	96.7	6.2	6.0	101.7	95.4	6.3	6.2
Longview	118.5	112.6	5.9	5.0	118.5	112.4	6.1	5.1	115.3	109.1	6.2	5.4
Lubbock	150.1	143.7	6.4	4.3	149.8	143.1	6.7	4.5	146.4	139.5	6.9	4.7
McAllen-Edinburg-Mission	320.8	287.4	33.4	10.4	318.7	285.9	32.8	10.3	317.4	284.2	33.2	10.5
Midland	97.3	94.6	2.7	2.8	97.1	94.3	2.8	2.9	92.3	89.6	2.7	2.9
Odessa	89.1	86.1	3.0	3.4	89.1	86.0	3.1	3.5	85.6	82.6	3.0	3.5
San Angelo	57.4	54.9	2.5	4.4	57.2	54.6	2.6	4.6	56.4	53.8	2.6	4.6
San Antonio-New Braunfels	1,028.9	973.9	55.0	5.3	1,028.7	971.5	57.2	5.6	1,024.7	966.1	58.6	5.7
Sherman-Denison	57.6	54.3	3.3	5.7	57.9	54.5	3.4	5.9	57.7	53.8	3.9	6.7
Texarkana	63.7	59.3	4.4	6.8	63.8	59.5	4.3	6.8	64.4	60.4	4.0	6.2
Tyler	103.7	97.7	6.0	5.8	103.9	97.6	6.3	6.1	102.4	95.9	6.5	6.3
Victoria	63.0	60.1	2.9	4.6	63.0	60.0	3.0	4.7	61.5	58.4	3.1	5.1
Waco	117.3	111.2	6.1	5.2	117.4	111.0	6.4	5.5	116.1	109.5	6.6	5.7
Wichita Falls	72.0	68.3	3.7	5.1	71.4	67.6	3.8	5.3	71.7	67.7	4.0	5.6

All estimates are subject to revision. Estimates reflect actual (not seasonally adjusted) data. Civilian Labor Force (C.L.F.) includes wage and salary workers, self-employed, unpaid family, domestics in private households, agricultural workers, workers involved in labor disputes and the unemployed, all by place of residence. Employment and Unemployment data are first rounded then added together to derive the rounded CLF total. Because of this rounding technique, this rounded total of the CLF may not agree with a rounding of the CLF total itself. Percent Unemployed is based upon unrounded Labor Force, Employment and Unemployment numbers. Estimates of the TWC are in cooperation with the Bureau of Labor Statistics, U.S. Department of Labor. Beginning with January 2005 estimates, definitions of the MSAs were updated to reflect the 2000 Census-based configurations. Please see www.tracer2.com for details on these changes. The Dallas-Fort Worth-Arlington MSA is comprised of the Dallas-Plano-Irving Metropolitan Division (MD) and the Fort Worth-Arlington MD.



Unemployment Rates for Texas Counties

County	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change	County	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change
Anderson	6.2	6.5	6.9	-0.3	-0.7	Donley	3.5	3.6	5.3	-0.1	-1.8
Andrews	3.2	3.3	3.3	-0.1	-0.1	Duval	5.4	5.4	6.0	0.0	-0.6
Angelina	5.5	5.8	6.2	-0.3	-0.7	Eastland	5.1	5.4	5.4	-0.3	-0.3
Aransas	5.8	5.7	5.7	0.1	0.1	Ector	3.4	3.5	3.5	-0.1	-0.1
Archer	4.1	4.5	4.5	-0.4	-0.4	Edwards	5.7	5.8	7.3	-0.1	-1.6
Armstrong	3.3	3.5	3.8	-0.2	-0.5	Ellis	5.4	5.5	6.3	-0.1	-0.9
Atascosa	5.5	5.7	6.0	-0.2	-0.5	El Paso	8.0	8.2	8.5	-0.2	-0.5
Austin	4.8	5.2	5.5	-0.4	-0.7	Erath	4.7	5.0	5.1	-0.3	-0.4
Bailey	5.7	6.2	6.5	-0.5	-0.8	Falls	7.2	7.6	7.9	-0.4	-0.7
Bandera	4.9	5.2	5.2	-0.3	-0.3	Fannin	7.5	7.8	8.6	-0.3	-1.1
Bastrop	4.9	5.1	5.6	-0.2	-0.7	Fayette	3.7	4.0	4.3	-0.3	-0.6
Baylor	4.1	4.2	3.8	-0.1	0.3	Fisher	4.6	4.7	4.6	-0.1	0.0
Bee	5.8	6.1	6.6	-0.3	-0.8	Floyd	8.9	9.5	6.5	-0.6	2.4
Bell	6.3	6.5	6.5	-0.2	-0.2	Foard	4.1	4.6	5.2	-0.5	-1.1
Bexar	5.5	5.7	5.8	-0.2	-0.3	Fort Bend	5.0	5.2	5.4	-0.2	-0.4
Blanco	4.4	4.4	4.9	0.0	-0.5	Franklin	5.1	5.2	6.3	-0.1	-1.2
Borden	3.0	3.0	2.6	0.0	0.4	Freestone	4.7	4.9	5.3	-0.2	-0.6
Bosque	5.9	6.2	6.5	-0.3	-0.6	Frio	4.9	5.1	5.0	-0.2	-0.1
Bowie	6.4	6.7	5.7	-0.3	0.7	Gaines	3.9	4.1	4.0	-0.2	-0.1
Brazoria	6.2	6.2	6.1	0.0	0.1	Galveston	5.9	6.1	6.9	-0.2	-1.0
Brazos	4.4	4.6	4.7	-0.2	-0.3	Garza	5.1	5.3	5.2	-0.2	-0.1
Brewster	4.7	4.6	4.0	0.1	0.7	Gillespie	3.4	3.6	3.7	-0.2	-0.3
Briscoe	6.1	6.8	7.1	-0.7	-1.0	Glasscock	3.4	3.6	3.6	-0.2	-0.2
Brooks	6.2	6.4	6.6	-0.2	-0.4	Goliad	3.9	4.2	5.2	-0.3	-1.3
Brown	5.0	5.3	5.5	-0.3	-0.5	Gonzales	4.1	4.4	4.1	-0.3	0.0
Burleson	5.2	5.3	5.9	-0.1	-0.7	Gray	3.9	4.0	4.2	-0.1	-0.3
Burnet	4.4	4.6	4.9	-0.2	-0.5	Grayson	5.7	5.9	6.7	-0.2	-1.0
Caldwell	5.4	5.9	6.2	-0.5	-0.8	Gregg	4.9	5.0	5.3	-0.1	-0.4
Calhoun	6.1	5.9	5.4	0.2	0.7	Grimes	5.4	5.5	5.6	-0.1	-0.2
Callahan	4.1	4.3	4.5	-0.2	-0.4	Guadalupe	4.8	5.0	5.4	-0.2	-0.6
Cameron	9.5	9.5	9.9	0.0	-0.4	Hale	11.0	11.4	5.8	-0.4	5.2
Camp	6.5	6.7	7.1	-0.2	-0.6	Hall	6.7	7.2	7.7	-0.5	-1.0
Carson	4.2	4.1	4.1	0.1	0.1	Hamilton	4.9	5.2	5.1	-0.3	-0.2
Cass	8.5	8.7	8.4	-0.2	0.1	Hansford	3.3	3.6	3.8	-0.3	-0.5
Castro	4.9	5.2	4.5	-0.3	0.4	Hardeman	4.7	5.0	4.8	-0.3	-0.1
Chambers	6.2	6.6	6.8	-0.4	-0.6	Hardin	7.1	7.4	8.1	-0.3	-1.0
Cherokee	6.9	7.1	7.2	-0.2	-0.3	Harris	5.5	5.7	6.0	-0.2	-0.5
Childress	4.7	4.8	4.6	-0.1	0.1	Harrison	5.6	5.9	6.4	-0.3	-0.8
Clay	4.6	5.0	4.6	-0.4	0.0	Hartley	3.5	3.8	4.0	-0.3	-0.5
Cochran	5.7	6.6	6.9	-0.9	-1.2	Haskell	4.3	4.6	4.9	-0.3	-0.6
Coke	5.7	5.9	5.9	-0.2	-0.2	Hays	4.4	4.7	4.9	-0.3	-0.5
Coleman	5.1	5.4	5.1	-0.3	0.0	Hemphill	2.1	2.3	2.2	-0.2	-0.1
Collin	4.9	5.1	5.3	-0.2	-0.4	Henderson	6.1	6.3	6.7	-0.2	-0.6
Collingsworth	4.4	4.7	4.4	-0.3	0.0	Hidalgo	10.4	10.3	10.5	0.1	-0.1
Colorado	4.5	4.7	5.0	-0.2	-0.5	Hill	5.7	5.8	6.0	-0.1	-0.3
Comal	4.8	5.0	5.4	-0.2	-0.6	Hockley	3.8	4.0	4.1	-0.2	-0.3
Comanche	4.7	5.0	5.3	-0.3	-0.6	Hood	4.5	4.7	5.1	-0.2	-0.6
Concho	6.0	6.4	6.1	-0.4	-0.1	Hopkins	4.8	4.9	5.3	-0.1	-0.5
Cooke	3.8	4.0	3.9	-0.2	-0.1	Houston	7.4	7.7	8.4	-0.3	-1.0
Coryell	7.1	7.4	7.9	-0.3	-0.8	Howard	5.2	5.3	5.3	-0.1	-0.1
Cottle	4.4	5.2	5.4	-0.8	-1.0	Hudspeth	4.9	5.1	5.3	-0.2	-0.4
Crane	4.0	4.2	4.2	-0.2	-0.2	Hunt	5.5	5.8	6.1	-0.3	-0.6
Crockett	3.6	3.8	3.6	-0.2	0.0	Hutchinson	4.8	4.8	5.1	0.0	-0.3
Crosby	4.9	4.9	5.0	0.0	-0.1	Irion	3.8	3.9	3.3	-0.1	0.5
Culberson	2.6	2.6	3.0	0.0	-0.4	Jack	3.9	4.0	4.2	-0.1	-0.3
Dallam	3.5	3.7	3.5	-0.2	0.0	Jackson	4.5	4.6	4.6	-0.1	-0.1
Dallas	5.9	6.1	6.3	-0.2	-0.4	Jasper	9.0	9.1	9.6	-0.1	-0.6
Dawson	6.0	6.5	6.1	-0.5	-0.1	Jeff Davis	4.9	5.1	5.2	-0.2	-0.3
Deaf Smith	4.1	4.4	4.4	-0.3	-0.3	Jefferson	9.3	9.6	10.3	-0.3	-1.0
Delta	5.9	5.6	7.4	0.3	-1.5	Jim Hogg	4.9	5.1	4.6	-0.2	0.3
Denton	4.8	5.0	5.2	-0.2	-0.4	Jim Wells	4.5	4.7	4.4	-0.2	0.1
DeWitt	4.1	4.4	4.3	-0.3	-0.2	Johnson	5.2	5.3	5.7	-0.1	-0.5
Dickens	7.1	7.8	8.6	-0.7	-1.5	Jones	5.5	5.6	5.5	-0.1	0.0
Dimmit	4.2	4.3	4.8	-0.1	-0.6	Karnes	4.9	5.2	5.9	-0.3	-1.0

Estimates of the TWC are in cooperation with the Bureau of Labor Statistics, U.S. Department of Labor. Estimates reflect actual (not seasonally adjusted) data. All estimates are subject to revision.

Unemployment Rates for Texas Counties (continued)

County	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change	County	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change
Kaufman	5.6	5.6	6.2	0.0	-0.6	Real	6.0	6.2	7.1	-0.2	-1.1
Kendall	4.5	4.8	4.9	-0.3	-0.4	Red River	8.9	9.2	9.7	-0.3	-0.8
Kenedy	3.3	3.6	3.7	-0.3	-0.4	Reeves	7.3	7.6	8.7	-0.3	-1.4
Kent	4.8	4.9	4.3	-0.1	0.5	Refugio	3.5	3.6	4.2	-0.1	-0.7
Kerr	4.7	4.9	5.0	-0.2	-0.3	Roberts	2.1	2.6	3.5	-0.5	-1.4
Kimble	5.0	5.3	4.9	-0.3	0.1	Robertson	5.9	6.3	7.0	-0.4	-1.1
King	7.2	7.6	6.5	-0.4	0.7	Rockwall	4.8	5.0	5.5	-0.2	-0.7
Kinney	7.8	7.6	6.6	0.2	1.2	Runnels	4.8	5.1	5.1	-0.3	-0.3
Kleberg	4.9	5.1	5.2	-0.2	-0.3	Rusk	5.2	5.3	5.5	-0.1	-0.3
Knox	5.2	5.7	5.5	-0.5	-0.3	Sabine	13.4	13.5	15.5	-0.1	-2.1
Lamar	7.1	7.3	8.2	-0.2	-1.1	San Augustine	9.7	9.9	10.2	-0.2	-0.5
Lamb	6.0	6.2	6.1	-0.2	-0.1	San Jacinto	6.2	6.2	7.6	0.0	-1.4
Lampasas	6.2	6.5	6.6	-0.3	-0.4	San Patricio	6.9	6.9	7.1	0.0	-0.2
La Salle	3.3	3.4	3.7	-0.1	-0.4	San Saba	5.9	6.5	6.8	-0.6	-0.9
Lavaca	3.7	3.9	4.0	-0.2	-0.3	Schleicher	3.7	3.6	3.6	0.1	0.1
Lee	4.1	4.2	4.3	-0.1	-0.2	Scurry	3.2	3.4	3.6	-0.2	-0.4
Leon	5.4	5.6	6.3	-0.2	-0.9	Shackelford	2.4	2.3	2.3	0.1	0.1
Liberty	7.4	7.4	7.9	0.0	-0.5	Shelby	6.2	6.3	6.3	-0.1	-0.1
Limestone	5.7	6.0	5.4	-0.3	0.3	Sherman	4.3	4.6	4.5	-0.3	-0.2
Lipscomb	3.2	3.5	3.2	-0.3	0.0	Smith	5.8	6.1	6.3	-0.3	-0.5
Live Oak	3.6	3.7	3.7	-0.1	-0.1	Somervell	4.2	4.2	5.6	0.0	-1.4
Llano	5.5	5.8	6.1	-0.3	-0.6	Starr	15.7	15.0	15.1	0.7	0.6
Loving	7.8	8.5	8.7	-0.7	-0.9	Stephens	4.4	4.4	4.9	0.0	-0.5
Lubbock	4.3	4.5	4.7	-0.2	-0.4	Sterling	2.6	2.6	2.9	0.0	-0.3
Lynn	4.9	5.1	5.9	-0.2	-1.0	Stonewall	3.5	3.8	3.4	-0.3	0.1
McCulloch	4.7	4.9	4.9	-0.2	-0.2	Sutton	2.6	2.7	3.1	-0.1	-0.5
McLennan	5.2	5.5	5.7	-0.3	-0.5	Swisher	7.3	8.0	5.3	-0.7	2.0
McMullen	2.4	2.5	2.1	-0.1	0.3	Tarrant	5.3	5.5	5.7	-0.2	-0.4
Madison	5.7	6.2	6.3	-0.5	-0.6	Taylor	4.3	4.4	4.6	-0.1	-0.3
Marion	6.2	6.5	7.5	-0.3	-1.3	Terrell	5.4	6.5	6.8	-1.1	-1.4
Martin	3.4	3.6	3.8	-0.2	-0.4	Terry	5.0	5.3	6.1	-0.3	-1.1
Mason	3.7	3.9	3.9	-0.2	-0.2	Throckmorton	4.0	4.2	4.2	-0.2	-0.2
Matagorda	9.1	8.9	9.4	0.2	-0.3	Titus	6.4	6.7	6.7	-0.3	-0.3
Maverick	12.1	11.8	11.7	0.3	0.4	Tom Green	4.4	4.6	4.6	-0.2	-0.2
Medina	5.4	5.5	6.0	-0.1	-0.6	Travis	4.5	4.6	5.0	-0.1	-0.5
Menard	5.5	5.8	5.7	-0.3	-0.2	Trinity	6.1	6.4	7.3	-0.3	-1.2
Midland	2.8	2.9	2.9	-0.1	-0.1	Tyler	8.9	9.0	9.8	-0.1	-0.9
Milam	6.3	6.6	7.7	-0.3	-1.4	Upshur	4.9	5.2	5.5	-0.3	-0.6
Mills	4.6	4.9	4.8	-0.3	-0.2	Upton	3.1	3.3	3.0	-0.2	0.1
Mitchell	5.1	5.5	5.5	-0.4	-0.4	Uvalde	6.2	6.5	7.2	-0.3	-1.0
Montague	3.9	4.1	4.3	-0.2	-0.4	Val Verde	6.2	6.4	7.1	-0.2	-0.9
Montgomery	4.7	4.9	5.1	-0.2	-0.4	Van Zandt	5.6	5.6	5.8	0.0	-0.2
Moore	3.7	3.9	3.8	-0.2	-0.1	Victoria	4.3	4.5	5.1	-0.2	-0.8
Morris	8.0	8.5	8.3	-0.5	-0.3	Walker	5.7	5.9	5.9	-0.2	-0.2
Motley	4.3	4.7	4.9	-0.4	-0.6	Waller	5.1	5.3	6.0	-0.2	-0.9
Nacogdoches	5.6	5.9	5.7	-0.3	-0.1	Ward	3.8	3.8	3.9	0.0	-0.1
Navarro	5.9	6.1	6.8	-0.2	-0.9	Washington	4.3	4.5	4.4	-0.2	-0.1
Newton	10.8	10.7	11.9	0.1	-1.1	Webb	5.9	6.0	6.2	-0.1	-0.3
Nolan	4.7	4.9	5.0	-0.2	-0.3	Wharton	5.3	5.5	5.9	-0.2	-0.6
Nueces	5.1	5.2	5.4	-0.1	-0.3	Wheeler	3.1	3.3	3.5	-0.2	-0.4
Ochiltree	2.9	3.1	3.0	-0.2	-0.1	Wichita	5.3	5.4	5.7	-0.1	-0.4
Oldham	4.2	4.6	4.2	-0.4	0.0	Wilbarger	3.8	3.9	3.9	-0.1	-0.1
Orange	9.3	9.1	10.2	0.2	-0.9	Willacy	12.4	12.6	13.3	-0.2	-0.9
Palo Pinto	5.6	5.7	5.8	-0.1	-0.2	Williamson	4.7	4.9	5.2	-0.2	-0.5
Panola	4.7	4.9	5.4	-0.2	-0.7	Wilson	4.9	5.2	5.4	-0.3	-0.5
Parker	5.1	5.2	5.3	-0.1	-0.2	Winkler	4.2	3.9	4.2	0.3	0.0
Parmer	4.2	4.6	4.5	-0.4	-0.3	Wise	5.0	5.2	5.6	-0.2	-0.6
Pecos	4.3	4.5	4.0	-0.2	0.3	Wood	6.0	6.2	6.6	-0.2	-0.6
Polk	7.2	7.3	7.7	-0.1	-0.5	Yoakum	3.0	3.1	2.9	-0.1	0.1
Potter	4.5	4.7	5.0	-0.2	-0.5	Young	4.2	4.3	4.4	-0.1	-0.2
Presidio	11.3	11.4	11.8	-0.1	-0.5	Zapata	5.9	5.9	5.8	0.0	0.1
Rains	5.7	6.0	6.8	-0.3	-1.1	Zavala	13.6	13.9	13.0	-0.3	0.6
Randall	3.6	3.8	3.7	-0.2	-0.1						
Reagan	2.6	2.6	2.3	0.0	0.3						

Estimates of the TWC are in cooperation with the Bureau of Labor Statistics, U.S. Department of Labor. Estimates reflect actual (not seasonally adjusted) data. All estimates are subject to revision.



Unemployment Rates for Texas Cities

City	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change	City	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change	City	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change	
Abilene	4.4	4.6	4.7	-0.2	-0.3	Garland	5.9	6.0	6.1	-0.1	-0.2	Paris	7.1	7.9	9.1	-0.8	-2.0	
Allen	4.5	4.6	5.0	-0.1	-0.5	Georgetown	4.9	5.0	5.1	-0.1	-0.2	Pasadena	6.8	6.9	7.4	-0.1	-0.6	
Amarillo	4.0	4.1	4.3	-0.1	-0.3	Grand Prairie	5.5	5.7	5.9	-0.2	-0.4	Pearland	4.2	4.3	4.6	-0.1	-0.4	
Arlington	5.2	5.4	5.6	-0.2	-0.4	Grapevine	4.4	4.7	4.7	-0.3	-0.3	Pflugerville	4.0	4.1	4.3	-0.1	-0.3	
Austin	4.2	4.4	4.7	-0.2	-0.5	Greenville	5.3	5.7	6.6	-0.4	-1.3	Pharr	8.6	8.7	8.7	-0.1	-0.1	
Baytown	8.8	8.6	8.9	0.2	-0.1	Haltom City	5.2	5.2	5.6	0.0	-0.4	Piano	4.9	5.1	5.3	-0.2	-0.4	
Beaumont	7.6	8.0	8.4	-0.4	-0.8	Harker Heights	5.7	6.1	6.2	-0.4	-0.5	Port Arthur	15.3	15.4	16.3	-0.1	-1.0	
Bedford	4.8	4.9	5.2	-0.1	-0.4	Harlingen	7.2	7.4	7.8	-0.2	-0.6	Richardson	4.8	5.0	5.1	-0.2	-0.3	
Big Spring	5.6	5.6	5.6	0.0	0.0	Houston	5.5	5.7	6.1	-0.2	-0.6	Rockwall	4.5	4.6	4.9	-0.1	-0.4	
Brownsville	10.2	10.3	10.1	-0.1	0.1	Huntsville	5.8	5.9	6.0	-0.1	-0.2	Rosenberg	5.0	5.4	5.6	-0.4	-0.6	
Bryan	4.4	4.7	4.9	-0.3	-0.5	Hurst	4.9	5.1	5.4	-0.2	-0.5	Round Rock	4.4	4.5	5.0	-0.1	-0.6	
Burleson	4.5	4.6	4.7	-0.1	-0.2	Irving	5.1	5.2	5.4	-0.1	-0.3	Rowlett	5.3	5.4	5.9	-0.1	-0.6	
Carrollton	5.0	5.2	5.3	-0.2	-0.3	Keller	4.4	4.7	4.7	-0.3	-0.3	San Angelo	4.4	4.6	4.7	-0.2	-0.3	
Cedar Hill	6.4	6.6	6.5	-0.2	-0.1	Killeen	6.8	7.1	7.1	-0.3	-0.3	San Antonio	5.3	5.6	5.6	-0.3	-0.3	
Cedar Park	4.6	4.8	4.9	-0.2	-0.3	Kingsville	4.8	5.0	4.9	-0.2	-0.1	San Benito	7.5	8.1	9.7	-0.6	-2.2	
Cleburne	5.3	5.3	5.9	0.0	-0.6	Kyle	3.5	3.6	4.0	-0.1	-0.5	San Juan	10.4	9.7	10.9	0.7	-0.5	
College Station	4.5	4.6	4.6	-0.1	-0.1	Lake Jackson	6.1	6.1	5.8	0.0	0.3	San Marcos	3.9	4.1	4.3	-0.2	-0.4	
Conroe	4.4	4.7	4.7	-0.3	-0.3	Lancaster	7.8	8.0	8.1	-0.2	-0.3	Schertz	4.5	4.7	5.0	-0.2	-0.5	
Coppell	4.9	5.2	5.2	-0.3	-0.3	La Porte	6.5	6.3	6.5	0.2	0.0	Seguin	5.1	5.2	6.0	-0.1	-0.9	
Copperas Cove	6.2	6.4	6.8	-0.2	-0.6	Laredo	5.6	5.6	5.8	0.0	-0.2	Sherman	5.7	5.9	6.6	-0.2	-0.9	
Corpus Christi	4.9	5.0	5.2	-0.1	-0.3	League City	4.6	4.8	5.3	-0.2	-0.7	Socorro	9.0	8.9	9.4	0.1	-0.4	
Corsicana	6.5	6.7	7.3	-0.2	-0.8	Leander	3.7	4.0	4.2	-0.3	-0.5	Southlake	4.5	4.9	4.7	-0.4	-0.2	
Dallas	5.9	6.1	6.4	-0.2	-0.5	Lewisville	4.5	4.6	4.7	-0.1	-0.2	Sugar Land	4.1	4.4	4.3	-0.3	-0.2	
Deer Park	5.4	5.8	6.0	-0.4	-0.6	Little Elm	3.7	3.8	3.5	-0.1	0.2	Temple	5.1	5.1	5.3	0.0	-0.2	
Del Rio	6.1	6.2	6.9	-0.1	-0.8	Longview	5.0	5.0	5.2	0.0	-0.2	Texarkana	5.6	6.0	6.1	-0.4	-0.5	
Denton	4.2	4.4	4.8	-0.2	-0.6	Lubbock	4.2	4.4	4.7	-0.2	-0.5	Texas City	7.4	7.5	8.7	-0.1	-1.3	
DeSoto	6.7	6.9	6.6	-0.2	0.1	Lufkin	5.7	6.1	5.9	-0.4	-0.2	The Colony	5.5	5.9	6.1	-0.4	-0.6	
Duncanville	6.5	6.8	6.8	-0.3	-0.3	McAllen	6.2	6.4	6.7	-0.2	-0.5	Tyler	5.7	6.0	6.4	-0.3	-0.7	
Eagle Pass	12.0	11.8	11.7	0.2	0.3	McKinney	5.1	5.2	5.5	-0.1	-0.4	University Park	4.7	4.8	4.9	-0.1	-0.2	
Edinburg	6.8	6.9	6.8	-0.1	0.0	Mansfield	4.6	4.7	4.8	-0.1	-0.2	Victoria	4.4	4.6	5.0	-0.2	-0.6	
El Paso	7.2	7.5	7.8	-0.3	-0.6	Mesquite	5.8	5.9	6.0	-0.1	-0.2	Waco	5.7	6.0	6.2	-0.3	-0.5	
Euless	4.7	4.9	5.4	-0.2	-0.7	Midland	2.8	2.9	2.9	-0.1	-0.1	Waxahachie	5.2	5.3	6.2	-0.1	-1.0	
Farmers Branch	5.1	5.4	5.6	-0.3	-0.5	Mission	8.2	8.0	7.7	0.2	0.5	Weatherford	5.0	5.1	5.3	-0.1	-0.3	
Flower Mound	4.4	4.7	4.7	-0.3	-0.3	Missouri City	5.3	5.6	5.6	-0.3	-0.3	Weslaco	10.2	10.2	10.7	0.0	-0.5	
Fort Worth	5.4	5.6	5.8	-0.2	-0.4	Nacogdoches	5.7	6.1	6.0	-0.4	-0.3	Wichita Falls	5.4	5.6	5.8	-0.2	-0.4	
Friendswood	4.5	4.7	5.1	-0.2	-0.6	New Braunfels	4.2	4.5	4.9	-0.3	-0.7	Wylie	5.1	5.4	5.2	-0.3	-0.1	
Frisco	4.2	4.4	4.6	-0.2	-0.4	North Richland Hills	4.8	5.0	5.2	-0.2	-0.4							
Galveston	6.5	6.8	7.4	-0.3	-0.9	Odessa	3.3	3.4	3.5	-0.1	-0.2							

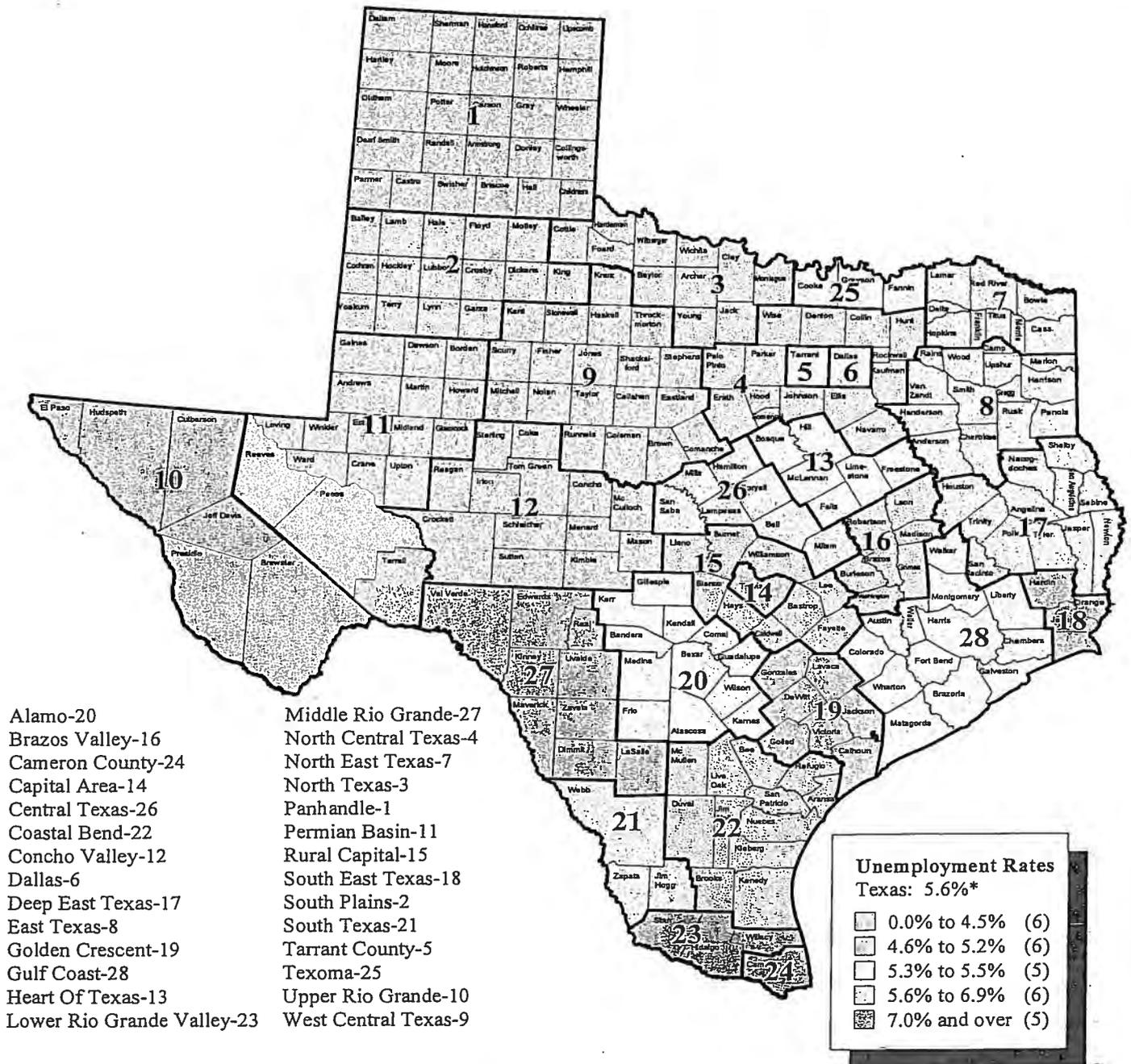
Unemployment Rates for Texas WDAs

WDA	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change	WDA	Dec 2013	Nov 2013	Dec 2012	Monthly Change	Year Ago Change
Alamo	5.3	5.5	5.7	-0.2	-0.4	Middle Rio Grande	8.1	8.1	8.5	0.0	-0.4
Brazos Valley	4.7	4.8	5.1	-0.1	-0.4	North Central Texas	5.0	5.2	5.5	-0.2	-0.5
Cameron County	9.5	9.5	9.9	0.0	-0.4	North East Texas	6.6	6.9	6.8	-0.3	-0.2
Capital Area	4.5	4.6	5.0	-0.1	-0.5	North Texas	4.7	4.9	5.1	-0.2	-0.4
Central Texas	6.3	6.6	6.7	-0.3	-0.4	Panhandle	4.0	4.2	4.2	-0.2	-0.2
Coastal Bend	5.2	5.3	5.5	-0.1	-0.3	Permian Basin	3.5	3.6	3.6	-0.1	-0.1
Concho Valley	4.3	4.5	4.5	-0.2	-0.2	Rural Capital	4.6	4.8	5.1	-0.2	-0.5
Dallas	5.9	6.1	6.3	-0.2	-0.4	South East Texas	9.0	9.1	9.9	-0.1	-0.9
Deep East Texas	6.9	7.0	7.5	-0.1	-0.6	South Plains	4.9	5.1	4.9	-0.2	0.0
East Texas	5.6	5.8	6.2	-0.2	-0.6	South Texas	5.9	5.9	6.1	0.0	-0.2
Golden Crescent	4.4	4.6	4.8	-0.2	-0.4	Tarrant County	5.3	5.5	5.7	-0.2	-0.4
Gulf Coast	5.5	5.7	6.0	-0.2	-0.5	Texoma	5.5	5.7	6.3	-0.2	-0.8
Heart Of Texas	5.4	5.6	5.8	-0.2	-0.4	Upper Rio Grande	7.9	8.1	8.5	-0.2	-0.6
Lower Rio Grande Valley	10.9	10.7	10.9	0.2	0.0	West Central Texas	4.5	4.7	4.8	-0.2	-0.3

Estimates of the TWC are in cooperation with the Bureau of Labor Statistics, U.S. Department of Labor. Estimates reflect actual (not seasonally adjusted) data. All estimates are subject to revision.



Unemployment Rates by WDA December 2013



- Alamo-20
- Brazos Valley-16
- Capital Area-14
- Central Texas-26
- Coastal Bend-22
- Concho Valley-12
- Dallas-6
- Deep East Texas-17
- East Texas-8
- Golden Crescent-19
- Gulf Coast-28
- Heart Of Texas-13
- Lower Rio Grande Valley-23
- Middle Rio Grande-27
- North Central Texas-4
- North East Texas-7
- North Texas-3
- Panhandle-1
- Permian Basin-11
- Rural Capital-15
- South East Texas-18
- South Plains-2
- South Texas-21
- Tarrant County-5
- Texoma-25
- Upper Rio Grande-10
- West Central Texas-9

Source: Local Area Unemployment Statistics (LAUS) Program *Not Seasonally Adjusted
Prepared by the Labor Market and Career Information Department, TWC (01/24/2014)



GLOSSARY OF LABOR MARKET TERMS

Actual or Not Seasonally Adjusted - This term is used to describe data series not subject to the seasonal adjustment process. In other words, the effects of regular, or seasonal, patterns have not been removed from these series.

Civilian Labor Force (CLF) - Is that portion of the population age 16 and older who are employed or unemployed. To be considered unemployed, a person has to be not working but willing and able to work and actively seeking work.

Consumer Price Index (CPI) - Is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The CPI provides a way for consumers to compare what the market basket of goods and services costs this month with what the same market basket cost a month or a year ago.

Current Employment Statistics (CES) - A monthly survey of nonfarm business establishments used to collect wage and salary employment, workers hours, and payroll, by industry and area. It is sometimes known as Nonagricultural Employment.

Employed (Emp) - Persons 16 years and over in the civilian noninstitutional population who, during the reference week, (a) did any work at all (at least 1 hour) as paid employees, worked in their own business, profession, or on their own farm, or worked 15 hours or more as unpaid workers in an enterprise operated by a member of the family, and (b) all those who were not working but who had jobs or businesses from which they were temporarily absent because of vacation, illness, bad weather, childcare problems, maternity or paternity leave, labor-management dispute, job training, or other family or personal reasons, whether or not they were paid for the time off or were seeking other jobs. Each employed person is counted only once, even if he or she holds more than one job.

Local Area Unemployment Statistics (LAUS) - The Federal/State cooperative program which produces employment and unemployment

estimates for states and local areas. These estimates are developed by State Employment Security Agencies in accordance with Bureau of Labor Statistics (BLS) definitions and procedures. Data is used for planning and budgetary purposes as an indication of need for employment and training services programs. Estimates are also used to allocate Federal funds.

Metropolitan Division (MD) - A Metropolitan Statistical Area which contains a single core with a population of 2.5 million or more may be subdivided into smaller groupings of counties referred to as Metropolitan Divisions. Titles of Metropolitan Divisions are typically based on principal city names. Texas has two Metropolitan Divisions, the Dallas-Plano-Irving MD and the Fort Worth-Arlington MD, which combine to form the Dallas-Fort Worth-Arlington MSA.

Metropolitan Statistical Area (MSA) - A geographic area that contains at least one urbanized area of 50,000 or more population plus adjacent territory that has a high degree of social and economic integration with the core urban area. An MSA in Texas is made up of one or more counties. The U.S. Office of Management and Budget defines metropolitan areas according to published standards that are applied to Census Bureau data. Texas has 25 MSAs and two Metropolitan Divisions (MD).

Seasonally Adjusted (SA) - Seasonal adjustment removes the effects of events that follow a more or less regular pattern each year. These adjustments make it easier to observe the cyclical and other non-seasonal movements in a data series.

Unemployed (Unemp) - Persons 16 years and over who had no employment during the reference week, were available for work, except for temporary illness, and had made specific efforts to find employment sometime during the 4-week period ending with the reference week. Persons who were waiting to be recalled to a job from which they had been laid off need not have been looking for work to be classified as unemployed.

HAPPENINGS AROUND THE STATE

Nalco Champion to Build Headquarters

HOUSTON, TX (Houston Chronicle)—Energy services company Nalco Champion announced plans to build a new headquarters in Sugar Land to house 1,000 employees. The 133,000-square-foot building will be next to the company's current Sugar Land operations. Employees working at Nalco Champion sites in Houston and Fresno will relocate to the location once it is completed in 2015.

The project will also include renovations to the company's existing 45,000-square-foot Sugar Land building, where the company plans to expand research, development, and engineering lab facilities. Nalco Champion provides chemical solutions and technologies for upstream and downstream oil and gas companies.

Skinner Bakery to Expand Facilities

PARIS, TX (eParis Extra)—The Paris City Council voted unanimously to ratify the Paris Economic Development Corporation's cash incentive offer of \$1.2 million to J. Skinner Bakery in exchange for the company's plan to invest \$25 million and create 393 jobs over the next five years. Audie Keeton, chief executive officer for the Omaha-based company, said, "We are beginning a 24-to-36 month plan to put in what will be the largest distribution center freezer, right here, on our site, and we're very excited about that." Four companies from Omaha will be working with Skinner in conjunction with the distribution center freezer. The former Sara Lee plant in Paris that Skinner purchased a year ago will figure prominently in Skinner Bakings operations, Keeton said.

TopGolf Plans Openings in Texas

SAN ANTONIO/HOUSTON, TX (San Antonio Business Journal)—TopGolf, based in Dallas, is expanding to San Antonio. The company plans to begin construction on a 65,000-square-foot golf entertainment facility on the city's far Northwest Side. The three-level facility will house up to 2,900 square feet of private event space and 102 climate-controlled hitting bays. TopGolf's chief development officer, Randy Starr, estimates the facility will serve approximately 400,000 visitors in its first year of operation. TopGolf plans to hire about 450 personnel for the San Antonio Center. Roughly 100 of those hires will be full-time positions.

According to the Houston Business Journal, TopGolf plans on opening a second Houston area facility. The company plans on building a similar facility off of Interstate 45 in Spring, Texas north of Houston. The company anticipates hiring 450 people for the location expected to open in April. The first TopGolf facility in west Houston, located off of Interstate 10, has welcomed more than 250,000 guests in its first six months of operation.

Solix Will Add Jobs in Downtown Killeen

KILLEEN, TX (KWKT Channel 44-Waco)—The Killen Economic Development Corporation signed a performance agreement with Solix Inc. to help facilitate the opening of a location in downtown Killeen. Solix will lease a downtown building and is expected to employ up to 175 employees within the first five years of business. The location will serve as a customer care center and will include call center operations. Company CEO Jack Miller said Solix looks forward to becoming an active member of the Killeen community and a part of downtown's resurgence.



INDICATORS

Texas Unemployment Rate					
Actual (Not Seasonally Adjusted)			Seasonally Adjusted		
DEC	2013	5.6%	DEC	2013	6.0%
NOV	2013	5.8%	NOV	2013	6.1%
DEC	2012	6.0%	DEC	2012	6.2%

U.S. Unemployment Rate					
Actual (Not Seasonally Adjusted)			Seasonally Adjusted		
DEC	2013	6.5%	DEC	2013	6.7%
NOV	2013	6.6%	NOV	2013	7.0%
DEC	2012	7.6%	DEC	2012	7.9%

Texas Nonagricultural Wage & Salary Employment					
Not Seasonally Adjusted			Seasonally Adjusted		
DEC	2013	11,356,000	DEC	2013	11,277,100
NOV	2013	11,338,500	NOV	2013	11,259,500
DEC	2012	11,100,700	DEC	2012	11,024,700
OTM Change		17,500	OTM Change		17,600
OTY Change		255,300	OTY Change		252,400

Unemployment Insurance Claims Filed					
Initial Claims			Continued Claims		
DEC	2013	76,030	DEC	2013	779,881
NOV	2013	71,793	NOV	2013	622,288
DEC	2012	73,298	DEC	2012	767,250

Consumer Price Index (CPI)			Personnel Supply		
Annual Change					
U.S.	DEC 2013	1.5%	DEC	2013	292,000
Dallas-Fort Worth	NOV 2013	1.2%	NOV	2013	297,400
Houston-Galveston	DEC 2013	3.6%	DEC	2012	283,100
			OTM Change		-5,400
			OTY Change		8,900

West Texas Intermediate Crude Oil (\$/barrel)					
DEC	2013	\$97.90	OTM Change		\$4.09
NOV	2013	\$99.81	OTY Change		\$9.65
DEC	2012	\$88.25			

Texas Labor Market Review Labor Market & Career Information



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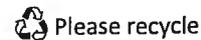
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QUARTERLY CENSUS OF EMPLOYMENT AND WAGES (QCEW) MULTIPLE WORKSITE REPORT

The Multiple Worksite Report (MWR) is used to collect employment, wages, and business identification for each worksite from large employers, allowing us to have more detailed and accurate data at the industry and county level. This information supplements the data collected from the State's Unemployment Insurance to make up the QCEW program, a near census of monthly employment and wage data. These data enable our agency to prepare reports on the Texas economic condition of business activities by geographic area and industry.

The LMCI department needs your help to develop these detailed data. If you receive a form that looks like the example shown at the right, we would appreciate if you would complete the form and return it to the LMCI department promptly. The QCEW staff is available to answer any questions you may have about accurately reporting this information. Contact them at 1-800-227-7816 for additional questions about this form.

Multiple Worksite Report

Form of 2013

Supplement to Employer's Quarterly Report

A. EMPLOYER NAME AND MAILING ADDRESS

B. QUARTERLY REPORT INFORMATION

C. CONTACT PERSON

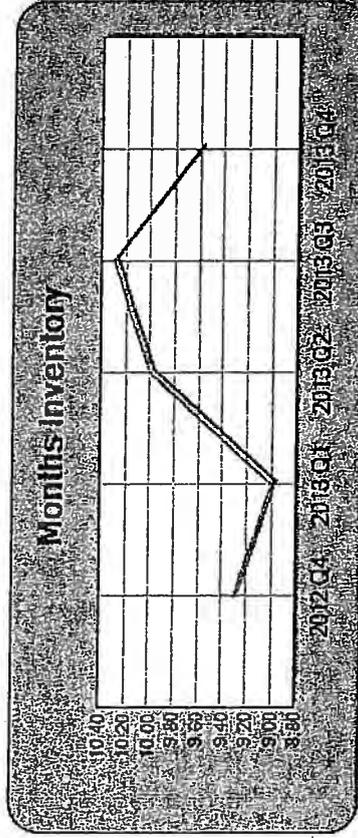
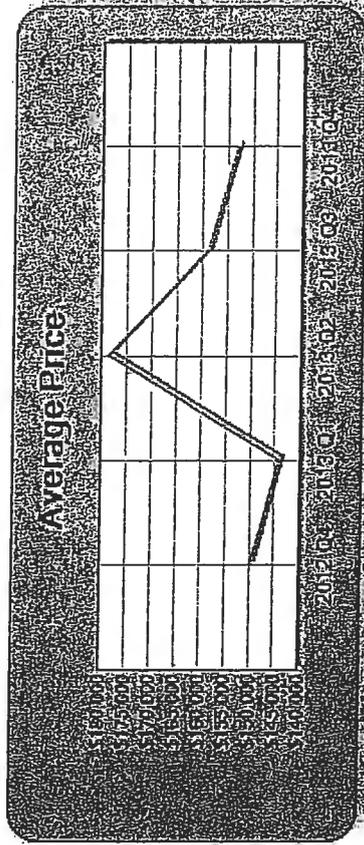
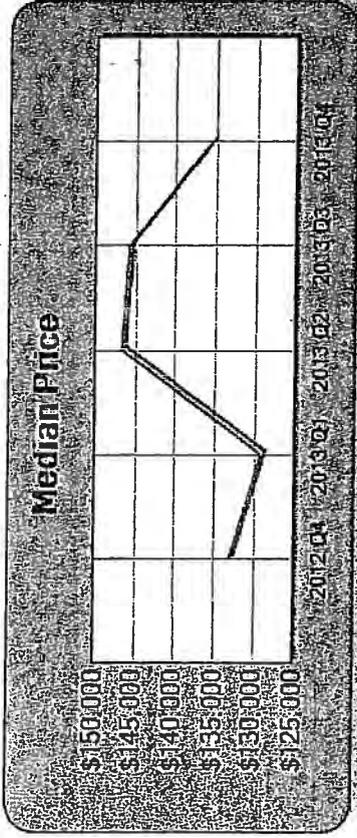
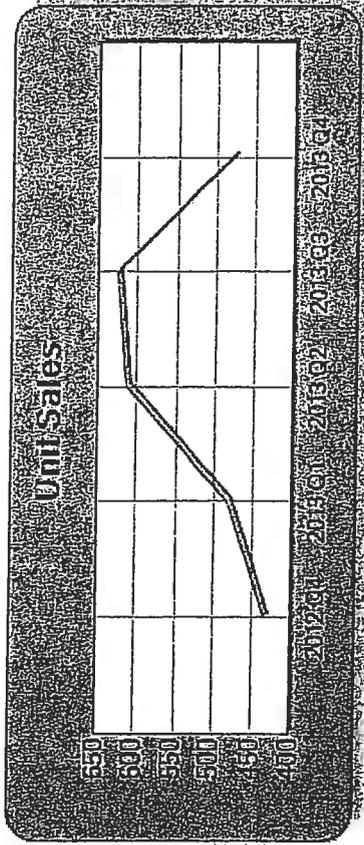
D. WORKSITES

IS	IS NAME (Include, industry, NAICS)	IS STREET ADDRESS (Include location)	IS CITY, STATE AND ZIP CODE	IS WORKSITE (NAICS) (Include, NAICS)	IS NUMBER OF EMPLOYEES (Include the City of the Month)	IS TOTAL QUARTERLY WAGES OF WORKSITE	
00001	ABC AUTOMOTIVE COMPANY	123 A STREET	HOUSTON TX 77001	1.1	17	16	\$63,030
00002	DEF AUTOMOTIVE REPAIR	456 B STREET	HOUSTON TX 77001	2.1	8	9	\$38,748
00003	GHI AUTOMOTIVE REPAIR	789 C STREET	HOUSTON TX 77001	3.1	0	0	\$6,234
00004	JKL BAKERY AND SWEET	101 D STREET	HOUSTON TX 77001	4.1	10	11	\$70,230
00005	MNO RETAIL STORE	202 E STREET	HOUSTON TX 77001	5.1	0	0	\$0,000
TOTALS							

SAMPLE



Longview-Marshall



Statistic	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	YoY % Change
Sales (units)	434	483	613	625	479	10.36 %
>>>>QoQ % Change		11.29 %	26.91 %	1.95 %	-23.36 %	
Median Price	133,100	129,200	146,700	145,800	135,500	1.80 %
>>>>QoQ % Change		-2.93 %	13.54 %	-0.61 %	-7.06 %	
Avg Price	149,733	144,178	178,524	158,749	152,866	2.09 %
>>>>QoQ % Change		-3.70 %	23.82 %	-11.07 %	-3.70 %	
Mo. Inventory	9.30	9.00	10.00	10.30	9.60	3.22 %
>>>>QoQ % Change		-3.22 %	11.11 %	3.00 %	-6.79 %	

Average Price YoY % Change Summary

Area	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	YoY % Change
>>>>QoQ % Change		-2.52 %	17.36 %	-0.11 %	0.25 %	
Fort Worth	151,341	153,800	165,885	169,944	165,366	9.26 %
>>>>QoQ % Change		1.62 %	7.85 %	2.44 %	-2.69 %	
Galveston	235,423	232,402	253,772	239,795	232,227	-1.35 %
>>>>QoQ % Change		-1.28 %	9.19 %	-5.50 %	-3.15 %	
Garland	121,986	122,991	130,234	141,936	129,888	6.49 %
>>>>QoQ % Change		0.84 %	5.88 %	8.98 %	-8.48 %	
Harlingen	135,464	117,639	117,956	118,531	115,128	-15.01 %
>>>>QoQ % Change		-13.15 %	0.26 %	0.48 %	-2.87 %	
Houston	227,310	218,268	254,039	252,223	247,060	8.68 %
>>>>QoQ % Change		-3.97 %	16.38 %	-0.71 %	-2.04 %	
Irving	199,566	205,245	237,329	233,440	208,247	4.33 %
>>>>QoQ % Change		2.83 %	15.63 %	-1.63 %	-10.79 %	
Keirville	219,561	196,191	194,073	236,111	200,626	-8.62 %
>>>>QoQ % Change		-10.64 %	-1.07 %	21.66 %	-15.02 %	
Laredo	152,610	141,120	145,175	160,614	164,319	7.87 %
>>>>QoQ % Change		-7.52 %	2.87 %	10.63 %	2.30 %	
Longview-Marshall	149,733	144,178	178,524	158,749	152,866	2.09 %
>>>>QoQ % Change		-3.70 %	23.82 %	-11.07 %	-3.70 %	
Lufkin	135,343	141,266	144,504	146,270	152,419	12.61 %
>>>>QoQ % Change		4.37 %	2.29 %	1.22 %	4.20 %	
McAllen	126,959	122,032	136,249	138,755	137,746	8.49 %
>>>>QoQ % Change		-3.88 %	11.64 %	1.83 %	-0.72 %	
Midland	248,065	231,959	247,823	278,993	256,322	4.13 %
>>>>QoQ % Change		-6.49 %	6.83 %	12.57 %	-7.40 %	
Montgomery County	246,437	250,439	281,638	283,277	274,858	11.53 %
>>>>QoQ % Change		1.62 %	12.45 %	0.58 %	-2.97 %	

Unit Sales Summary

Area	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	YoY % Change
>>>>QoQ % Change		-20.23 %	24.54 %	11.11 %	-16.66 %	
Fort Bend	2,730	2,380	3,981	3,837	2,849	4.35 %
>>>>QoQ % Change		-12.82 %	67.26 %	-3.61 %	-25.74 %	
Fort Worth	2,163	2,238	3,082	3,006	2,513	16.18 %
>>>>QoQ % Change		3.46 %	37.71 %	-2.46 %	-16.40 %	
Galveston	224	197	298	332	196	-12.50 %
>>>>QoQ % Change		-12.05 %	51.26 %	11.40 %	-40.96 %	
Garland	423	455	541	547	410	-3.07 %
>>>>QoQ % Change		7.56 %	18.90 %	1.10 %	-25.04 %	
Harlingen	166	190	230	201	185	11.44 %
>>>>QoQ % Change		14.45 %	21.05 %	-12.60 %	-7.96 %	
Houston	16,925	15,539	23,477	23,308	18,502	9.31 %
>>>>QoQ % Change		-8.18 %	51.08 %	-0.71 %	-20.61 %	
Irving	332	334	479	521	368	10.84 %
>>>>QoQ % Change		0.60 %	43.41 %	8.76 %	-29.36 %	
Kerrville	105	120	163	192	135	28.57 %
>>>>QoQ % Change		14.28 %	35.83 %	17.79 %	-29.68 %	
Killeen-Fort Hood	520	489	709	729		
>>>>QoQ % Change		-5.96 %	44.96 %	2.82 %		
Laredo	278	260	271	312	243	-12.58 %
>>>>QoQ % Change		-6.47 %	4.23 %	15.12 %	-22.11 %	
Longview-Marshall	434	483	613	625	479	10.36 %
>>>>QoQ % Change		11.29 %	26.91 %	1.95 %	-23.36 %	
Lubbock	792	833	1,188	1,150		
>>>>QoQ % Change		5.17 %	42.61 %	-3.19 %		
Lufkin	112	115	182	150	131	16.96 %
>>>>QoQ % Change		2.67 %	58.26 %	-17.58 %	-12.66 %	

Months Inventory Summary

Area	2012 Q4	2013 Q1	2013 Q2	2013 Q3	2013 Q4	YoY % Change
>>>>QoQ % Change		7.35 %	2.73 %	4.00 %	0.00 %	
Fort Bend	3.00	2.60	2.30	2.30	2.00	-33.33 %
>>>>QoQ % Change		-13.33 %	-11.53 %	0.00 %	-13.04 %	
Fort Worth	4.30	3.80	3.50	3.60	3.20	-25.58 %
>>>>QoQ % Change		-11.62 %	-7.89 %	2.85 %	-11.11 %	
Galveston	10.00	10.10	10.60	9.40	9.30	-7.00 %
>>>>QoQ % Change		1.00 %	4.95 %	-11.32 %	-1.06 %	
Garland	2.70	2.10	2.00	2.00	1.90	-29.62 %
>>>>QoQ % Change		-22.22 %	-4.76 %	0.00 %	-5.00 %	
Harlingen	21.70	22.80	24.20	23.90	23.80	9.67 %
>>>>QoQ % Change		5.06 %	6.14 %	-1.23 %	-0.41 %	
Houston	4.10	3.60	3.30	3.20	2.90	-29.26 %
>>>>QoQ % Change		-12.19 %	-8.33 %	-3.03 %	-9.37 %	
Irving	3.60	3.00	2.80	3.00	2.80	-22.22 %
>>>>QoQ % Change		-16.66 %	-6.66 %	7.14 %	-6.66 %	
Kerrville	20.60	19.20	17.00	15.50	14.00	-32.03 %
>>>>QoQ % Change		-6.79 %	-11.45 %	-8.82 %	-9.67 %	
Killeen-Fort Hood	6.90	8.90	7.40	7.60		
>>>>QoQ % Change		28.98 %	-16.85 %	2.70 %		
Laredo	5.40	5.20	5.30	5.50	5.80	7.40 %
>>>>QoQ % Change		-3.70 %	1.92 %	3.77 %	5.45 %	
Longview-Marshall	9.30	9.00	10.00	10.30	9.60	3.22 %
>>>>QoQ % Change		-3.22 %	11.11 %	3.00 %	-6.79 %	
Lubbock	4.90	4.00	3.60	3.70		
>>>>QoQ % Change		-18.36 %	-10.00 %	2.77 %		
Lufkin	9.20	9.20	8.90	9.50	9.00	-2.17 %
>>>>QoQ % Change		0.00 %	-3.26 %	6.74 %	-5.26 %	

Monthly Indicators

A RESEARCH TOOL PROVIDED BY NORTH TEXAS REAL ESTATE INFORMATION SYSTEMS, INC.



December 2013

In its entirety, 2013 proved to be a good year for housing. Home sales and prices were broadly higher across the nation, while foreclosure loads, the number of homes for sale and the number of days it took to sell a home were all much lower. Multiple-offer situations became commonplace again and prices in many areas rallied to multi-year highs. This, of course, varied by location and segment, but the proverbial glass appeared to be more than half full throughout the year.

New Listings in the North Texas region decreased 8.5 percent to 5,363. Pending Sales were down 17.5 percent to 4,183. Inventory levels shrank 18.9 percent to 23,610 units.

Prices marched higher. The Median Sales Price increased 8.7 percent to \$175,000. Days on Market was down 19.0 percent to 60 days. Absorption rates improved as Months Supply of Inventory was down 29.8 percent to 3.0 months.

Housing is fortified by confident consumers and good jobs. The year 2013 was marked by a slowly improving labor market stunted by political gridlock, and the Federal Reserve's long-awaited taper announcement was not surprising. Interest rates remain low (but upwardly mobile), prices are still affordable, the employment picture looks decent and the stock market is up nearly 30.0 percent from this time last year. It's no wonder that buyers were active in 2013. Here's to more of the same in 2014.

Quick Facts

- 1.3% + 8.7% - 18.9%

Change In Change In Change In
Closed Sales Median Sales Price Inventory

Market Overview	2
New Listings	3
Pending Sales	4
Closed Sales	5
Days On Market Until Sale	6
Median Sales Price	7
Percent of Original List Price Received	8
Housing Affordability Index	9
Inventory of Homes for Sale	10
Months Supply of Inventory	11

Click on desired metric to jump to that page.

Market Overview

Key market metrics for the current month and year-to-date.



Key Metrics

Historical Sparklines

12-2012 12-2013 +/- YTD 2012 YTD 2013 +/-

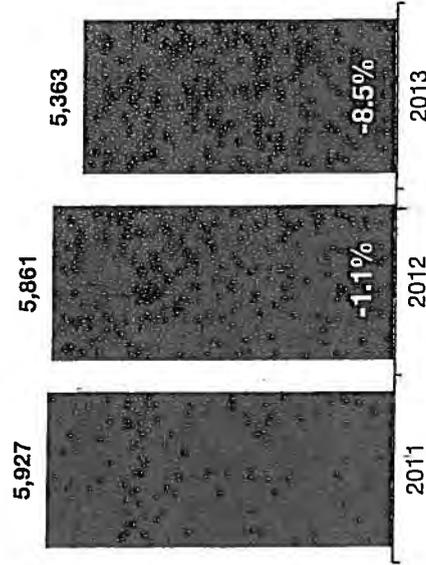
	12-2010	12-2011	12-2012	12-2013	+/-	YTD 2012	YTD 2013	+/-
New Listings						5,861	120,787	+ 5.6%
Pending Sales						5,073	82,468	+ 15.4%
Closed Sales						6,207	81,191	+ 17.0%
Days on Market Until Sale						74	58	- 22.4%
Median Sales Price						\$161,062	\$172,500	+ 9.9%
Percent of Original List Price Received						93.3%	93.4%	+ 1.7%
Housing Affordability Index						190	168	- 13.7%
Inventory of Homes for Sale						29,125	23,610	- 18.9%
Months Supply of Homes for Sale						4.2	3.0	- 29.8%

New Listings

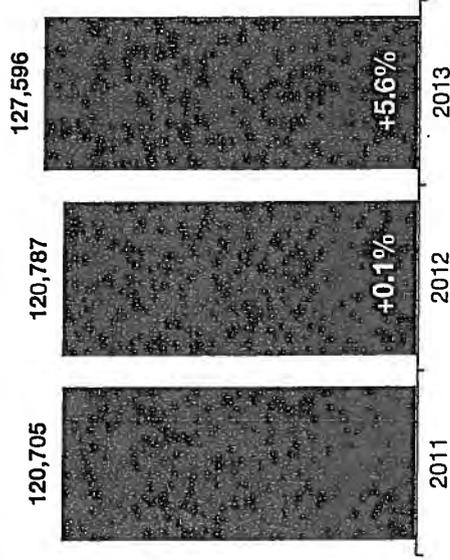
A count of the properties that have been newly listed on the market in a given month.



December

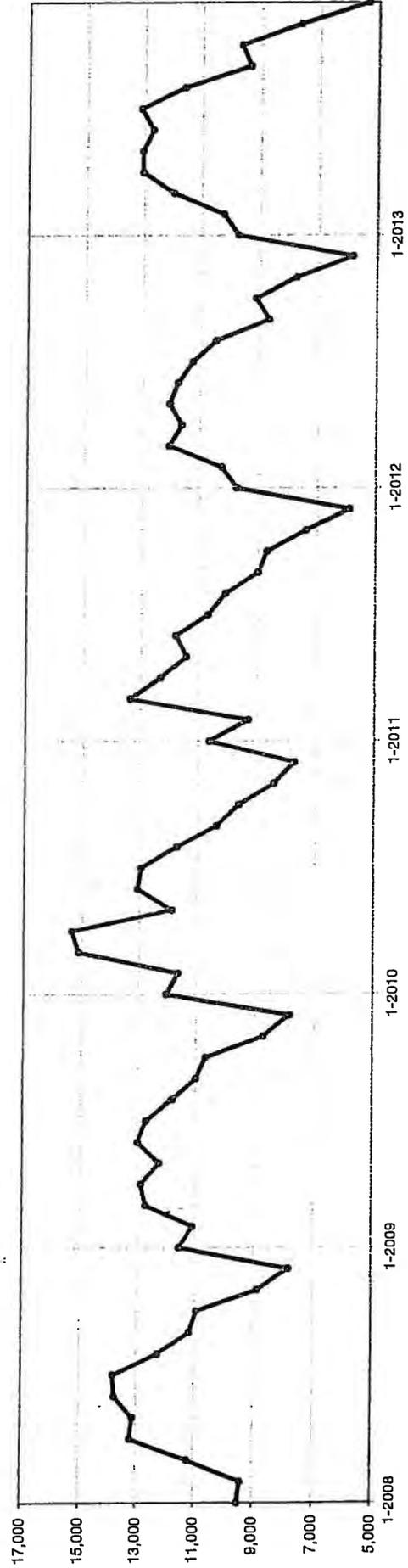


Year To Date



Month	Prior Year	Current Year	+/-
January	9,753	9,749	-0.0%
February	10,255	10,235	-0.2%
March	12,074	11,968	-0.9%
April	11,652	13,048	+12.0%
May	12,058	13,073	+8.4%
June	11,789	12,715	+7.9%
July	11,284	13,129	+16.4%
August	10,474	11,625	+11.0%
September	8,691	9,368	+7.8%
October	9,129	9,667	+5.9%
November	7,767	7,656	-1.4%
December	5,861	5,363	-8.5%
12-Month Avg	10,066	10,633	+5.6%

Historical New Listing Activity



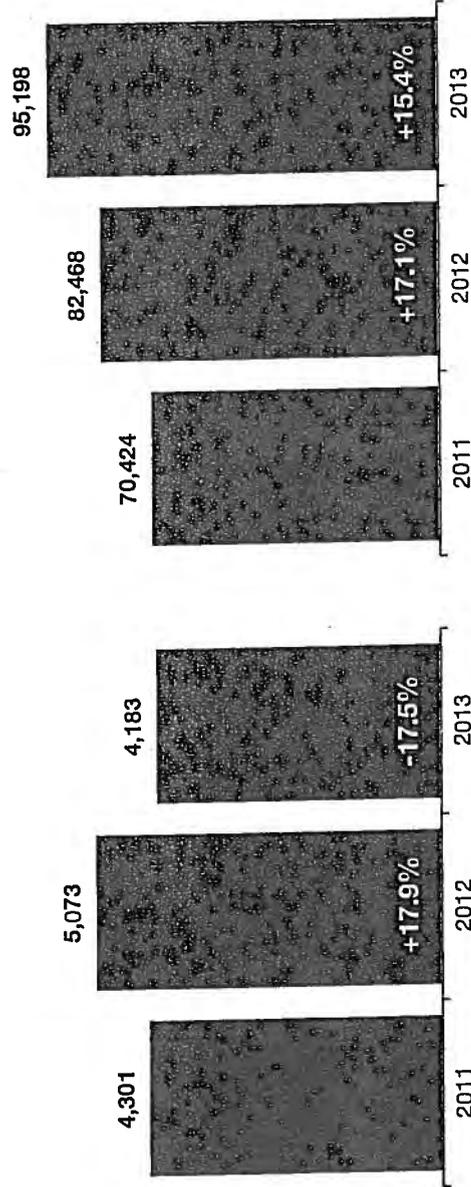
Pending Sales

A count of the properties on which offers have been accepted in a given month.



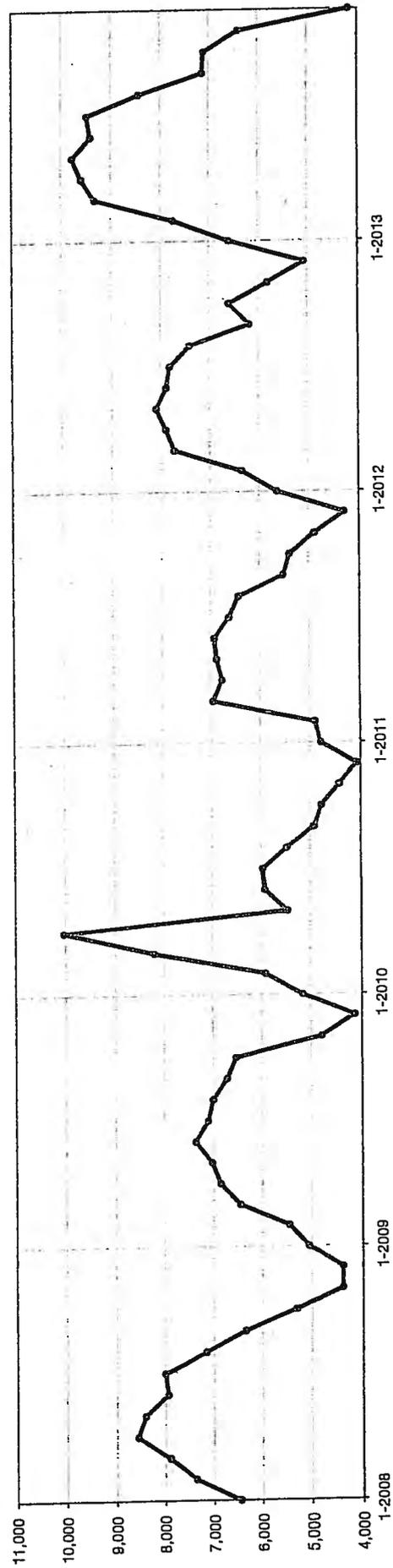
December

Year To Date



Month	Prior Year	Current Year	+/-
January	5,624	6,600	+17.4%
February	6,350	7,742	+21.9%
March	7,730	9,327	+20.7%
April	7,895	9,596	+21.5%
May	8,093	9,775	+20.8%
June	7,887	9,410	+19.3%
July	7,816	9,483	+21.3%
August	7,416	8,441	+13.8%
September	6,182	7,133	+15.4%
October	6,601	7,103	+7.6%
November	5,801	6,405	+10.4%
December	5,073	4,183	-17.5%
12-Month Avg	6,872	7,933	+15.4%

Historical Pending Sales Activity

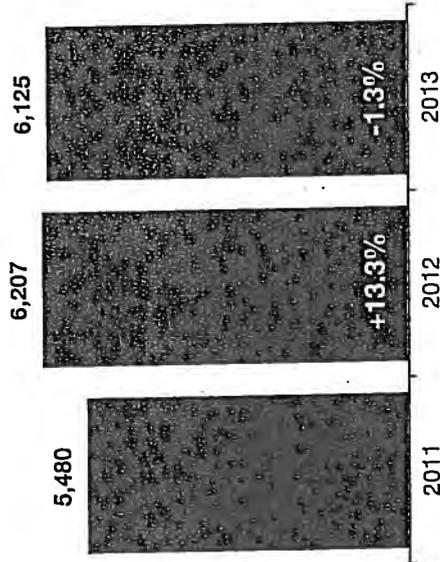


Closed Sales

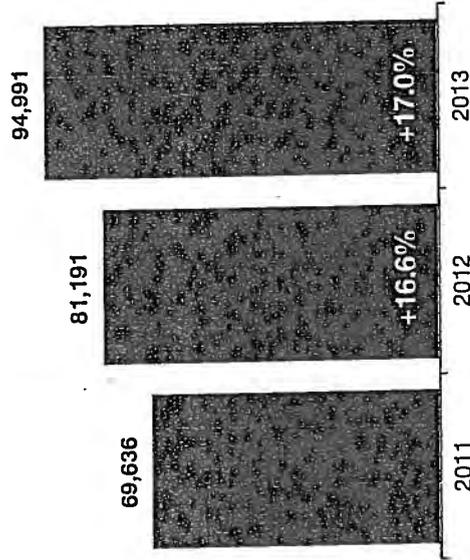
A count of the properties that have closed in a given month.



December

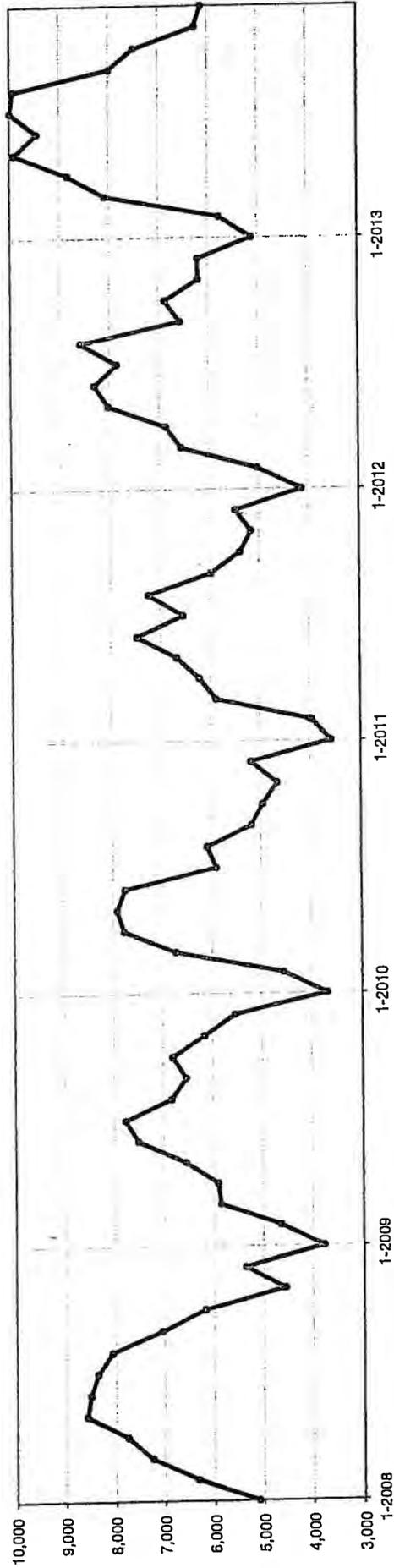


Year To Date



Month	Prior Year	Current Year	+/-
January	4,135	5,123	+23.9%
February	5,016	5,781	+15.3%
March	6,562	8,087	+23.2%
April	6,863	8,829	+28.6%
May	8,024	9,912	+23.5%
June	8,306	9,461	+13.9%
July	7,843	9,995	+27.4%
August	8,579	9,933	+15.8%
September	6,575	7,996	+21.6%
October	6,880	7,487	+8.8%
November	6,201	6,262	+1.0%
December	6,207	6,125	-1.3%
12-Month Avg	6,766	7,916	+17.0%

Historical Closed Sales Activity



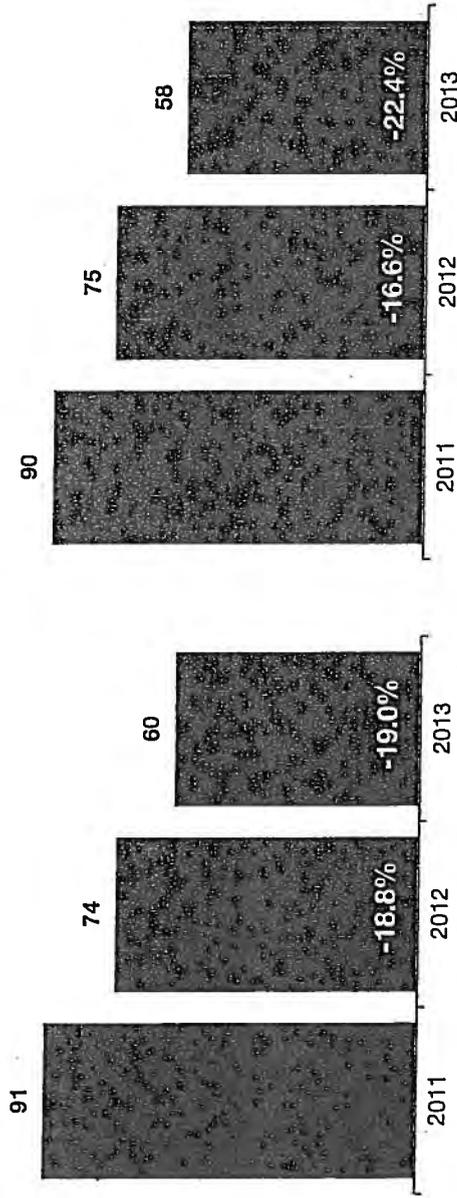
Days on Market Until Sale

Average number of days between when a property is listed and when an offer is accepted in a given month.



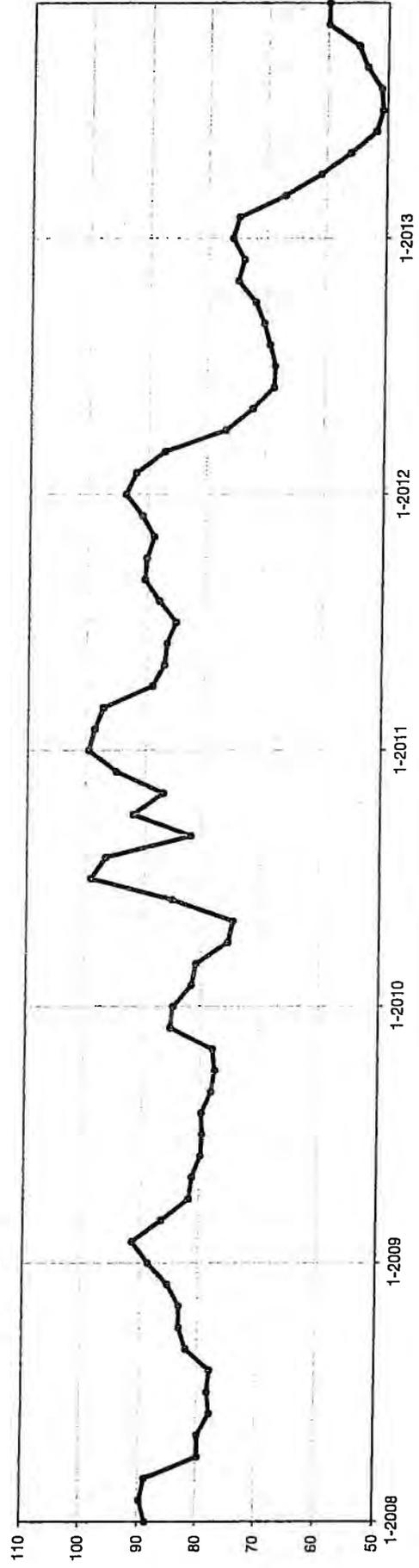
December

Year To Date



Month	Prior Year	Current Year	+/-
January	94	76	-19.1%
February	92	75	-18.9%
March	87	67	-23.3%
April	77	61	-20.6%
May	72	56	-22.3%
June	69	52	-24.3%
July	68	51	-25.6%
August	69	51	-26.3%
September	70	53	-23.9%
October	72	55	-23.5%
November	75	60	-20.0%
December	74	60	-19.0%
12-Month Avg	75	58	-22.4%

Historical Days on Market Until Sale

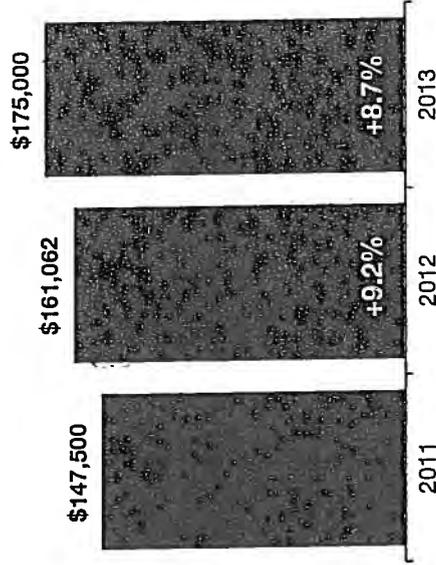


Median Sales Price

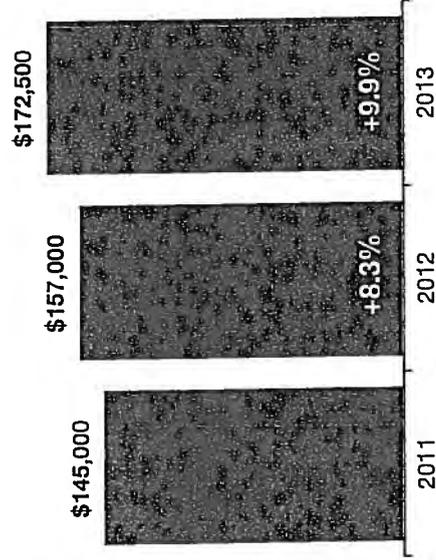
Median price point for all closed sales, not accounting for seller concessions, in a given month.



December

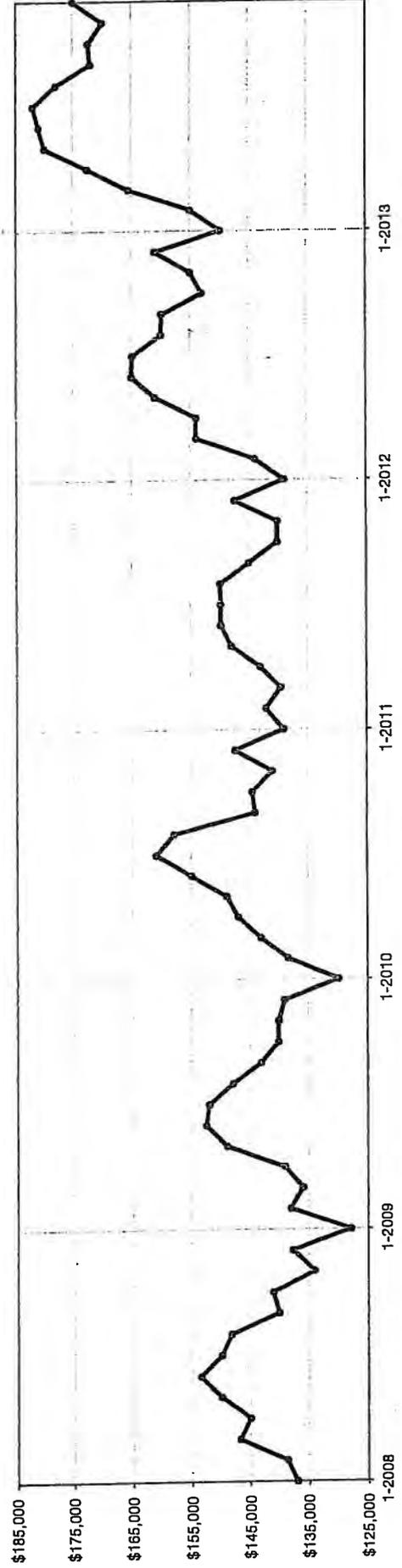


Year To Date



Month	Prior Year	Current Year	+/-
January	\$138,900	\$149,900	+7.9%
February	\$143,900	\$155,000	+7.7%
March	\$154,000	\$165,500	+7.5%
April	\$154,000	\$172,500	+12.0%
May	\$160,995	\$179,900	+11.7%
June	\$165,000	\$181,000	+9.7%
July	\$164,829	\$182,000	+10.4%
August	\$160,000	\$178,000	+11.3%
September	\$159,900	\$172,000	+7.6%
October	\$153,000	\$172,347	+12.6%
November	\$155,000	\$169,995	+9.7%
December	\$161,062	\$175,000	+8.7%
12-Month Med	\$157,000	\$172,500	+9.9%

Historical Median Sales Price



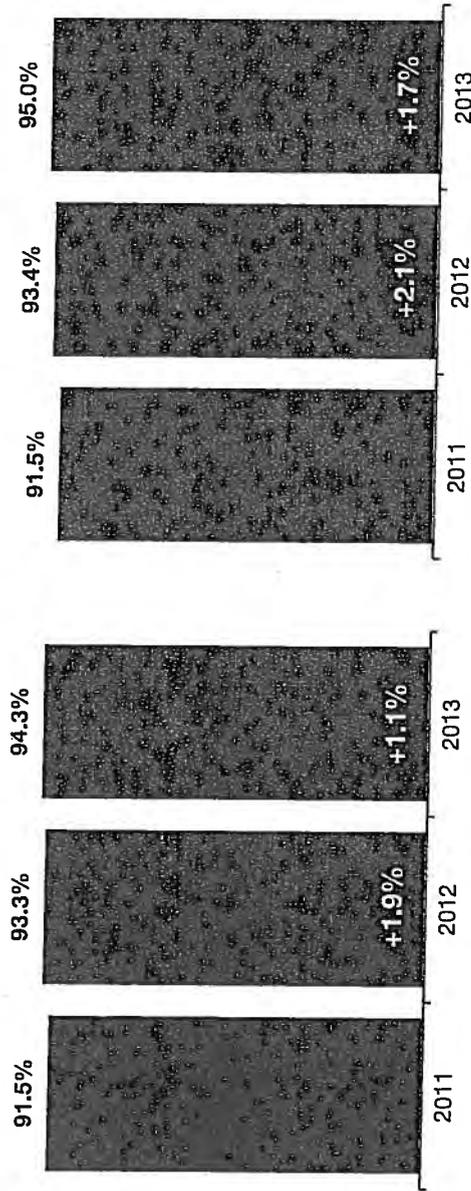
Percent of Original List Price Received

Percentage found when dividing a property's sales price by its original list price, then taking the average for all properties sold in a given month, not accounting for seller concessions.



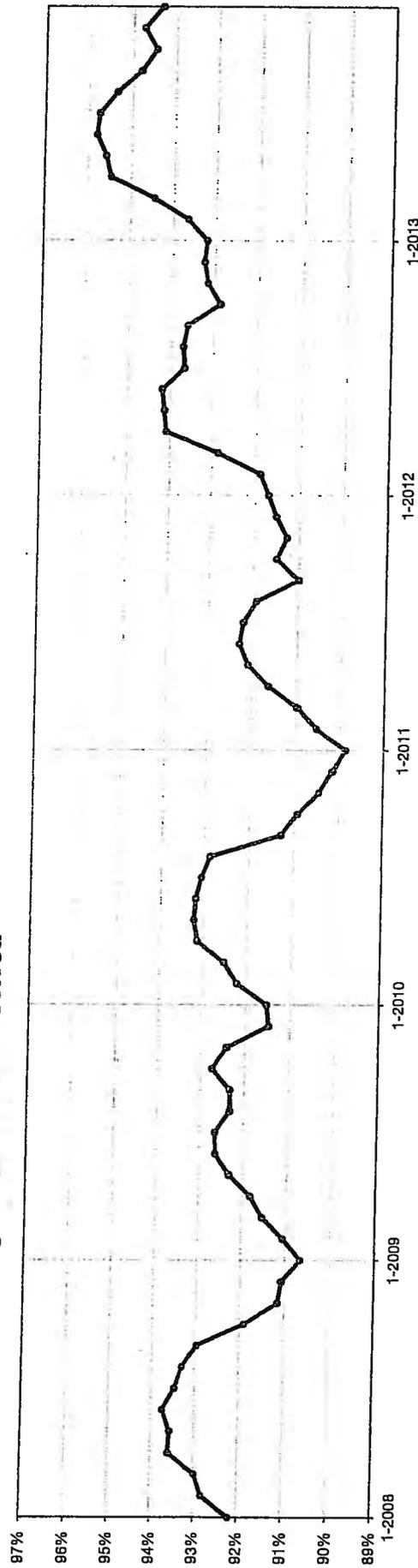
December

Year To Date



Month	Prior Year	Current Year	+/-
January	91.7%	93.2%	+1.6%
February	91.9%	93.7%	+1.9%
March	92.9%	94.5%	+1.7%
April	94.1%	95.5%	+1.5%
May	94.1%	95.6%	+1.5%
June	94.2%	95.8%	+1.7%
July	93.7%	95.8%	+2.2%
August	93.7%	95.4%	+1.7%
September	93.6%	94.8%	+1.3%
October	92.9%	94.5%	+1.7%
November	93.2%	94.8%	+1.7%
December	93.3%	94.3%	+1.1%
12-Month Avg	93.4%	95.0%	+1.7%

Historical Percent of Original List Price Received

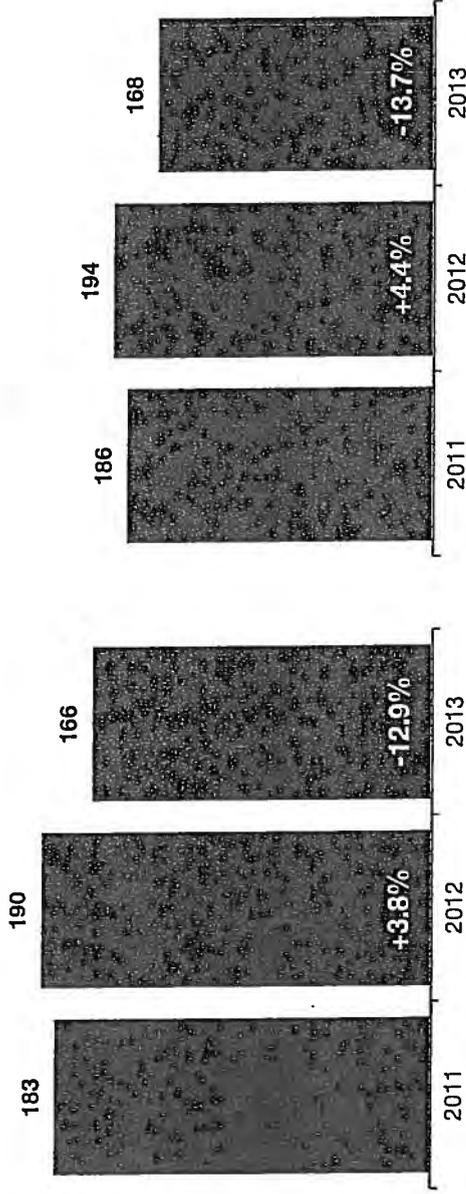


Housing Affordability Index



This index measures housing affordability for the region. An index of 120 means the median household income was 120% of what is necessary to qualify for the median-priced home under prevailing interest rates. A higher number means greater affordability.

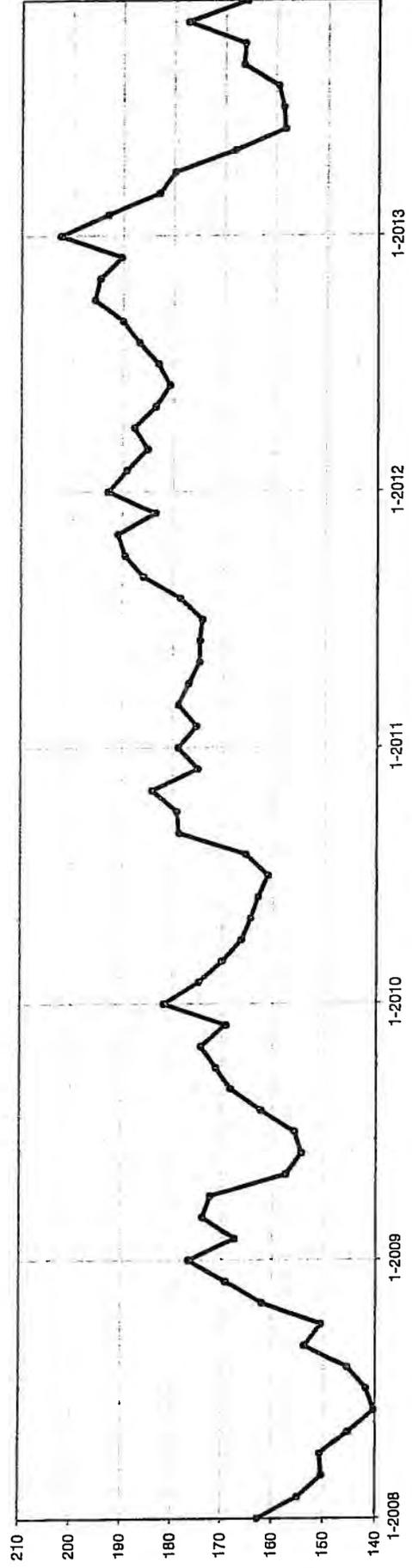
December



Year To Date

Month	Prior Year	Current Year	+/-
January	193	203	+4.9%
February	189	193	+2.0%
March	185	183	-1.1%
April	188	180	-4.2%
May	183	168	-8.4%
June	181	158	-12.5%
July	183	158	-13.4%
August	187	160	-14.6%
September	190	166	-12.4%
October	196	166	-15.1%
November	195	177	-8.9%
December	190	166	-12.9%
12-Month Avg	188	173	-8.1%

Historical Housing Affordability Index

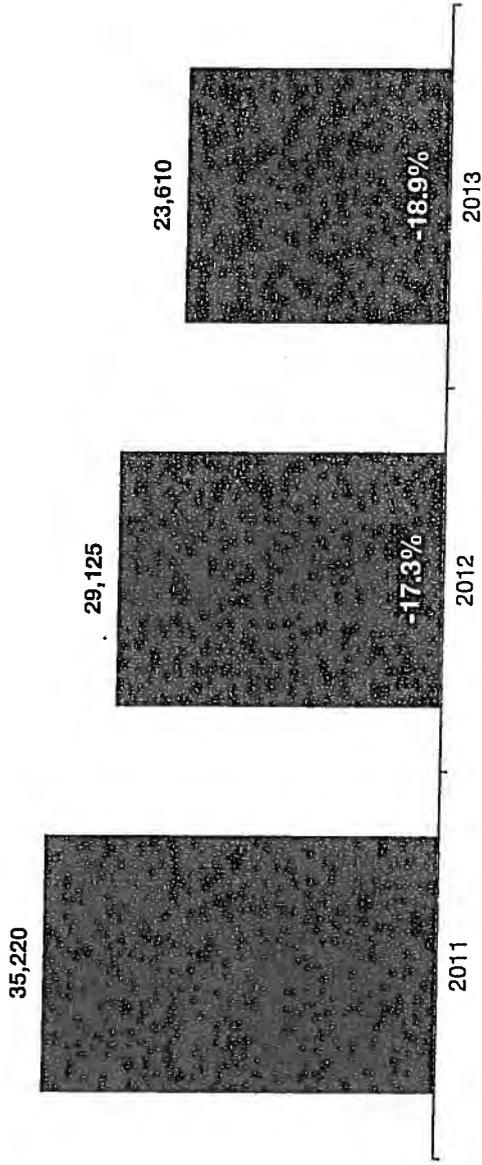


Inventory of Homes for Sale

The number of properties available for sale in active status at the end of a given month.

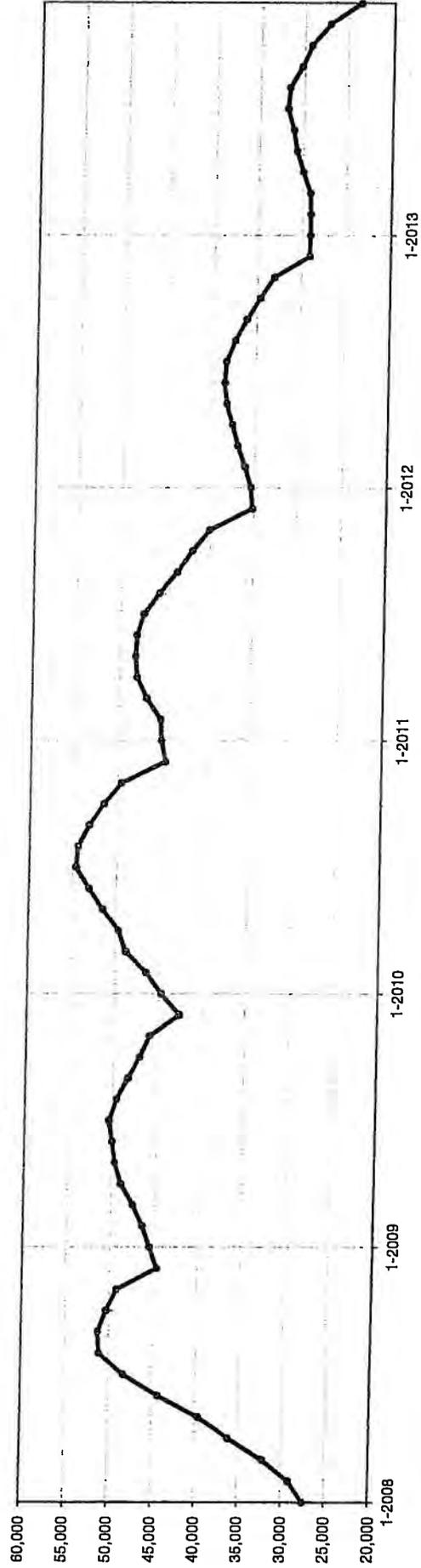


December



Month	Prior Year	Current Year	+/-
January	35,435	29,071	-18.0%
February	36,155	29,071	-19.6%
March	37,047	29,158	-21.3%
April	37,690	30,018	-20.4%
May	38,391	30,784	-19.8%
June	38,643	31,209	-19.2%
July	38,491	31,885	-17.2%
August	37,474	31,683	-15.5%
September	36,204	30,297	-16.3%
October	34,734	29,237	-15.8%
November	33,118	27,160	-18.0%
December	29,125	23,610	-18.9%
12-Month Avg	36,042	29,432	-18.3%

Historical Inventory of Homes for Sale



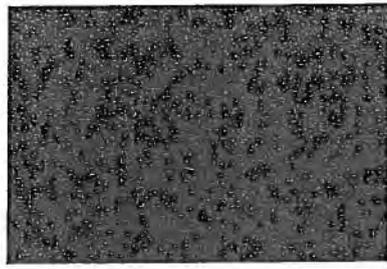
Months Supply of Inventory

The inventory of homes for sale at the end of a given month, divided by the average monthly pending sales from the last 12 months.



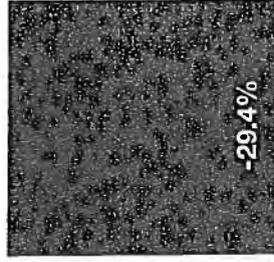
December

6.0



2011

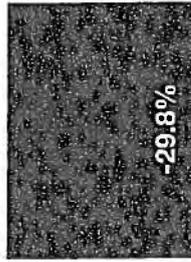
4.2



2012

-29.4%

3.0

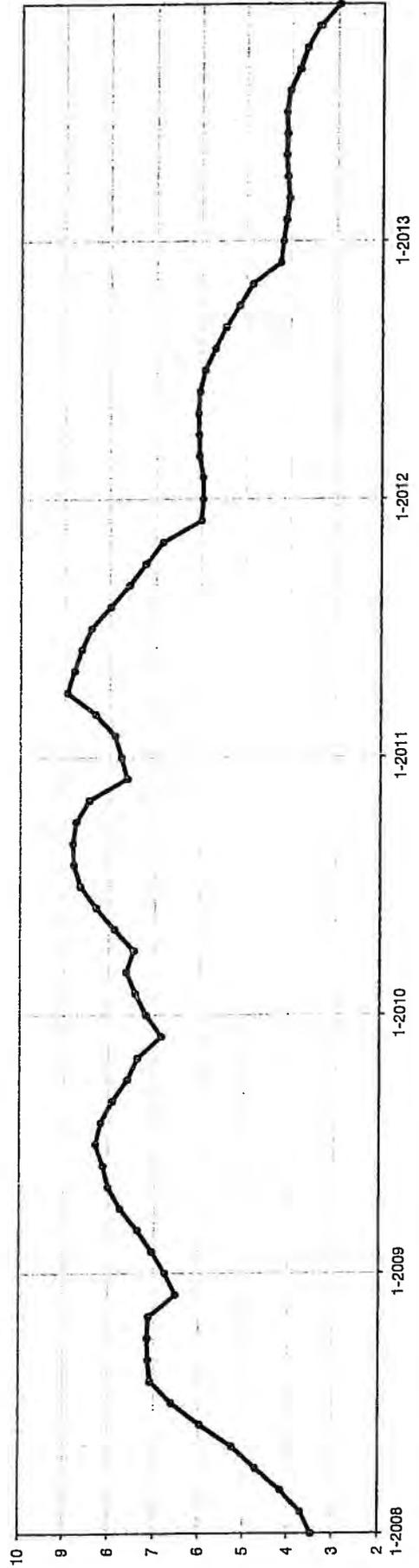


2013

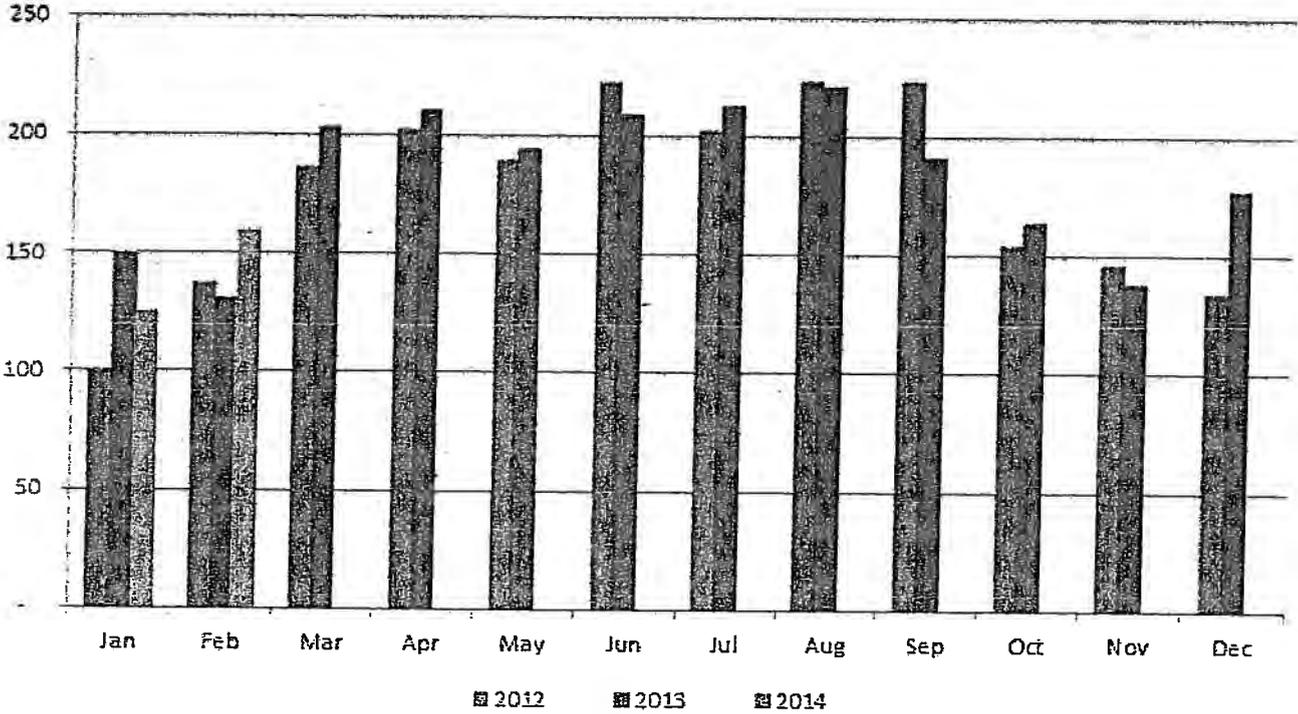
-29.8%

Month	Prior Year	Current Year	+/-
January	6.0	4.2	-29.9%
February	6.0	4.1	-31.1%
March	6.1	4.0	-33.1%
April	6.1	4.1	-32.6%
May	6.1	4.1	-32.3%
June	6.0	4.1	-32.1%
July	5.9	4.1	-30.6%
August	5.7	4.0	-29.1%
September	5.5	3.8	-29.9%
October	5.2	3.7	-28.8%
November	4.9	3.4	-30.3%
December	4.2	3.0	-29.8%
12-Month Avg	5.6	3.9	-30.9%

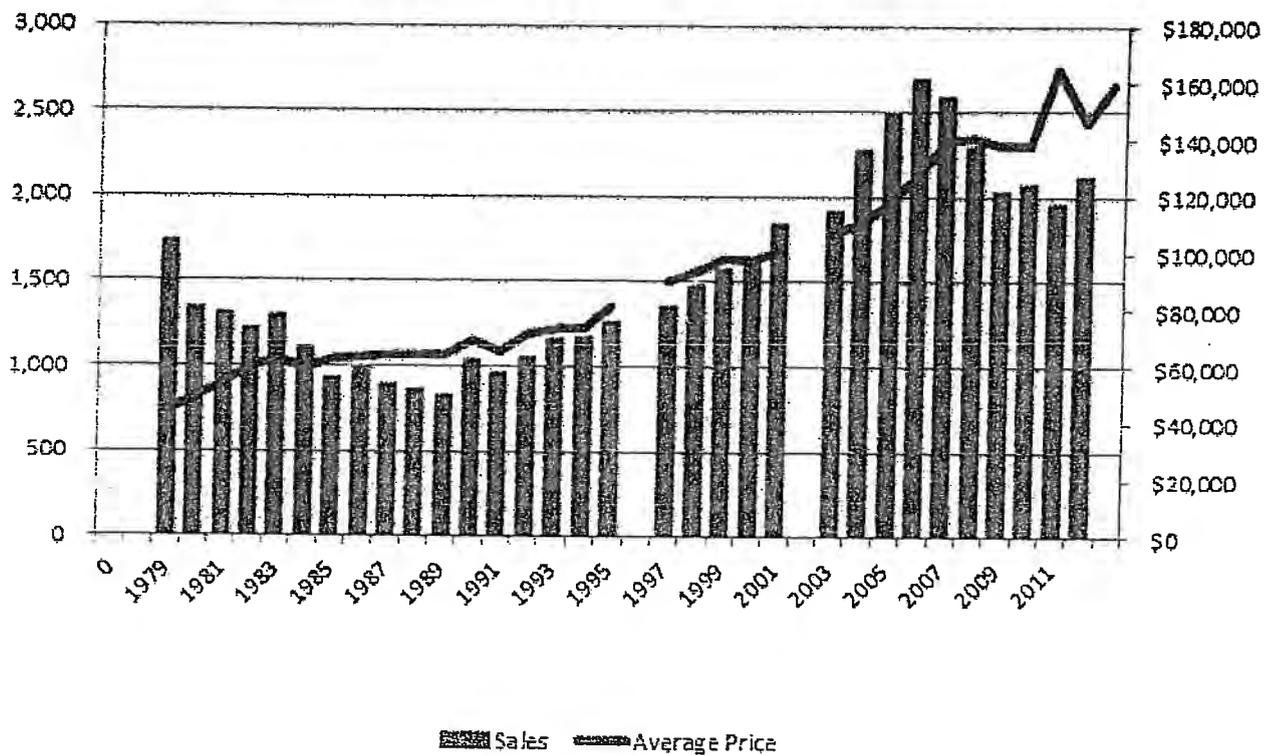
Historical Months Supply of Inventory



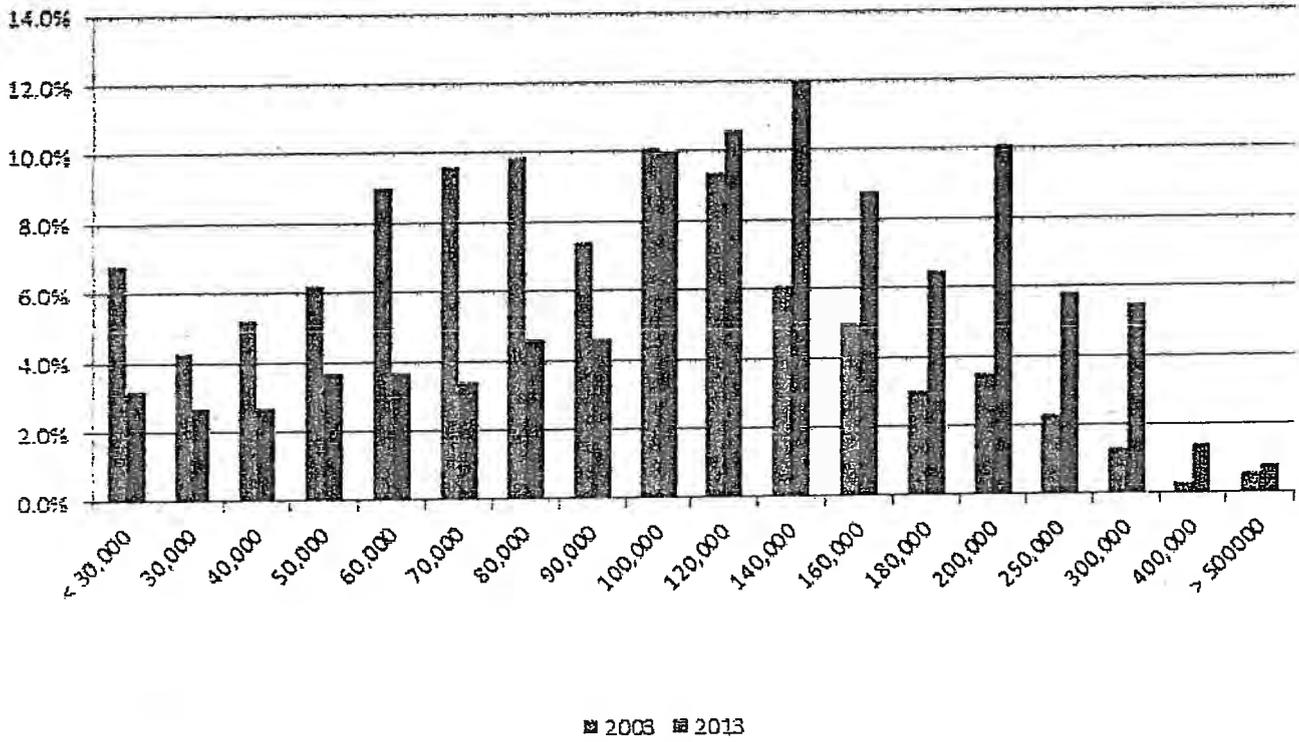
Home Sales



Home Sales and Average Price



Price Distribution





Helping Texans make better real estate decisions

Building Permits

MSA: Longview, TX

- Single-family
- 2-4 family
- 5+ family

Date	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
1980	432	-	72,200	-
1981	415	-3.9	73,700	2.1
1982	638	53.7	69,300	-6.0
1983	678	6.3	69,100	-0.3
1984	405	-40.3	71,200	3.0
1985	262	-35.3	62,900	-11.7
1986	210	-19.8	74,700	18.8
1987	183	-12.9	71,500	-4.3
1988	150	-18.0	79,800	11.6
1989	127	-15.3	81,800	2.5
1990	124	-2.4	71,000	-13.2
1991	130	4.8	74,900	5.5
1992	183	40.8	87,800	17.2
1993	234	27.9	85,100	-3.1
1994	293	25.2	92,200	8.3
1995	231	-21.2	93,100	1.0
1996	254	10.0	102,400	10.0
1997	240	-5.5	101,400	-1.0
1998	227	-5.4	109,800	8.3
1999	226	-0.4	124,300	13.2
2000	186	-17.7	127,300	2.4
2001	270	45.2	119,900	-5.8
2002	319	18.1	119,100	-0.7
2003	330	3.4	132,700	11.4
2004	320	-3.0	151,800	14.4
2005	386	20.6	140,500	-7.4
2006	376	-2.6	177,700	26.5
2007	360	-4.3	167,500	-5.7
2008	214	-40.6	161,800	-3.4
2009	171	-20.1	159,500	-1.4
2010	213	24.6	142,800	-10.5
2011	239	12.2	161,500	13.1

Source: U.S. Census Bureau and Real Estate Center at Texas A&M University
 Note: MSA data based on 2013 CBSA definitions.

Date	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
2012	245	2.5	138,600	-14.2
Monthly Data				
2013 - Jan	16	0.0	173,200	5.4
Feb	16	60.0	132,300	-14.8
Mar	19	-60.4	120,500	75.1
Apr	11	-31.2	180,900	6.9
May	23	155.6	144,700	-22.4
Jun	21	61.5	144,700	-17.2
Jul	22	46.7	144,700	-30.5
Aug	22	22.2	144,700	-4.2
Sép	19	35.7	144,700	57.3
Oct	20	53.8	144,700	-35.5
Nov	17	0.0	144,700	-29.4
Dec	15	15.4	144,700	4.3
2014 - Jan	18	12.5	144,700	-16.5
Feb	18	12.5	144,700	9.4

Source: U.S. Census Bureau and Real Estate Center at Texas A&M University
 Note: MSA data based on 2013 CBSA definitions.

Date	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
1980	205	-	30,300	-
1981	245	19.5	38,500	27.1
1982	376	53.5	34,100	-11.4
1983	126	-66.5	33,100	-2.9
1984	35	-72.2	41,100	24.2
1985	4	-88.6	10,000	-75.7
1986	2	-50.0	17,500	75.0
1987	4	100.0	18,500	5.7
1988	0	-100.0	-	-
1989	3	-	43,300	-
1990	0	-100.0	-	-
1991	24	-	23,700	-
1992	24	0.0	21,700	-8.4
1993	12	-50.0	28,600	31.8
1994	41	241.7	35,600	24.5
1995	25	-39.0	61,700	73.3
1996	10	-60.0	44,800	-27.4
1997	12	20.0	43,300	-3.3
1998	12	0.0	47,200	9.0
1999	0	-100.0	-	-
2000	0	-	-	-

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University
 Note: MSA data based on 2013 CBSA definitions.

Date	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
2001	20	-	32,000	-
2002	2	-90.0	42,500	32.8
2003	2	0.0	11,200	-73.6
2004	88	4,300.0	59,100	427.7
2005	10	-88.6	22,400	-62.1
2006	6	-40.0	47,000	109.8
2007	4	-33.3	40,000	-14.9
2008	8	100.0	62,500	56.2
2009	2	-75.0	25,000	-60.0
2010	56	2,700.0	60,500	142.0
2011	74	32.1	69,600	15.0
2012	36	-51.4	66,700	-4.2
Monthly Data				
2013 - Jan	10	-	82,000	-
Feb	4	-	70,000	-
Mar	8	100.0	85,000	-39.3
Apr	0	-	-	-
May	2	-87.5	68,600	-2.0
Jun	0	-	-	-
Jul	4	0.0	68,600	174.4
Aug	2	-50.0	68,600	96.0
Sep	2	-	68,600	-
Oct	2	-	68,600	-
Nov	4	-	68,600	-
Dec	4	-	68,600	-
2014 - Jan	2	-80.0	68,600	-16.3
Feb	2	-50.0	68,600	-2.0

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University
 Note: MSA data based on 2013 CBSA definitions.

Date	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
1980	450	-	18,300	-
1981	18	-96.0	26,900	47.0
1982	417	2,216.7	13,500	-49.8
1983	782	87.5	17,100	26.7
1984	192	-75.4	18,200	6.4
1985	191	-0.5	26,700	46.7
1986	0	-100.0	-	-
1987	32	-	20,200	-
1988	0	-100.0	-	-
1989	0	-	-	-

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University
 Note: MSA data based on 2013 CBSA definitions.

Date	Number of Dwelling Units		Average Value per Dwelling Unit	
	Units	Percent Change	Value (\$)	Percent Change
1990	0	-	-	-
1991	0	-	-	-
1992	6	-	21,700	-
1993	0	-100.0	-	-
1994	0	-	-	-
1995	145	-	55,100	-
1996	161	11.0	41,600	-24.5
1997	208	29.2	36,100	-13.2
1998	40	-80.8	34,300	-5.0
1999	144	260.0	46,900	36.7
2000	0	-100.0	-	-
2001	0	-	-	-
2002	0	-	-	-
2003	0	-	-	-
2004	80	-	43,800	-
2005	0	-100.0	-	-
2006	269	-	43,600	-
2007	17	-93.7	46,000	5.5
2008	53	211.8	46,000	0.0
2009	26	-50.9	52,700	14.6
2010	222	753.8	56,800	7.8
2011	164	-26.1	54,000	-4.9
2012	414	152.4	53,400	-1.1
Monthly Data				
2013 - Jan	78	-	76,900	-
Feb	0	-	-	-
Mar	0	-	-	-
Apr	64	-	179,700	-
May	17	-	57,900	-
Jun	12	-	57,900	-
Jul	13	-	57,900	-
Aug	9	-	57,900	-
Sep	17	-	57,900	-
Oct	20	-76.7	57,900	60.8
Nov	13	-	57,900	-
Dec	16	-79.5	57,900	-29.5
2014 - Jan	15	-80.8	57,900	-24.7
Feb	18	-	57,900	-

Source: U.S. Bureau of Census and Real Estate Center at Texas A&M University
 Note: MSA data based on 2013 CBSA definitions.

Data power users: Download data file available with extended date range (text file in comma-separated-value format)

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2014 Residential Schedule & Ratio Data



MOBILE HOME CLASSIFICATION SCHEDULE AND DEPRECIATION GUIDE

2014

CLASS	T-2S	T-3S	T-4S	T-2D	T-3D	T-4D	T-5D
	LOW	FAIR	AVERAGE	LOW	FAIR	AVERAGE	GOOD
QUALITY							
AVG. LENGTH	52	64	76	52	64	76	3 SECTIONS
PRICE/SQ FOOT	\$28.00	\$30.00	\$34.00	\$28.00	\$30.00	\$35.00	\$40.00
DEPR. % GOOD							
1 YEAR	97	97	97	97	97	97	97
2 YEAR	93	93	94	94	94	94	94
3 YEAR	89	89	91	91	91	91	91
4 YEAR	85	85	88	88	88	88	88
5 YEAR	80	80	85	85	85	85	85
6 YEAR	76	76	82	82	82	82	82
7 YEAR	72	72	78	78	78	78	78
8 YEAR	67	67	75	75	75	75	75
9 YEAR	62	62	71	71	71	71	71
10 YEAR	57	57	68	68	68	68	68
12 YEAR	47	47	60	60	60	60	60
14 YEAR	39	39	52	52	52	52	52
16 YEAR	30	30	45	45	45	45	45
18 YEAR	24	24	37	37	37	37	37
20 YEAR	21	21	29	29	29	29	29
22 YEAR	10	10	24	24	24	24	24
24 YEAR			21	21	21	21	21
26 YEAR			10	10	10	10	10
28 YEAR							
30 YEAR							
32 YEAR							
34 YEAR							
35+ YEAR							

Final Run
2014 Ratio Calculations based on
Ratio Reports

Improvement Class	2013 Schedule Cost	Number of Sales	Indicated Median Ratio	Multiplier	2014 Schedule Cost	M/S Base Cost	Market Modifier	2013-2014 Percent Change
F2	59.93	6	99.1500	1.0086	60.45	66.26	0.9123	0.87%
F3M	67.65	10	92.3800	1.0825	70.36			4.01%
F3	76.67	39	96.1700	1.0398	79.72	72.88	1.0939	3.98%
F3P	78.78	19	94.0600	1.0632	81.93			4.00%
F4M	80.89	6	94.4200	1.0591	84.13			4.01%
F4	83.01	10	96.5600	1.0356	85.97	83.50	1.0296	3.57%
F4P	83.55	7	96.0900	1.0407	86.95			4.07%
F5M	84.09	1	97.6800	1.0238	87.03			3.50%
F5	84.63	3	91.4100	1.0940	87.17	88.88	0.9808	3.00%
F5P	85.18	1	85.3600	1.1715	87.74			3.01%
F6M	86.74			#DIV/0!	89.34			3.00%
F6	88.91	2	99.2300	1.0078	91.58	103.71	0.8830	3.00%
F6P	92.76	2	100.6200	0.9938	95.54			3.00%
F7M	96.61				99.51			3.00%
F7	100.50				103.52	119.15	0.8688	3.00%
F7P	106.07				109.25			3.00%
F8M	112.60				118.23			5.00%
F8	119.11	1	94.2700	1.0608	125.07	134.59	0.9293	5.00%
F8P	125.62				131.90			5.00%
M2	59.50				61.29	68.64	0.8929	3.01%
V3M	63.41	3	87.7300	1.1399	65.31			3.00%
V3	77.71	14	96.1400	1.0401	80.83	75.44	1.0714	4.01%
V3P	86.43	26	99.2900	1.0072	87.05			0.72%
V4M	87.59	52	98.9700	1.0104	88.50			1.04%
V4	88.75	233	98.8700	1.0114	89.76	84.71	1.0596	1.14%
V4P	89.05	120	99.0200	1.0099	89.93			0.99%
V5M	89.35	63	98.2600	1.0177	90.93			1.77%
V5	89.65	78	98.1700	1.0186	91.32	94.21	0.9693	1.86%
V5P	90.82	52	100.5400	0.9946	93.71			3.18%
V6M	92.05	21	97.7400	1.0231	96.10			4.40%
V6	93.27	21	99.6600	1.0034	98.49	106.65	0.9235	5.60%
V6P	99.74	18	101.8300	0.9820	102.73			3.00%
V7M	101.36	8	98.1500	1.0188	104.40			3.00%
V7	108.90	9	97.6200	1.0244	111.56	124.41	0.8967	2.44%
V7P	111.80	1	99.2900	1.0072	115.15			3.00%
V8M	114.86			#DIV/0!	120.60			5.00%
V8	124.47	1	100.1400	0.9986	130.70	142.17	0.9193	5.01%
V8P	126.97	1	87.3500	1.1448	133.32			5.00%
Total		828	RATIO	COD	PRD			3.27%

99.94 6.7821 100.2400

2014 RESIDENTIAL FRAME SCHEDULE

QUALITY	LOW			FAIR			AVERAGE			GOOD			VERY GOOD				
	SQFT	F2	SQ	F3M	F3	F3P	SQFT	F4M	F4	F4P	SQFT	F5M	F5	F5P	SQFT	F6M	F6	F6P
0-600	\$ 61.95	0-600	\$ 71.86	\$ 81.22	\$ 83.43	0-600	\$ 86.63	\$ 88.47	\$ 89.45	0-600	\$ 89.53	\$ 89.67	\$ 90.24	0-600	\$ 91.34	\$ 93.58	\$ 97.54
601-700	\$ 61.95	601-700	\$ 71.86	\$ 81.22	\$ 83.43	601-700	\$ 86.63	\$ 88.47	\$ 89.45	601-700	\$ 89.53	\$ 89.67	\$ 90.24	601-700	\$ 91.34	\$ 93.58	\$ 97.54
701-800	\$ 61.45	701-800	\$ 71.86	\$ 81.22	\$ 83.43	701-800	\$ 86.63	\$ 88.47	\$ 89.45	701-800	\$ 89.53	\$ 89.67	\$ 90.24	701-800	\$ 91.34	\$ 93.58	\$ 97.54
801-900	\$ 60.95	801-900	\$ 71.36	\$ 80.72	\$ 82.93	801-900	\$ 86.63	\$ 88.47	\$ 89.45	801-900	\$ 89.53	\$ 89.67	\$ 90.24	801-900	\$ 91.34	\$ 93.58	\$ 97.54
901-1000	\$ 60.45	901-1000	\$ 70.86	\$ 80.22	\$ 82.43	901-1000	\$ 86.13	\$ 87.97	\$ 88.95	901-1000	\$ 89.53	\$ 89.67	\$ 90.24	901-1000	\$ 91.34	\$ 93.58	\$ 97.54
1001-1200	\$ 59.95	1001-1200	\$ 70.36	\$ 79.72	\$ 81.93	1001-1200	\$ 85.63	\$ 87.47	\$ 88.45	1001-1200	\$ 89.03	\$ 89.17	\$ 89.74	1001-1200	\$ 91.34	\$ 93.58	\$ 97.54
1201-1400	\$ 59.45	1201-1400	\$ 69.86	\$ 79.22	\$ 81.43	1201-1400	\$ 85.13	\$ 86.97	\$ 87.95	1201-1400	\$ 88.53	\$ 88.67	\$ 89.24	1201-1400	\$ 91.34	\$ 93.58	\$ 97.54
1401-1600	\$ 58.95	1401-1600	\$ 69.36	\$ 78.72	\$ 80.93	1401-1600	\$ 84.63	\$ 86.47	\$ 87.45	1401-1600	\$ 88.03	\$ 88.17	\$ 88.74	1401-1600	\$ 91.34	\$ 93.58	\$ 97.54
1601-2000	\$ 58.45	1601-2000	\$ 68.86	\$ 78.22	\$ 80.43	1601-2000	\$ 84.13	\$ 85.97	\$ 86.95	1601-2000	\$ 87.53	\$ 87.67	\$ 88.24	1601-2000	\$ 90.84	\$ 93.08	\$ 97.04
2001-2400	\$ 57.95	2001-2400	\$ 68.36	\$ 77.72	\$ 79.93	2001-2400	\$ 83.63	\$ 85.47	\$ 86.45	2001-2400	\$ 87.03	\$ 87.17	\$ 87.74	2001-2400	\$ 90.34	\$ 92.58	\$ 96.54
2401-2800	\$ 57.95	2401-2800	\$ 68.36	\$ 77.72	\$ 79.93	2401-2800	\$ 83.13	\$ 84.97	\$ 85.95	2401-2800	\$ 86.03	\$ 86.17	\$ 86.74	2401-2800	\$ 89.34	\$ 92.08	\$ 96.04
2801-3200	\$ 57.95	2801-3200	\$ 68.36	\$ 77.72	\$ 79.93	2801-3200	\$ 82.63	\$ 84.47	\$ 85.45	2801-3200	\$ 85.03	\$ 85.17	\$ 85.74	2801-3200	\$ 88.34	\$ 90.58	\$ 94.54
3201-3400	\$ 57.95	3201-3400	\$ 68.36	\$ 77.72	\$ 79.93	3201-3400	\$ 82.63	\$ 84.47	\$ 85.45	3201-3400	\$ 84.03	\$ 84.17	\$ 84.74	3201-3400	\$ 87.34	\$ 89.58	\$ 93.54
3400+	\$ 57.95	3400+	\$ 68.36	\$ 77.72	\$ 79.93	3400+	\$ 82.63	\$ 84.47	\$ 85.45	3400+	\$ 84.03	\$ 84.17	\$ 84.74	3400+	\$ 87.34	\$ 89.58	\$ 93.54
F7M	\$ 99.51	F7	\$ 103.52	F7P	\$ 109.25	F8M	\$ 118.23	F8	\$ 125.07	F8P	\$ 131.90						

2014 RESIDENTIAL MASONRY SCHEDULE

QUALITY	LOW			FAIR			AVERAGE			GOOD			VERY GOOD				
	SQ.FT	M2	3M	SQ.FT	M3	M3P	SQ.FT	M4M	M4	MAP	SQ.FT	MSM	M5	M5P	SQ.FT	MSM	M5	M5P
0-600	\$ 62.79	\$ 66.81	\$ 82.33	\$ 88.55	\$ 91.00	\$ 92.26	\$ 92.43	\$ 93.43	\$ 93.82	\$ 96.21	\$ 98.60	\$ 100.99	\$ 105.23				
601-700	\$ 62.79	\$ 66.81	\$ 82.33	\$ 88.55	\$ 91.00	\$ 92.26	\$ 92.43	\$ 93.43	\$ 93.82	\$ 96.21	\$ 98.60	\$ 100.99	\$ 105.23				
701-800	\$ 62.29	\$ 66.81	\$ 82.33	\$ 88.55	\$ 91.00	\$ 92.26	\$ 92.43	\$ 93.43	\$ 93.82	\$ 96.21	\$ 98.60	\$ 100.99	\$ 105.23				
801-900	\$ 61.79	\$ 66.31	\$ 81.83	\$ 88.05	\$ 91.00	\$ 92.26	\$ 92.43	\$ 93.43	\$ 93.82	\$ 96.21	\$ 98.60	\$ 100.99	\$ 105.23				
901-1000	\$ 61.29	\$ 65.81	\$ 81.33	\$ 87.55	\$ 90.50	\$ 91.76	\$ 91.93	\$ 93.43	\$ 93.82	\$ 96.21	\$ 98.60	\$ 100.99	\$ 105.23				
1001-1200	\$ 60.79	\$ 65.31	\$ 80.83	\$ 87.05	\$ 90.00	\$ 91.26	\$ 91.43	\$ 92.93	\$ 93.32	\$ 95.71	\$ 98.60	\$ 100.99	\$ 105.23				
1201-1400	\$ 60.29	\$ 64.81	\$ 80.33	\$ 86.55	\$ 89.50	\$ 90.76	\$ 90.93	\$ 92.43	\$ 92.82	\$ 95.21	\$ 98.60	\$ 100.99	\$ 105.23				
1401-1600	\$ 59.79	\$ 64.31	\$ 79.83	\$ 86.05	\$ 89.00	\$ 90.26	\$ 90.43	\$ 91.93	\$ 92.32	\$ 94.71	\$ 98.60	\$ 100.99	\$ 105.23				
1601-2000	\$ 59.29	\$ 63.81	\$ 79.33	\$ 85.55	\$ 88.50	\$ 89.76	\$ 89.93	\$ 91.43	\$ 91.82	\$ 94.21	\$ 98.60	\$ 100.99	\$ 105.23				
2001-2400	\$ 58.79	\$ 63.31	\$ 78.83	\$ 85.05	\$ 88.00	\$ 89.26	\$ 89.43	\$ 90.93	\$ 91.32	\$ 93.71	\$ 98.60	\$ 100.99	\$ 105.23				
2401-2800	\$ 58.79	\$ 63.31	\$ 78.83	\$ 85.05	\$ 87.50	\$ 88.76	\$ 88.93	\$ 90.32	\$ 91.32	\$ 92.71	\$ 98.60	\$ 100.99	\$ 105.23				
2801-3200	\$ 58.79	\$ 63.31	\$ 78.83	\$ 85.05	\$ 87.00	\$ 88.26	\$ 88.43	\$ 89.93	\$ 89.32	\$ 91.71	\$ 98.60	\$ 100.99	\$ 105.23				
3201-3400	\$ 58.79	\$ 63.31	\$ 78.83	\$ 85.05	\$ 87.00	\$ 88.26	\$ 88.43	\$ 87.93	\$ 88.32	\$ 90.71	\$ 98.60	\$ 100.99	\$ 105.23				
3400+	\$ 58.79	\$ 63.31	\$ 78.83	\$ 85.05	\$ 87.00	\$ 88.26	\$ 88.43	\$ 87.93	\$ 88.32	\$ 90.71	\$ 98.60	\$ 100.99	\$ 105.23				

M7M	M7	M7P	M8M	M8	M8P
\$ 104.40	\$ 111.56	\$ 115.15	\$ 120.60	\$ 130.70	\$ 133.32

FRAME/MASONRY DEPRECIATION TABLES

IMPROVEMENT CLASS	AGE LIFE	DEPRECIATION TABLE
F1	35 YEARS	R-35
F2, M1	40 YEARS	R-40
F3, M2	45 YEARS	R-45
F4, M3	50 YEARS	R-50
F5, F6, M4, M5	55 YEARS	R-55
M6	60 YEARS	R-60
F7, M7	65 YEARS	R-65
F8, M8	70 YEARS	R-70

R-45 DEPRECIATION TABLE

DEPR. TABLES		AVERAGE									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	97	96	94	93	92	90	89	87
11-20...		86	85	83	81	79	77	75	73	72	70
21-30...		68	66	64	64	63	63	62	62	61	61
31-40...		60	60	59	59	58	58	57	57	56	56
41-50...		55	55	54	54	53	53	52	52	51	50
51-60...		49	48	47	46	45	44	43	42	41	40

DEPR. TABLES		EXCELLENT									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	99	98	98	96	96	95	94	93	92
11-20...		92	91	90	89	87	86	85	84	83	82
21-30...		81	80	78	78	78	78	77	77	77	77
31-40...		76	76	75	75	75	75	74	74	74	74
41-50...		73	73	72	72	72	72	71	71	71	70
51-60...		69	69	68	68	67	66	66	65	65	64

DEPR. TABLES		FAIR									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	96	95	93	92	90	88	87	84
11-20...		83	82	80	77	75	72	70	68	66	64
21-30...		62	59	57	57	56	56	54	54	53	53
31-40...		52	52	51	51	50	50	48	48	47	47
41-50...		46	46	45	45	44	44	42	42	41	40
51-60...		39	38	36	35	34	33	32	30	29	28

DEPR. TABLES		GOOD									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	98	97	95	94	94	92	91	90
11-20...		89	88	86	85	83	82	80	78	78	76
21-30...		74	73	71	71	70	70	70	70	69	69
31-40...		68	68	67	67	66	66	66	66	65	65
41-50...		64	64	63	63	62	62	62	62	61	60
51-60...		59	58	58	57	56	55	54	54	53	52

DEPR. TABLES		POOR									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	97	96	94	92	90	89	86	85	82
11-20...		80	79	76	73	71	68	65	62	61	58
21-30...		55	52	50	50	48	48	47	47	45	45
31-40...		44	44	43	43	41	41	40	40	38	38
41-50...		37	37	36	36	34	34	33	33	31	30
51-60...		29	27	36	24	23	22	20	19	19	16

R-50 DEPRECIATION TABLE

DEPR. TABLES		AVERAGE									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	97	96	95	94	93	92	90	89
11-20...		88	87	85	84	83	81	80	78	76	75
21-30...		74	72	71	69	67	67	66	66	65	65
31-40...		64	64	63	63	62	62	61	61	60	60
41-50...		59	59	58	58	57	57	56	56	55	55
51-60...		54	54	53	53	52	51	50	49	48	47

DEPR. TABLES		EXCELLENT									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	99	98	98	97	96	96	95	94	93
11-20...		93	92	91	90	90	89	88	87	86	85
21-30...		84	83	83	81	80	80	80	80	79	79
31-40...		78	78	78	78	77	77	77	77	76	76
41-50...		75	75	75	75	74	74	74	74	73	73
51-60...		72	72	72	72	71	71	70	69	69	68

DEPR. TABLES		FAIR									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	96	95	94	93	92	90	88	87
11-20...		86	84	82	81	80	77	76	74	71	70
21-30...		69	66	65	63	60	60	59	59	58	58
31-40...		57	57	56	56	54	54	53	53	52	52
41-50...		51	51	50	50	48	48	47	47	46	46
51-60...		45	45	40	44	42	41	40	39	38	36

DEPR. TABLES		GOOD									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	98	97	96	95	94	94	92	91
11-20...		90	90	88	87	86	85	84	82	81	80
21-30...		79	78	77	75	74	74	73	73	72	72
31-40...		71	71	70	70	70	70	69	69	68	68
41-50...		67	67	66	66	66	66	65	65	64	64
51-60...		63	63	62	62	62	61	60	59	58	58

DEPR. TABLES		POOR									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	97	96	94	93	92	90	89	86	85
11-20...		83	82	79	78	76	73	72	69	66	65
21-30...		64	61	59	57	54	54	52	52	51	51
31-40...		50	50	48	48	47	47	45	45	44	44
41-50...		43	43	41	41	40	40	38	38	37	37
51-60...		36	36	34	34	33	31	30	29	27	26

R-55 DEPRECIATION TABLE

DEPR. TABLES		AVERAGE									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	98	97	96	95	94	93	92	91
11-20...		90	89	88	87	85	84	83	81	80	79
21-30...		78	77	76	74	73	71	69	69	68	68
31-40...		67	67	66	66	65	65	64	64	63	63
41-50...		62	62	61	61	60	60	59	59	58	58
51-60...		57	57	56	56	55	55	54	54	53	53

DEPR. TABLES		EXCELLENT									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	99	99	98	98	97	96	96	95	95
11-20...		94	93	93	92	91	90	90	89	88	87
21-30...		87	86	86	84	84	83	81	81	81	81
31-40...		80	80	80	80	79	79	78	78	78	78
41-50...		77	77	77	77	76	76	75	75	75	75
51-60...		74	74	74	74	73	73	72	72	72	72

DEPR. TABLES		FAIR									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	98	96	95	94	93	92	90	89
11-20...		88	87	86	84	82	81	80	77	76	75
21-30...		74	72	71	69	68	65	63	63	62	62
31-40...		60	60	59	59	58	58	57	57	56	56
41-50...		54	54	53	53	52	52	51	51	50	50
51-60...		48	48	47	47	46	46	45	45	44	44

DEPR. TABLES		GOOD									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	98	98	98	97	96	95	94	94	93
11-20...		92	91	90	90	88	87	86	85	84	83
21-30...		82	82	81	79	78	77	75	75	74	74
31-40...		74	74	73	73	72	72	71	71	70	70
41-50...		70	70	69	69	68	68	67	67	66	66
51-60...		66	66	65	65	64	64	63	63	62	62

DEPR. TABLES		POOR									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		99	97	97	96	94	93	92	90	89	87
11-20...		86	85	83	82	79	78	76	73	72	71
21-30...		69	68	66	64	62	59	57	57	55	55
31-40...		54	54	52	52	51	51	50	50	48	48
41-50...		47	47	45	45	44	44	43	43	41	41
51-60...		40	40	38	38	37	37	36	36	34	34

R-60 DEPRECIATION TABLE

DEPR. TABLES	AVERAGE									
EFF AGE...	1	2	3	4	5	6	7	8	9	0
1-10...	100	99	98	97	96	96	95	94	93	92
11-20...	91	90	89	88	88	87	85	84	83	82
21-30...	81	80	79	77	76	75	74	72	71	69
31-40...	69	68	68	67	67	66	66	65	65	64
41-50...	64	63	63	62	62	61	61	60	60	59
51-60...	59	58	58	57	57	56	56	55	55	54

DEPR. TABLES	EXCELLENT									
EFF AGE...	1	2	3	4	5	6	7	8	9	0
1-10...	100	99	99	98	98	98	97	96	96	95
11-20...	95	94	93	93	93	92	91	90	90	89
21-30...	89	88	87	86	86	85	84	83	83	81
31-40...	81	81	81	80	80	80	80	79	79	78
41-50...	78	78	78	77	77	77	77	76	76	75
51-60...	75	75	75	74	74	74	74	73	73	72

DEPR. TABLES	FAIR									
EFF AGE...	1	2	3	4	5	6	7	8	9	0
1-10...	100	99	98	96	95	95	94	93	92	90
11-20...	89	88	87	86	86	84	82	81	80	78
21-30...	77	76	75	72	71	70	69	66	65	63
31-40...	63	62	62	60	60	59	59	58	58	57
41-50...	57	56	56	54	54	53	53	52	52	51
51-60...	51	50	50	48	48	47	47	46	46	45

DEPR. TABLES	GOOD									
EFF AGE...	1	2	3	4	5	6	7	8	9	0
1-10...	100	99	98	98	97	97	96	95	94	94
11-20...	93	92	91	90	90	90	88	87	86	86
21-30...	85	84	83	82	81	80	79	78	77	75
31-40...	75	74	74	74	74	73	73	72	72	71
41-50...	71	70	70	70	70	69	69	68	68	67
51-60...	67	66	66	66	66	65	65	64	64	63

DEPR. TABLES	POOR									
EFF AGE...	1	2	3	4	5	6	7	8	9	0
1-10...	100	99	97	96	94	94	93	92	90	89
11-20...	87	86	85	83	83	82	79	78	76	75
21-30...	73	72	71	68	66	65	64	61	59	57
31-40...	57	55	55	54	54	52	52	51	51	50
41-50...	50	48	48	47	47	45	45	44	44	43
51-60...	43	41	41	40	40	38	38	37	37	36



R-65 DEPRECIATION TABLE

DEPR. TABLES		AVERAGE									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		100	99	98	98	97	96	95	95	94	93
11-20...		92	91	90	90	89	88	87	86	85	84
21-30...		84	83	82	80	79	78	77	76	75	73
31-40...		72	71	70	70	69	69	68	68	67	67
41-50...		66	66	65	65	64	64	53	63	62	62
51-60...		61	61	60	60	59	59	58	58	57	57

DEPR. TABLES		EXCELLENT									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		100	99	98	98	96	95	94	94	93	92
11-20...		90	89	88	88	87	86	84	83	82	81
21-30...		81	80	78	76	75	74	72	71	70	68
31-40...		66	65	64	64	63	63	62	62	60	60
41-50...		59	59	58	58	57	57	56	56	54	54
51-60...		53	53	52	52	51	51	50	50	48	48

DEPR. TABLES		GOOD									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		100	99	98	98	98	97	96	96	95	94
11-20...		94	93	92	92	91	90	90	89	88	87
21-30...		87	86	86	84	83	82	82	81	80	78
31-40...		78	77	76	76	75	75	74	74	74	74
41-50...		73	73	72	72	71	71	70	70	70	70
51-60...		69	69	68	68	67	67	66	66	66	66

R-70 DEPRECIATION TABLE

DEPR. TABLES		AVERAGE									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		100	99	99	98	98	97	96	96	95	95
11-20...		94	93	92	92	91	90	90	89	88	87
21-30...		87	86	85	84	83	82	81	80	79	78
31-40...		77	76	75	73	72	71	70	70	69	69
41-50...		68	68	67	67	66	66	65	65	64	64
51-60...		63	63	62	62	61	61	60	60	59	59

DEPR. TABLES		EXCELLENT									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		100	99	99	98	98	96	95	95	94	94
11-20...		93	92	90	90	89	88	88	87	86	84
21-30...		84	83	82	81	80	78	77	76	75	74
31-40...		72	71	70	68	66	65	64	64	63	63
41-50...		62	62	60	60	59	59	58	58	57	57
51-60...		56	56	54	54	53	53	52	52	51	51

DEPR. TABLES		GOOD									
EFF AGE...		1	2	3	4	5	6	7	8	9	0
1-10...		100	99	99	98	98	98	97	97	96	96
11-20...		95	94	94	94	93	92	92	91	90	90
21-30...		90	89	88	87	86	86	85	84	83	82
31-40...		82	81	80	78	78	77	76	76	75	75
41-50...		74	74	74	74	73	73	72	72	71	71
51-60...		70	70	70	70	69	69	68	68	67	67

Class M2

M2

BASE SQ. FT.		900'	
BASE PRICE	\$	72.67	
SUB - FLOORING	\$	(2.24)	
FLOOR COVERING	\$	1.87	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
ADJUSTED BASE	\$	72.30	
ADJ. BASE		COST MULTIPLIER	LOCAL MULTIPLIER M & S BASE
\$ 72.30		1.01	0.94 \$ 68.64
M & S BASE		MARKET MODIFIER	COST/MKT SCH.
\$ 68.64		0.8929	\$ 61.29

Class M3

M3

BASE SQ. FT.		1100'	
BASE PRICE	\$	77.63	
SUB - FLOORING	\$	(2.48)	
FLOOR COVERING	\$	2.54	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	1.77	
ADJUSTED BASE	\$	79.46	
ADJ. BASE	79.46	COST MULTIPLIER	1.01
		LOCAL MULTIPLIER	0.94
		M & S BASE	\$ 75.44
M & S BASE	75.44	MARKET MODIFIER	1.0714
		COST/MKT SCH.	\$ 80.83

M3M

	MKT. M3		MKT. M2		SUM
\$	80.83	\$	61.29	\$	142.12
	SUM/2-M3				
\$	(9.77)				
	MKT. M3		ADJUSTMENT		MKT. M3M
\$	80.83	\$	(15.52)	\$	65.31

Additional \$5.75 adjustment needed for M3M

M3P

	MKT. M4		MKT. M3		DIFFERENCE
\$	89.75	\$	80.83	\$	8.93
	DIFFERENCE / 3				
\$	2.98				
	MKT. M3		ADJUSTMENT		MKT. M3P
\$	80.83	\$	(6.22)	\$	87.05

Additional \$5.24 adjustment needed for M3P

Class M4

M4

BASE SQ. FT.		1700'	
BASE PRICE	\$	84.46	
SUB - FLOORING	\$	(2.76)	
FLOOR COVERING	\$	3.63	
A/C	\$	2.01	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	1.88	
ADJUSTED BASE	\$	89.22	
ADJ. BASE	\$	89.22	
COST MULTIPLIER		1.01	
LOCAL MULTIPLIER		0.94	
M & S BASE	\$		\$ 84.71
M & S BASE	\$	84.71	
MARKET MODIFIER		1.0596	
COST/MKT SCH.			\$ 89.75

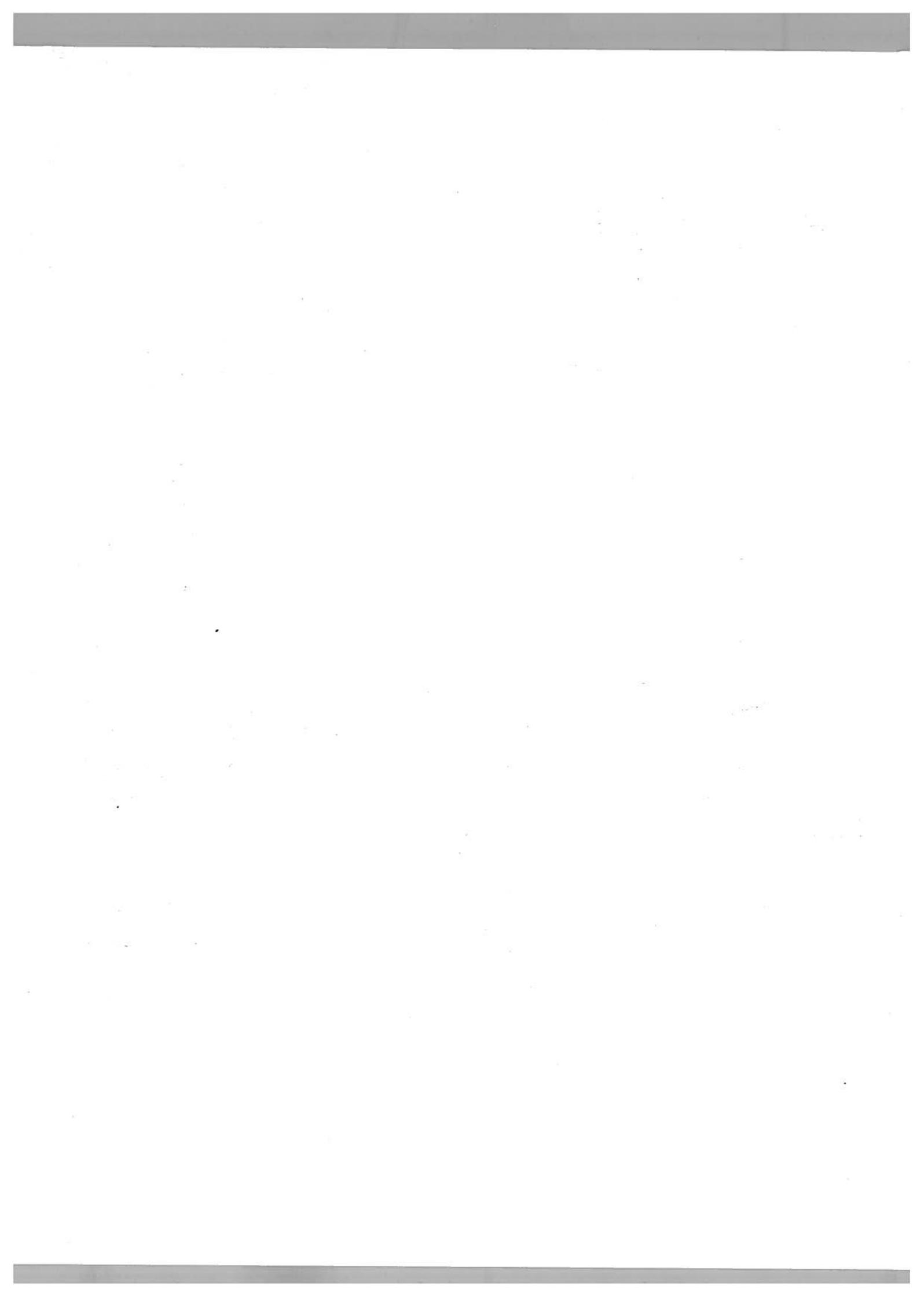
M4M

	MKT. M4	MKT. M3	DIFFERENCE
\$	89.75	\$ 80.83	\$ 8.93
	DIFFERENCE / 3		
\$	(3.68)		
	MKT. M4	ADJUSTMENT	MKT. M4M
\$	89.75	\$ (1.26)	\$ 88.50

Only used an adjustment of (\$1.26) for M4M

M4P

	MKT. M5	MKT. M4	DIFFERENCE
\$	91.32	\$ 89.75	\$ 1.56
	DIFFERENCE / 3		
\$	0.52		
	MKT. M4	ADJUSTMENT	MKT. M4P
\$	89.75	\$ 0.17	\$ 89.93



Class M5

M5

BASE SQ. FT.		2400'	
BASE PRICE	\$	92.88	
ROOFING	\$	(1.18)	
SUB - FLOORING	\$	(3.95)	
FLOOR COVERING	\$	6.78	
A/C	\$	2.24	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	2.46	
ADJUSTED BASE	\$	99.23	
ADJ. BASE	\$	99.23	
COST MULTIPLIER		1.01	
LOCAL MULTIPLIER		0.94	
M & S BASE	\$		94.21
M & S BASE	\$	94.21	
MARKET MODIFIER		0.9693	
COST/MKT SCH.			\$ 91.32

M5M

	MKT. M5		MKT. M4		DIFFERENCE
\$	91.32	\$	89.75	\$	1.56
	DIFFERENCE / 3				
\$	(0.30)				
	MKT. M5		ADJUSTMENT		MKT. M5M
\$	91.32	\$	(0.39)	\$	90.93

M5P

	MKT. M6		MKT. M5		DIFFERENCE
\$	98.49	\$	91.32	\$	7.17
	DIFFERENCE / 3				
\$	2.39				
	MKT. M5		ADJUSTMENT		MKT. M5P
\$	91.32	\$	2.39	\$	93.71

Only used an adjustment of \$2.39 for M5P

Class M6

M6

BASE SQ. FT.		3200'	
BASE PRICE	\$	104.35	
ROOFING	\$	(1.50)	
SUB - FLOORING	\$	(4.58)	
FLOOR COVERING	\$	9.50	
A/C	\$	2.37	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	2.19	
ADJUSTED BASE	\$	112.33	
ADJ. BASE	\$	112.33	
		1.01	
		0.94	
M & S BASE	\$		106.65
		0.9235	
			98.49

M6M

	MKT. M6		MKT. M5		DIFFERENCE
\$	98.49	\$	91.32	\$	7.17
	DIFFERENCE / 3				
\$	(1.22)				
	MKT. M6		ADJUSTMENT		MKT. M6M
\$	98.49	\$	(2.39)	\$	96.10

M6P

	MKT. M7		MKT. M6		DIFFERENCE
\$	111.56	\$	98.49	\$	13.07
	DIFFERENCE / 3				
\$	4.36				
	MKT. M6		ADJUSTMENT		MKT. M6P
\$	98.49	\$	4.24	\$	102.73

Additional \$0.12 adjustment needed for M6P

Class M7

M7

BASE SQ. FT.	4000'			
BASE PRICE	\$	124.04		
ROOFING	\$	(3.92)		
SUB - FLOORING	\$	(4.99)		
FLOOR COVERING	\$	11.42		
A/C	\$	2.44		
ENERGY ADJUSTMENT	\$	-	Moderate Climate	
FOUNDATION ADJ	\$	-	Moderate Climate	
BUILT IN APPL.	\$	2.05		
ADJUSTED BASE				
	\$	131.04		
ADJ. BASE		131.04	COST MULTIPLIER	LOCAL MULTIPLIER
	\$		1.01	0.94
M & S BASE		124.41	MARKET MODIFIER	M & S BASE
	\$		0.8967	\$ 124.41
			COST/MKT SCH.	
			\$	111.56

M7M

MKT. M7	MKT. M6	DIFFERENCE
\$ 111.56	\$ 98.49	\$ 13.07
DIFFERENCE / 3		
\$ (5.21)		
MKT. M7	ADJUSTMENT	MKT. M7M
\$ 111.56	\$ (7.16)	\$ 104.40

Additional (\$1.95) adjustment needed for M7M

M7P

MKT. M8	MKT. M7	DIFFERENCE
\$ 130.70	\$ 111.56	\$ 19.14
DIFFERENCE / 3		
\$ 6.38		
MKT. M7	ADJUSTMENT	MKT. M7P
\$ 111.56	\$ 3.59	\$ 115.15

Only used an adjustment of \$3.59 for M7P

Class M8

M8

BASE SQ. FT.	5200'		
BASE PRICE	\$	143.72	
ROOFING	\$	(6.31)	
SUB - FLOORING	\$	(5.39)	
FLOOR COVERING	\$	13.33	
A/C	\$	2.50	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	1.90	
<hr/>			
ADJUSTED BASE	\$	149.75	
<hr/>			
ADJ. BASE	\$	149.75	
COST MULTIPLIER		1.01	
LOCAL MULTIPLIER		0.94	
M & S BASE	\$		\$ 142.17
M & S BASE	\$	142.17	
MARKET MODIFIER		0.9193	
COST/MKT SCH.	\$		130.70

M8M

MKT. M8		MKT. M7	DIFFERENCE
\$	130.70	\$	111.56
		\$	19.14
DIFFERENCE / 3			
\$	6.38		
MKT. M8		ADJUSTMENT	MKT. M8M
\$	130.70	\$	120.60

Additional (\$3.72) adjustment needed for M8M

M8P

MKT. M8		MKT. M8M	DIFFERENCE
\$	130.70	\$	120.60
		\$	10.10
DIFFERENCE / 3			
\$	3.20		
MKT. M8		ADJUSTMENT	MKT. M8P
\$	130.70	\$	133.32

Only used an adjustment of \$2.62 for M8P

Class F2

F2

BASE SQ. FT.	900'		
BASE PRICE			
BASE PRICE	\$	66.64	
FLOOR COVERING	\$	1.87	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
ADJUSTED BASE			
ADJUSTED BASE	\$	68.51	
ADJ. BASE		COST MULTIPLIER	LOCAL MULTIPLIER
\$ 68.51		1.04	0.93
M & S BASE		MARKET MODIFIER	COST/MKT SCH.
\$ 66.26		0.9123	\$ 60.45

Class F3

F3

BASE SQ. FT.		1100'	
BASE PRICE	\$	71.04	
FLOOR COVERING	\$	2.54	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	1.77	
ADJUSTED BASE		\$	75.35
ADJ. BASE		COST MULTIPLIER	LOCAL MULTIPLIER
\$	75.35	1.04	0.93
M & S BASE		MARKET MODIFIER	COST/MKT SCH.
\$	72.88	1.0939	\$ 79.72

F3M

MKT. F3		MKT. F2		SUM
\$	79.72	\$	60.45	\$
(SUM/2)-F3				
\$	(9.64)			
MKT. F3		ADJUSTMENT		MKT. F3M
\$	79.72	\$	(9.36)	\$
				70.36

Additional 24 adjustment needed for F3M

F3P

MKT. F4		MKT. F3		DIFFERENCE
\$	85.97	\$	79.72	\$
DIFFERENCE / 3				
\$	2.08			
MKT. F3		ADJUSTMENT		MKT. F3P
\$	79.72	\$	2.21	\$
				81.93

Class F4

F4

BASE SQ. FT.	1700'		
BASE PRICE	\$	78.81	
FLOOR COVERING	\$	3.63	
A/C	\$	2.01	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	1.88	
ADJUSTED BASE	\$	86.33	
ADJ. BASE	86.33	COST MULTIPLIER	LOCAL MULTIPLIER M & S BASE
\$		1.04	0.93 \$ 83.50
M & S BASE	83.50	MARKET MODIFIER	COST/MKT SCH.
\$		1.0296	\$ 85.97

F4M

MKT. F4	MKT. F3	DIFFERENCE	
\$ 85.97	\$ 79.72	\$ 6.25	
DIFFERENCE / 3			
\$ (2.12)			
MKT. F4	ADJUSTMENT	MKT. F4M	
\$ 85.97	\$ (1.84)	\$ 84.13	

F4P

MKT. F5	MKT. F4	DIFFERENCE	
\$ 87.17	\$ 85.97	\$ 1.20	
DIFFERENCE / 3			
\$ 0.40			
MKT. F4	ADJUSTMENT	MKT. F4P	
\$ 85.97	\$ 0.98	\$ 86.95	

Class F5

F5

BASE SQ. FT.		2400'	
BASE PRICE	\$	85.54	
ROOFING	\$	(1.18)	
SUB - FLOORING	\$	(3.95)	
FLOOR COVERING	\$	6.78	
A/C	\$	2.24	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	2.46	
ADJUSTED BASE		\$	91.89
ADJ. BASE	\$	91.89	
COST MULTIPLIER	1.04	LOCAL MULTIPLIER	0.93
M & S BASE	\$	88.88	
M & S BASE	\$	88.88	
MARKET MODIFIER	0.9808	COST/MKT SCH.	\$ 87.17

F5M

MKT. F5		MKT. F4		DIFFERENCE
\$ 87.17		\$ 85.97		\$ 1.20
DIFFERENCE / 3				
\$ (0.54)				
MKT. F5		ADJUSTMENT		MKT. F5M
\$ 87.17		\$ (0.14)		\$ 87.03

F5P

MKT. F6		MKT. F5		DIFFERENCE
\$ 91.58		\$ 87.17		\$ 4.41
DIFFERENCE / 3				
\$ 1.47				
MKT. F5		ADJUSTMENT		MKT. F5P
\$ 87.17		\$ (0.57)		\$ 87.74

Only used an adjustment of \$0.57 for F5P

Class F6

F6

BASE SQ. FT.		3200'	
BASE PRICE	\$	99.25	
ROOFING	\$	(1.50)	
SUB- FLOORING	\$	(4.58)	
FLOOR COVERING	\$	9.50	
A/C	\$	2.37	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	2.19	
ADJUSTED BASE			
	\$	107.23	
ADJ. BASE		COST MULTIPLIER	LOCAL MULTIPLIER
\$ 107.23		1.04	0.93
M & S BASE		MARKET MODIFIER	COST/MKT SCH.
\$ 103.71		0.883	\$ 91.58
			M & S BASE
			\$ 103.71

F6M

	MKT. F6		MKT. F5		DIFFERENCE
\$	91.58	\$	87.17	\$	4.41
	DIFFERENCE / 3				
\$	(1.43)				
	MKT. F6		ADJUSTMENT		MKT. F6M
\$	91.58	\$	(2.24)	\$	89.34

Additional (\$0.81) adjustment needed for F6M

F6P

	MKT. F7		MKT. F6		DIFFERENCE
\$	103.52	\$	91.58	\$	11.94
	DIFFERENCE / 3				
\$	3.85				
	MKT. F6		ADJUSTMENT		MKT. F6P
\$	91.58	\$	3.96	\$	95.54

Class F7

F7

BASE SQ. FT.		4000'	
BASE PRICE	\$	116.19	
ROOFING	\$	(3.92)	
SUB - FLOORING	\$	(4.99)	
FLOOR COVERING	\$	11.42	
A/C	\$	2.44	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	2.05	
ADJUSTED BASE	\$	123.19	
ADJ. BASE		COST MULTIPLIER	LOCAL MULTIPLIER
\$ 123.19		1.04	0.93
M & S BASE		MARKET MODIFIER	COST/MKT SCH.
\$ 119.15		0.8688	\$ 103.52

F7M

	MKT. F7		MKT. F6		DIFFERENCE
\$	103.52	\$	91.58	\$	11.94
	DIFFERENCE / 3				
\$	3.98				
	MKT. F7		ADJUSTMENT		MKT. F7M
\$	103.52	\$	(4.01)	\$	99.51

Additional (\$0.03) adjustment needed for F7M

F7P

	MKT. F8		MKT. F7		DIFFERENCE
\$	125.07	\$	103.52	\$	21.55
	DIFFERENCE / 3				
\$	7.18				
	MKT. F7		ADJUSTMENT		MKT. F7P
\$	103.52	\$	5.73	\$	109.25

Only used an adjustment of \$5.73 for F7P

Class F8

F8

BASE SQ. FT.		5200'
BASE PRICE	\$	133.12
ROOFING	\$	(6.31)
SUB - FLOORING	\$	(5.39)
FLOOR COVERING	\$	13.33
A/C	\$	2.50
ENERGY ADJUSTMENT	\$	- Moderate Climate
FOUNDATION ADJ	\$	- Moderate Climate
BUILT IN APPL.	\$	1.90
ADJUSTED BASE	\$	139.15
ADJ. BASE	\$	139.15
COST MULTIPLIER	1.04	
LOCAL MULTIPLIER	0.93	
M & S BASE	\$	134.59
M & S BASE	\$	134.59
MARKET MODIFIER	0.9293	
COST/MKT SCH.	\$	125.07

F8M

MKT. F8	MKT. F7	DIFFERENCE
\$ 125.07	\$ 103.52	\$ 21.55
DIFFERENCE / 3		
\$ (6.20)		
MKT. F8	ADJUSTMENT	MKT. F8M
\$ 125.07	\$ (6.84)	\$ 118.23

Additional (\$0.64) adjustment needed for F8M

F8P

MKT. F8	MKT. F8M	DIFFERENCE
\$ 125.07	\$ 118.23	\$ 6.84
DIFFERENCE / 3		
\$ 6.51		
MKT. F8	ADJUSTMENT	MKT. F8P
\$ 125.07	\$ 6.83	\$ 131.90

Metal Residences

METAL

BASE SQ. FT.		1700'	
BASE PRICE	\$	21.43	
INTERIOR FINISH	\$	21.27	
A/C	\$	5.82	
FLOOR COVERING	\$	3.63	
PLUMBING	\$	6.90	
ENERGY ADJUSTMENT	\$	-	Moderate Climate
FOUNDATION ADJ	\$	-	Moderate Climate
BUILT IN APPL.	\$	1.89	
ADJUSTED BASE	\$	60.94	
ADJ. BASE		COST MULTIPLIER	LOCAL MULTIPLIER M & S BASE
\$ 60.94		1.04	0.93 \$ 58.94
M & S BASE		MARKET MODIFIER	COST/MKT SCH.
\$ 58.94		1.0119	\$ 59.64

*Range for metal residences is between \$55 and \$65 per square foot.

METM \$55.64

MET \$59.64

METP \$64.64

**GREGG APPRAISAL DISTRICT
COMMERCIAL/INDUSTRIAL MANUAL
2014**

Revised 8/8/2014

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1. Introduction

The following manual is intended to supplement, not replace the IAAO Manual, USPAP and the Texas Property Tax Code. In using this manual, it is assumed that the appraiser is educated as to basic appraisal theory and concepts used in the appraisal of commercial property. This manual is designed to orient the appraiser to the methodology used by the Gregg Appraisal District in appraising commercial and industrial properties, as well as special use properties within its jurisdiction. It is designed to be user friendly and easy to access. Each topic is referenced by a unique number in the Table of Contents and cross referenced in the index at the end of the manual. Also, there is a section containing current market information which pertains to work and analysis done for the current appraisal year.

To ensure equality and uniformity as directed by the Texas Property Tax Code, the Gregg Appraisal district employs guidelines established by USPAP and IAAO in conjunction with current market/valuation guidelines and publications.

2. Property Description

2.1. Discovery - The following is a discussion of the methods used by the District to discover property to be placed on the Appraisal Roll

2.1.1. Field Inspections: “P-Codes” are the vehicles with which the Appraisal Technician Staff “earmarks” accounts that need to be rechecked due to “Permits” or “Reports” which indicate a change has been made to a property. Accounts receiving these codes are printed and become part of the current year’s fieldwork. Items “A thru D” are examples of the types of Permits and Reports that generate “P-Codes”

- A. City Permits** – Building permits are collected by a designated staff member that contacts each entity and requests them for the appropriate time frame. Permits are printed each August or early September and attached to the appropriate appraisal card by the appraisal technicians. They are then inspected in the field by the appraisal department. New permits are printed in January or early February to insure that all permits since September are worked.
- B. Mechanics Liens** – Mechanics Liens are filed with the County Clerk’s office and often have information about new structures and costs. The District gets copies of the Liens through the deed collection process. These liens are then distributed by the Records Department to the appropriate appraiser to be checked.
- C. Fire Reports** – We receive fire reports from the entities on a monthly to bi-monthly basis. These reports are mailed in by some entities and a designated staff member collects them for the rest. They are attached to the field card by the appraisal technicians and the appraisers use that to field check burned properties.
- D. Septic Permits** – Septic Permits are received on a periodic basis and are used to help locate rural properties that are outside the city limits and are not required to obtain building permits. They are attached to the field card by the appraisal technician department.
- E. Drive-Outs** – Drive-outs are scheduled for the week before and after January 1 of each year for the appraisal staff. All areas of the District are driven to account for any partial complete, burned or damaged properties, or any other physical condition that might impact market value as of January 1. Occupancy rates are also noted for certain categories of properties such as office complexes and shopping centers.

2.1.2. Alternative Sources:

A. Realtors – Realtors are contacted for property information when it is not possible to obtain the information from other sources or when we are given permission from the property owner.

B. Newspaper – The newspapers often have stories about business expansions, new structures, or new businesses moving into formerly vacant spaces. The classifieds are also a good source for properties available. These articles are reviewed and cut out of the newspaper by the appraisal staff or if possible by a designated staff member. They are kept in a file by the appropriate appraiser, a field card is printed, and field checked for the referenced property.

2.2. Data Collection – The District uses the following techniques, where appropriate, to collect the data necessary to complete accurate and USPAP compliant appraisals.

2.2.1. Data Sources:

A. Sales Letters – Sales Letters are sent to the buyer and seller of properties each time a deed transfer is recorded. These letters are sent out and coordinated by the appraisal technician staff. Letters received back are then entered and coded for verification and validation by the appraisers.

B. Fee Appraisers- Appraisers often will exchange information with the Appraisal District in order to obtain information themselves. The District should always attempt to get any information available and a copy of their information when their appraisal is completed. Any information collected is given to the appraisal technician staff and a copy is entered in the Access program.

C. Fee Appraisals – Appraisals that are submitted to District for a property value dispute or any other reason can contain very useful information for valuing other properties as well. Relevant information should be taken from the appraisal, stored in Access, and given to the appraisal technician staff to be coded and filed.

D. Realtors – Realtors often have knowledge of properties unavailable to the District through other sources. These appraisers or appraisal technician staff contact them as the need arises. This information is then processed and stored similar to the other types of data sources.

E. Property Owners – Owners are the best source of information on the property they own and this information can be stored and used to help value other properties as well.

F. Surveys – Surveys done by other organizations, such as apartment associations, or in-house surveys are an extremely useful tool for gathering information on property categories. These can be obtained by contacting the appropriate organization or through members of that group.

G. Multiple Listing Service – The MLS often has sales and other information on properties that have sold through Realtors associated with the Board of Realtors. This information is gathered and coded by the appraisal technicians similar to the other data sources discussed above.

2.3. Market Analysis – The market analysis, done annually, is listed in the report section of this manual and a copy is stored in the Resource Center.

2.4. Highest & Best Use Analysis – As part of a market value analysis, where applicable, each parcel should be tested for highest and best use each time market conditions change in the area of the subject parcel. The appraised value will reflect the highest and best use, not necessarily the current use.

2.4.1. Zoning- Zoning should be examined, looking at current and potential changes. The District has zoning maps on file and we receive updates from the City after each change by the City. These copies are distributed to the appropriate appraisers. In the course of the analysis, the appraiser should contact the various cities to determine the likelihood that the zoning could be changed and to what uses.

2.4.2. Flood Maps – We have FEMA maps located in the map storage area. These maps are reviewed to determine flood plain status on appropriate properties and/or to verify what the appraiser sees in his field review.

2.4.3. Neighborhood Trends – Every year the District is reviewed for areas that are changing in either a positive or negative way. These reviews include ratio studies, field inspections, and tracking activity through newspapers or other sources. Some signs of change are new construction activity, vacant buildings filling up, or increasing vacancies and properties for sale. This review is done by the appraisers during their normal appraisal activities and year-end reviews.

2.4.4. Site Analysis – In determining highest and best use, the appraiser takes note of any topographical advantages or disadvantages, the availability of utilities, access to major streets, etc. and adjusts the land values as necessary through functional or economic adjustments.

3. Approaches To Value

3.1. **Cost** – The District calculates a cost approach on all properties.

3.1.1. Land Valuation - The District values land using generally accepted appraisal practices, such as the sales comparison approach, abstraction methods, and allocation methods. The commercial appraiser will run ratio reports and sales listings to determine areas of concern. These sales will be posted to the appropriate maps, by hand or GIS, and analyzed for the appropriate land pricing changes.

A. Units of Measure – Commercial property in the District is priced using one of the following methods.

1. **Square Foot Pricing** – This is the most common pricing scheme used to value properties. The area of the subject tract is determined in square feet and the appropriate pricing scheme is entered on the field card.
2. **Acreage Pricing** – This pricing is used more for large industrial tracts or the back portion of larger tracts that the frontage has been priced by another method.
3. **Front Foot Pricing** – This pricing is used when the property is located in a subdivision and there is no difference in market value for a residential lot versus a commercial lot.
4. **Flat Value Pricing** – This pricing is rarely used in commercial property valuation. It is used primarily for rear pieces of tracts or tracts that are extremely small or oddly shaped.

B. Uniform Pricing Depth – The uniform pricing depth for the District is 200 ft. We take the frontage times the depth of 200 ft. to price at the main pricing scheme and the back area is priced at a lower value per square foot, acre, etc.

3.1.2. Improvement Valuation – Commercial and Industrial Improvements are valued in the cost approach using the following sources.

A. Marshall & Swift Cost Guide – The Marshall and Swift Cost Guide is a nationally recognized cost valuation service and is provided to us in hard copy (located in the resource center) as well as in software. The Gregg Appraisal District has recently completed the conversion of all commercial properties to this automated method. (This software also allows for the market and income methods to be calculated on any property, allowing for the appraiser to use the most applicable method of valuation on each property.) The subject property is classified using the M & S prescribed criteria and the appropriate costs and

modifiers are automatically applied to the property. The costs and depreciation are updated as of January first of each year, thus insuring current market value as well as uniformity among property types.

- B. Local Building Costs** – These costs are obtained from the builder through surveys, individual property reviews, and property owners, and building permits. They are applied to the area of the improvements and checked against the other sources available.
- C. Commercial Class Coding** – The District has developed a coding system called the Commercial Class Code (CCC). This code consists of two numbers and identifies the type of property being appraised. Currently the District is in the process of converting the commercial properties over to the Marshall & Swift Commercial Estimator. This program designates a Class Code for the “Type” of construction and a separate “Ranking” to indicate the Quality of Construction.
- D. Depreciation** - The depreciation schedule is based on Marshall & Swift and local sources. The subject is reviewed in the field for condition and year built. The appropriate condition code is entered on the field card. The depreciation schedule is automatically applied based on the age, construction quality, and the condition. Any observed Functional or Economic Obsolescence is added based on appraiser judgment and any empirical evidence available, such as cost to cure, market evidence, etc.
- E. Modifiers** – Modifiers are developed for the improvement valuations as indicated in the market by the commercial appraiser. A variety of methods are used to develop these modifiers as outlined in the IAAO Manual. Some examples are benchmark properties, market sales, and rent loss analysis.

3.2. Sales Comparison Approach – A sales comparison approach is used on every category where sufficient sales data is available to have confidence in the results. The sales information is used to develop benchmark properties within categories and to develop sales models. These models are then applied and modified as necessary to account for individual property differences. This process is undertaken each year during the fall or early spring.

3.2.1. Sales Analysis – Sales analysis within the District involves the cooperation and teamwork of several staff members. The following discussion explains the process used.

- A. Sales Data Collection** – The appraisal technicians send out sales letters to the buyer and seller on a monthly basis. These letters, when returned, are coded and entered in the computer by the technicians. These sales are reviewed in the field and, as needed, the parties are contacted. Realtors, appraisers, and other agents for property owners are also sources of information for market transactions and can be contacted by the appraiser as information is needed.

B. Sales Screening and Processing – All sales are reviewed for accuracy, whether they are market transactions, and for as many terms as are available to us. This is done by reviewing the property records, the property itself, and where possible, contacting the property owners. Sales are entered and coded by the data entry technicians after review by the appraisers. Sales are also stored in the Access program located on the Commercial Appraisers computer.

C. Intangible Value - The Gregg County Appraisal District will consider the exclusion of Intangible value from the sale of commercial property on a case by case basis. This exclusion is considered based on the unique circumstances of each particular property. An exclusion of intangible value from the real property value should always begin with the determination of the tangible portion of both the real and personal property. The difference between tangible and intangible property is best explained by the definition of each term. According to *The Dictionary of Real Estate Appraisal*, (Appraisal Institute, 3rd Edition), the terms are defined as follows:

Intangible Property

- 1) Non-physical items of personal property, franchises, trademarks, patents, copyrights and goodwill.
- 2) Deferred items such as a development or organization expense.

Tangible Property

- 1) Property that can be perceived with the senses; includes land, fixed improvements, furnishing, merchandise, and other items of working capital used in an enterprise.

The procedure itself will be to first determine the market value of the subject property either through the sale price or the income approach. The value of the different variables such as improvements, land, and personal property will be determined and verified with sales information, cost information, or any other supporting documentation. Once these values are identified and substantiated, these values will be deducted from the sale price of the subject property. Questions of validity (no subject and comparables) must be addressed and verified prior to making any final value determination.

D. Ratio Studies and Sales Reporting – Ratio Studies are done using a variety of stratifications and will be discussed in more detail in the next section. Recall is used to provide a variety of reports on sales and sales stratification.

3.2.2. Sales Models – Sales Models are developed using various methods. Benchmark properties are a main focus of the District's sales modeling. Typical properties in each property category are used to develop benchmarks that can be used to value similar properties ranked within that category.

3.3. Income Approach - The income approach to value is applied to those real properties which are typically viewed by market participants as “income producing”, and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimation of market rent on a per unit basis. This can be derived from a variety of sources ranging from local market study publications, to actual rent data furnished by property owners. This per unit rental rate multiplied by the number of units results in the estimate of potential gross income.

3.3.1. Income Model - A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established based on local market study publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized allowance is then subtracted from the potential gross income estimate to arrive at an effective gross income. Allowable expenses and expense ratio estimates are based on a study of the local market, with the assumption of *prudent management*. Different expense ratios are developed for different types of commercial property based on use. Another form of allowable expense is the replacement of short-lived items (such as roof or floor coverings, air conditioning or major mechanical equipment or appliances) requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on an annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves. Subtracting the allowable expenses (inclusive of replacement reserves) from the effective gross income results in an estimate of net operating income.

POTENTIAL GROSS RENT
VACANCY and COLLECTION LOSSES
EFFECTIVE GROSS RENT
+ NET MISCELLANEOUS (SECONDARY) INCOME
EFFECTIVE GROSS INCOME
- ALLOWED EXPENSES INCLUDING RESERVES
NET OPERATING INCOME

3.3.2. Direct Capitalization Techniques – Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from the built-up method (band-of-investment).

This method relates to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publications.

The overall cap rate for an income property is composed of the various components that determine a rate of return for real estate investments. The most important of these is the safe or riskless rate, typically considered to be a U.S. Treasury 30 year Bond. To the safe rate are added components to cover the non-liquidity and administrative-managements costs of real estate investments, typically 2.0% and 2.0% respectively.

Risk is the perceived degree of probability of loss, and given the low income restriction, age, rural location and stability of market demand of the property, it was felt to require an additional 3.0%

Thus in this illustration, the Overall Cap Rate is:

Safe Rate	4.56%
Non-Liquidity	2.00%
Administrative	2.00%
Risk Rate	<u>3.00%</u>
Overall Cap Rate	11.56%

However, this Overall Cap Rate is developed without regard to FmHA's peculiar financing which limit the risk of ownership by providing reduced interest payments market interest in the form of Interest Credit and increased occupancy through Rental Assistance.

Since the Interest Credit and Rental Assistance are considered factor that lower the risk of ownership, therefore, the Capitalization Rate should be adjusted to reflect this lower risk. Hence the Overall Cap Rate is adjusted as follows:

Overall Cap Rate	11.56%
Less: Adjustment for Interest Credit	- 2.00%
Adjustment for Rental Assistance	<u>- 1.00%</u>
Adjusted Overall Cap Rate	8.56%

The cap rate ranges from 8.56% – 11.56%

POTENTIAL GROSS RENT
VACANCY and COLLECTION LOSSES
EFFECTIVE GROSS RENT
+ NET MISCELLANEOUS (SECONDARY) INCOME
EFFECTIVE GROSS INCOME
- ALLOWED EXPENSES INCLUDING RESERVES
NET OPERATING INCOME/OVERALL RATE
INDICATION OF VALUE

4. Statistical Review

4.1. Ratio Reports – Ratio reports and sales oriented reports are run at various stages throughout the year. These are used to determine the District's appraisal level on property categories. To assess the District's performance on the overall ratios for the school districts, reports are run four (4) times per year by the commercial appraiser. Typically the time-frame for these reports are, September to get a picture of how the district looks going in to the appraisal year, March, to see what kind of schedule adjustments are needed, April, to measure our performance going into the notice period, and finally, July, to measure our final performance for the year. These reports are also used to measure individual property categories and schedule testing. Some of the reports are discussed below.

4.1.1. Ratio Reports by Variables – Ratio reports are broken down by any number of variables. Some of these include by entity, by class code, by size, or by sales coding, etc. They are run by the commercial appraiser as discussed above.

4.2. Database Reports – This category contains reports generated by recall, Access, and Excel programs. A more detailed explanation of each type of report is listed below.

4.2.1. Recall Reports – Recall reports are run to get information on any variable contained in the mainframe. These reports can be run as needed by the appraiser or turned in to be run by the Data Processing Department, depending on the complexity of the reports. The appraiser specifies what information is required and how it is to be stratified. The report will be developed using these criteria and the results are used to value properties or to help in the development of models and benchmarks.

4.2.2. Access Reports – Access is a database developed by the District to track Income, Sales, and Cost information that are important to the District. Reports can be developed to draw out any variable tracked or stratify properties by these characteristics. This program is located on the commercial appraisers PC and is updated by the appraiser or the appraisal technician staff as information comes in.

4.2.3. Excel Reports – Excel is another computer database that Information can be downloaded from the mainframe onto a floppy disk and manipulated by the appraisers through their PC. These downloads are typically done as needed by the appraiser or the Data Processing Department. Stratification can be done based on the variables tracked.

4.3. Stratification Reports - Properties can be stratified using the methods outlined above and can be based on any number of variables, whether major or minor.

5. Model Testing, Quality Control, Correlation

5.1. Specification – The District develops models for various categories of property within the Commercial – Industrial category. The basic model for Commercial and Industrial properties is described below.

Value = ((Building Area * Unit Price ... * Modifiers... * Depreciation...) * Neighborhood Adjustments) + Land Value

Building Area = Square Footage of Improvement

Unit Price = Price per Square Foot

Modifiers = Adjustments to Base Price such as Size or Eave Height

Depreciation = Physical, Functional, and Economic Obsolescence

Neighborhood Adjustments = Adjustment for Varying Market Conditions of Neighborhoods

Land Value = Market Value of Land

5.1.1. Market Variables – These variables are such things as eave height, size, or quality of construction and are factored in either through the unit price or with modifiers. Locational factors are taken into account through the use of neighborhood adjustments or economic obsolescence.

5.2. Calibration – Once the proper model has been selected or developed and the variables identified. The next step is to refine those variables to accurately reflect their impact.

5.2.1. Variable Refinement – Each variable in the model has to be tested for its impact on the overall resulting market value. This is done by running ratio reports and stratifications to determine that variables' impact on the end result. If the variable has no impact or is negligible, then it would be discarded. The variables are reviewed each year during the valuation process by the appraiser to determine its value and validity.

5.3. Final Value Implementation – When the model has been selected and calibrated to reflect actual market conditions in the District it is time to get the value conclusions implemented. There are three methods used by the Appraisal District for accomplishing this implementation and are discussed below.

5.3.1. Individual Property Changes – Individual appraisal field cards can be printed and the changes made on the card by the appraiser. These cards are then turned in to the data entry technicians to be entered. These are properties that require changes beyond, or in addition to, changes made by the schedule or mass changes.

5.3.2. Mass Changes – A request for changes in a whole neighborhood, subdivision, or entity can be turned in to data processing and these will be changed without individual cards being turned in. These changes will then need to be reviewed by

the appraiser and tested to insure the changes were made accurately and achieved the desired result.

5.3.3. Schedule Changes – These changes again will be written up by the appraiser and turned in to data processing. The schedule will be changed per this request and the values recalculated. After the value changes, the schedules should be reviewed to insure the proper changes were affected and the changes achieved the desired results.

5.3.4. Quality Control – After the changes are made, it is vital that the appraiser review the results to insure that the intended changes were made and that the results are as expected. Quality control is an important and necessary step in any appraisal effort.

Current Commercial/Industrial Market Trends

8/8/2014

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COMMERCIAL/INDUSTRIAL APPRAISAL DEPARTMENT

Senior Commercial Appraiser: Belva Sanders, RPA

Commercial Appraiser: Patricia Coppedge, RPA

Following is a simplified narrative of responsibilities and duties of the commercial appraisal department:

Properly value all commercial real property in our jurisdiction by the application of generally accepted appraisal methods and techniques

Measure all new or altered properties

Perform routine field inspections

Collection/analysis of income and expense data

Collection/analysis of sales and listing data

Maintain knowledge of local market trends

Handle all property tax abatements, pollution control exemptions, CHDO exemptions, recreational land use exemptions & foreign trade zone exemptions where applicable

Communicate with taxpayers and other professionals

Handle inquiry, protests, ARB hearings and assist in litigation involving disputed commercial property valuations

Ensure compliance with Texas Property Tax Code

Properties appraised include:

Number	State Code	Definition	Value
128	B1	Multi-family-Apartments	\$201,867,610*
1,434	C2	Vacant lots & tract	\$36,049,690*
545	C8	Vacant lots - exempt	\$14,984,210*
4180	F1	Commercial real estate	\$1,370,966,790*
240	F2	Industrial real estate	\$241,432,072*
801	F3	Commercial real estate - exempt	\$889,698,310*
<u>7,132</u>		<u>Total number of accounts</u>	<u>\$2,754,998,682*</u>

*Values derived from 2014 pre-certification figures and queries

Number of improved properties: 5,349

5,096 accounts valued with cost method (Marshall & Swift)
253 properties valued with income models
 55 shopping centers
 34 office centers
 56 hotel/motels (3,119 rooms)
 108 apartment complexes (11,024 units) all units in jurisdiction
 4 townhome complexes (144 units) all units in jurisdiction
Remaining accounts valued by other means

ADDITIONAL INFORMATION

Approx \$77.8 million in newly constructed properties

- *Based on the percentage completion of each individual property as of 1/1/14
- *Excludes any ISD or government owned property
- *Includes properties that may have property tax abatements

All office centers and shopping centers have been put back on the commercial schedule utilizing an excel spreadsheet and flat valuing the improvement onto the account. The 2014 schedule was created using actual information received during 2013 protest season as well as RealtyRates information for the state of Texas. Our criteria for office centers valued by income is based upon the size of the property – using 10,000 square feet or more as a base and/or properties that completed and returned the survey for income producing properties.

The concrete and asphalt pricing for parking lots has been updated utilizing Marshall & Swift cost valuation and depreciation schedule for the 2014 appraisal year. Concrete cost has been decreased from \$5.00 per square foot to \$4.00 per square foot based upon information received during the 2013 protest season and asphalt pricing remains unchanged at \$2.50 per square foot. All commercial property valued on a cost approach has been reworked to insure that the concrete and asphalt is working off of the same schedule to insure fair and uniform policies are followed.

Approximately 1500 parcels in the Kilgore ISD were “rechecked” for the 2014 appraisal year, keeping the commercial department on track for the 5 year recheck schedule. “Change Finder” software was added to our pictometry software last year. Utilizing this new software, the commercial department additionally identified parcels that were marked as new, changed or demolished by comparing 2010 to 2012 aerial photos in Longview and Gladewater ISD’s.

Special projects for 2014 was to complete the ranking of 1.0 and 1.5 improvements to a rank 2.0 if warranted. As we worked these accounts, a closer examination was given to accounts with occupational codes 406 (warehoused) and code 344 (offices) to confirm that the office area was larger than the 4 to 12 percent of the total improvement square footage that Marshall & Swift allows for automatically.

NEW IMPROVEMENTS 2014

	PID	Address	Description	PERMIT \$	done yet	VALUE
1	34988	GLASKEY	NEW IMP \$11,400,000 LeTOURNE	\$11,400,000	YES	\$11,400,000
2	200289	LAGO TRAIL	NEW RETMT CENTER	\$5,400,000	YES	\$5,759,430
3	199464	HG @ BILL OWENS	HEATON EYE	\$2,000,000	YES	\$1,467,500
4	1144905	3409 FOURTH	STAYBRIDGE SUITES	\$4,050,000	YES	\$5,770,850
5	1184095	END OF HAWKINS	ARABELLA ESTATES	\$1,680,000	40%	\$672,000
6	1184095	END OF HAWKINS	ASSISTED LIVING AND COTTAGE	\$4,680,000	40%	\$1,848,000
7	1184098	END OF HAWKINS	140 BED NURSING HOME	\$6,000,000	40%	\$2,400,000
8	13536	HWY 80 @ LAKE HARRIS	NEW IMP	\$0	YES	\$243,120
9	69898	1618 COTTON	MATHESON GAS OFFICE	\$540,000	YES	\$572,210
10	199220	1009 WAL ST	MEXICAN RESTAURANT	\$325,000	YES	\$726,990
11	1172137	HWY 259	ADVANCE ROOFING SVCS	\$0	YES	\$846,910
12	17021	AMBASSADOR DR	DENNIS BOLES	\$300,000	YES	\$329,180
13	27939	AVE A @ NIBLICK	STORAGE	\$0	YES	\$352,630
14	33370	HWY 80	ADVANCED AUTO PARTS	\$350,000	YES	\$615,410
15	33101	HWY 80	CASH EXPRESS	\$20,000	YES	\$207,570
16	20845	EASTMAN	BAGLEYS AUTO PARTS	\$328,100	YES	\$161,950
17	1184127	HWY 80	POPEYES CHICKEN	\$819,473	YES	\$978,460
18	1173099	HWY 80 @ MONEY	MCDONALDS - GLDW	\$0	YES	\$874,380
19	13491	HWY 80	ENERGY WELFAB NEW IMP	\$0	40%	\$230,190
20	1173088	MCCANN @ HAWKINS	NEW APTS (AMBERWOOD)	\$10,970,000	60%	\$6,582,000
21	18868	LOOP 281 @ US 259	FENTON HONDA	\$6,500,000	YES	\$6,147,450
22	199297	HWY 259	EASTMAN CREDIT UNION	\$2,626,690	YES	\$1,694,230
23	200812	ACCESS	CRACKER BARRELL	\$907,000	YES	\$946,680
24	1173655	EASTMAN	DENNYS	\$0	YES	\$979,370
25	15549	FM 2087	MASTER ALIGNERS	\$0	YES	\$134,710
26	109266	FM 2087	KK MOBBS NEW OFFICE	\$0	YES	\$553,760
27	21555	906 HARRISON	CLASS B WAREHOUSE	\$0	YES	\$164,490
28	24817	3230HAWKINS PKWY	EMERGENCY CLINIC	\$13,500,000	50%	\$6,750,000
29	200283	LAGO TRAIL	OFFICE BLDG JEFF RAMSEY	\$265,000	YES	\$431,460
30	1172853	655 LOOP	BARRY'S FAMILY POOLS	\$300,000	YES	\$420,260
31	1184101	JUDSON	SUMMIT CLUB	\$0	YES	\$2,384,750
32	1159214	DOWDEN DR	DOWDEN SUPPLY	\$200,000	YES	\$253,070
33	187751	HAWKINS	GUARANTY BANK	\$1,600,000	60%	\$917,040
34	1173441	SYNERGY BLVD	SYNERGY PARK	\$3,600,000	YES	\$3,661,810
35	1029884	MARVIN A SMITH	NEW	\$0	YES	\$286,090
36	21101	2600 ALPINE	KIMS PET RESORT	\$0	YES	\$647,590
37	32293	KILGORE STREET	CICI PIZZA	\$540,000	YES	\$385,000
38	58765	HICKORY DR, GLDW	YOUTH BASEBALL	\$0	YES	\$182,390
39	1159192	FM 1252	NEW IMP	\$0	YES	\$1,489,810
40	28709	HWY 80	NEW IMP	\$0	YES	\$56,890
41	200291	BILL OWENS	NEW	\$600,000	40%	\$304,960
42	56988	209 HARLEM	NEW SANCTUARY	\$500,000	YES	\$614,600
43	27530	5810 W MARSHALL	NEW	\$170,000	YES	\$149,110
44	36163	2001 E BROADWAY GLD	NEW STORAGE	\$18,000	YES	\$20,270
45	14766	820 E COMMERCE GLD	NEW	\$100,110	YES	\$112,990
46	31966	812 E COMMERCE GLD	NEW	\$12,000	YES	\$79,500
47	41807	2800 PINE TREE	CLASSROOMS	\$927,500	YES	\$918,011
48	109559	900 ESTES DRIVE	NEW IMP	\$1	YES	\$477,520
49	12074	FM 1252 @ SH 135	NEW IMP	\$0	YES	\$640,140
50	1159213	DOWDEN DR	NEW IMP	\$225,000	YES	\$176,480
51	21554	D&R, 908 HARRISON RD	NEW IMP	\$0	YES	\$243,430
52	28643/44/45	SHIPPS MARINE	NEW IMP	\$184,975	YES	\$346,940
53	21556	D&R HARRISON RD	3RD IMP	\$0	YES	\$142,610

NEW IMPROVEMENTS 2014

	PID	Address	Description	PERMIT \$	done yet	VALUE
54	17950	FM 42 @ HARRISON	TRADES DAYS BLDGS		YES	\$515,170
55	1124042	22221 H G MOSLEY	NEW IMP	\$475,000	YES	\$564,830
56	1184265	MARVIN A SMITH	NEW IMP	\$0	YES	\$644,910
57	10076	885 HAMBY ROAD	NEW IMP	\$0	YES	\$93,460
58	15183	6395 JUDSON	OMITTED BLDG	\$0	YES	\$38,720
59	105790	3201 GOFORTH	NEW SHED	\$47,500	YES	\$160,870
60	1184212	HWY 271, GLADEWATER	NEW CHURCH	\$0		\$557,650
61	199277	3106 MAVERICK	NEW STG/WHSE	\$48,770	YES	57700
62	20216	1809 JUDSON	NEW CALL CENTER	\$160,000	YES	191290
63	38273	SH 49 @ WILLIAMS	NEW MOVED IN BLDG	\$0	YES	31890
64	27570	900 FISHER	NEW IMP	\$150,000	30%	211520
				\$82,520,119		\$77,820,201

Ups and downs of construction in Longview

By Jo Lee Ferguson Special to the News-Journal | Posted: Sunday, January 26, 2014 4:00 am

It was an up-and-down year for Longview construction, an analysis of city data shows.

Builders started more Longview projects in 2013, but their total value was down from a year earlier as residential and commercial remodeling took a hit that was balanced by remodeling and new construction of apartments.

"I'm glad 2013's over," said Casey Beddingfield, president of RLM General Contractors in Longview. "We were not busy in Longview. Our projects that we had that were keeping us busy were outside the city limits of Longview, so we're looking forward to 2014."

Excluding new apartment construction, the city of Longview issued 34 permits for new commercial construction inside the city with a total value of about \$83.6 million, up from 24 permits worth \$65.3 million in 2012.

In new apartment construction — anything four-plex or higher — there were 53 new construction commercial permits with a value of almost \$108.5 million, up from 45 permits at \$76.9 million in 2012. Apartment remodels brought commercial remodel activity up to 282 permits worth \$39.6 million, compared with 249 permits worth a little more than \$71 million in 2012.

Longview Independent School District campus construction projects that had been keeping his firm busy since 2008 wound down in 2013, Beddingfield said, and there was a lot of competition for the other projects being started.

Out-of-town firms are leading Longview Regional Medical Center's expansion. That also was the case with some other major projects, such as Eastman Credit Union's new branch on U.S. 259, and the new Paladin Luxury Apartments. (All but one of the new assisted living facilities built in Longview — Parkview on Hollybrook — were permitted in 2012.)

"We're still seeing a lot of competition for those few projects that are out there. There's more contractors chasing a fewer number of jobs," Beddingfield said.

Making it even tougher is the fact some Dallas-area contractors are reaching outside that market to look for work.

"You have fewer people chasing work (here) than in the Dallas area," Beddingfield said, adding that RLM and Transet are the two local firms that usually land large commercial projects, compared with about 100 companies of the same size in Dallas.

But the horizon for 2014 is brighter, Beddingfield said, with his company already landing an office renovation project at Stemco and construction of the Longview school district's new meat lab.

"I do see 2014 as being a better year for us just because I see some activity," he said. "Our local architects are starting to see some work which gives me a six month look ahead of what might be coming our way."

Home construction

New home construction was flat between 2012 and 2013.

The city of Longview issued permits for construction of 158 homes with a construction value of almost \$25.5 million in 2013. In 2012, the city permitted 156 homes with a value of almost \$26.4 million.

Permits for additions and remodels dropped almost 26 percent, from 492 permits in 2012 to 366 permits in 2013, with a construction value of almost \$4.7 million in 2012 and about \$3.8 million in 2013.

The figures, though, don't provide a complete picture, according to local industry experts. Angela Daughtry, executive director of the East Texas Builders Association, said building was up in this area — if what's taking place outside the city limits is considered.

"You have a lot of building activity that is going on outside the city limits that aren't recorded through building permits," said Susie Scadden, owner of Scadden Real Estate Alternatives, where she is Realtor, home inspector and builder. "Me personally, I saw growth in 2013, and it appears so far that 2014 is shaping up to be busy as well."

Much of the construction is taking place in Harrison County, where many people who are building homes want to be in the Hallsville school district.

"That's a big, growing area," she said.

Building outside the city is attractive to people because they typically can get larger lots, said Scadden, who is starting construction on a new subdivision off FM 968 that will feature 18 lots ranging in size from a half-acre up to 2 acres.

Scadden said information she's heard from professional organizations indicates home construction will be strong this year and into 2015 at the state and national level, She thinks that will be reflected locally.

To back up the theory that construction is moving outside city limits, Scadden noted there were 24 homes in the builders association's most recent parade of homes. Half of those were inside the city limits and half outside.

“The participation and the people out looking at homes had increased,” she said. “That’s a good indicator as well. People are out looking and dreaming.”

Here’s a look at construction in Longview during 2013, and how it compared with 2012:

	2013 starts	Value	2012 starts	Value
SINGLE FAMILY				
New construction	158	\$25,483,698	156	\$26,398,038
Additions/remodels	366	\$3,836,248	492	\$4,663,147
Total	524	\$29,319,946	648	\$31,061,185
COMMERCIAL*				
New construction	34	\$83,606,992	24	\$65,309,887
Additions/remodels	224	\$38,653,119	235	\$70,994,560
Total	258	\$122,260,111	259	\$136,304,447
APARTMENTS				
New construction	19	\$24,879,453	21	\$11,620,000
Additions/remodels	58	\$961,932	14	\$52,357
Total	77	\$25,841,385	35	\$11,672,357
TOTAL COMMERCIAL				

New construction	53	\$108,486,445	45	\$76,929,887
Additions/remodels	282	\$39,615,051	249	\$71,046,917
Total	335	\$148,101,496	294	\$147,976,804

TOTAL ALL TYPES

	859	\$177,421,442	942	\$179,037,989
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**Commercial excludes four-plexes and higher-unit forms of housing.*

**Apartments includes four-plexes*

Longview rises in economic survey of nation's small cities

By Mike Elswick melswick@news-journal.com | Posted: Friday, January 25, 2013 4:00 am

The Longview metro area jumped three positions in a new national ranking of cities' economic growth in 2012.

According to the annual Milken Institute ranking of the nation's best-performing small cities, Longview ranked No. 6 out of 179 small metro areas. The city cracked the ranking's top 10 in 2011, when it was No. 9.

Longview Mayor Jay Dean said Thursday the city's new ranking reflects the impact of strategic efforts toward diversifying the economy of the three-county metro area.

"Our economy today is much more diverse than it was in the days we relied so much on oil and gas," he said. "Today we have a healthy mix of manufacturing, service industries and the medical community that, in addition to the energy sector, help round out the economy."

The Longview Metropolitan Statistical Area includes Gregg, Rusk and Upshur counties.

Dean said recognition from an unbiased source like the Milken Institute was a credit both to the Longview Economic Development Corp. and the Longview Chamber of Commerce.

The Milken Institute's summary of the Longview economy listed assets including a "diversified economy with comparable share of employment in education, health services, government, manufacturing and retail."

Longview Chamber of Commerce President Kelly Hall said the news validates the message the chamber works to spread.

"This just reinforces the fact that Longview is a sound place to do business," she said. "The reality is that we continue to be blessed in East Texas."

While some area businesses are still experiencing fallout from the national recession, she said that overall the Longview-area economy is strong and showing signs of continued growth.

Of the top 10 best performing small cities, four were in Texas. Odessa ranked No. 4; Midland was No. 8; and Tyler ranked No. 9.

Among comments in the Milken Institute report about Longview:

In addition to job growth that outpaced the national average, accelerating wage increases contributed to the advance.

While natural gas production in the Haynesville Shale Formation declined resulting in some producers shifting their equipment and crews outside the area, "jobs in mining and supporting industries expanded in Longview, posting a 21.3 percent jump."

Multiple sectors added jobs, "including manufacturing and health care, as well as professional and business services."

Job growth in construction, the leader in five-year employment gains, flattened in 2011, due in part to muted construction in oil and gas fields.

Housing starts in the metro area bottomed out in 2010 and started to rise in 2011, "raising optimism for the construction sector in the longer term."

The nation's 200 largest MSA's were ranked separately, with the San Jose area in California rated No. 1 on that list. In Texas, Austin-Round Rock-San Marcus ranked No. 2 on the large city list, while Houston-Sugar Land-Baytown was No. 4; and Fort Worth-Arlington was ranked No. 10.

AFTER MARSHAL AND SWIFT 2014 SCHEDULE UPDATE

2013 MARKET	IMPROVEMENT	2014 MARKET	IMPROVEMENT	DIFF MKT	DIFF IMP
\$1,748,798,159	\$1,481,406,149	\$1,769,760,240	\$1,507,308,100	1.20%	1.75%

2014 Office Centers

For the 2014 appraisal year the income model used for the valuation of office centers has stayed close to 2013 model. The commercial department has created a "schedule" to apply to all of the current office centers. The majority of the information used came from taxpayers that own or manage these properties. To supplement this information and to verify that it conforms to overall market trends we utilize publications such as RealtyRates and Price Waterhouse Cooper Real Estate Investor Survey among other various sources.

Initially each office center is classed using the criteria below as a guideline: Office properties are often segregate into Class A, B and C properties. CoStar Group, Inc. provides the following definitions for the three classes of space.

Class A (High): A classification used to describe buildings that generally qualify as extremely desirable investment-grade properties and command the highest rents or sale prices compared to other building in the same market. Such buildings are well located and provide efficient tenant layouts as well as high quality, and in some building, one-off-a-kind floor plans. They can be an architectural or historical landmark designed by prominent architects. These buildings contain a modern mechanical system, and have above-average maintenance and management as well as the best quality materials and workmanship in their trim and interior fittings. They are generally the most attractive and eagerly sought by investors willing to pay a premium for quality.

Class B (Medium): A classification used to describe building that generally qualify as a more speculative investment, and as such, command lower rents or sale prices compared to Class A properties. Such building offer utilitarian space without special attractions, and have ordinary design, if new or fairly new; good to excellent design if an older non-landmark building. These buildings typically have average to good maintenance, management and tenants. They are less appealing to tenants than Class A properties, and may be deficient in a number of respects including floor plans, conditions and facilities. They lack prestige and must depend chiefly on a lower price to attract tenants and investors.

Class C (Low): A classification used to describe buildings that generally qualify as no-frills, older buildings that offer basic space and command lower rents or sale prices compared to other building in the same market. Such buildings typically have below-average maintenance and management, and could have mixed or low tenant prestige, inferior elevators, and/or mechanical/electrical systems. These building lack prestige and must depend chiefly on a lower price to attract tenants or investors.

The Buildings Owners and Management Association (or BOMA) defines the classes of space as follows:

Class A (High): Most prestigious buildings competing for premier office users with rents above average for the area. Building have high quality standard finished, state of the art systems, exceptional accessibility and a definite market presence.

Class B (Medium): Buildings competing for a wide range of users with rents in the average range for the area. Building finishes are fair to good for the area and systems are adequate, but the building does not compete with Class A at the same price.

Class C (Low): Buildings competing for tenants requiring functional space at rents below the average for the area.

From here each class have been give subcategories to further categorize the level of each office center. They are as shown below.

Level

- P Poor - These centers have extreme vacancy or are in poor condition.
- F Fair- These centers have high vacancy or are the older office centers
- A Average- These centers have normal to low vacancy and have minimal updates.
- G Good- These centers are well maintained with lower vacancy.

As Always, there will be properties with differing characteristics so, expense and vacancy ratios as well as cap rates are subject to the appraiser's opinion. The office centers were physically inspected in January 2014 to observe vacancy and overall condition of the properties subject to valuation.

2014 CAPITALIZATION RATES - OFFICE CENTERS

Rank	Cap Rate	SLV	SPT	SGW	SKG	SWO	SSB
		2.2764	2.3184	2.231002	2.1457	2.17981	2.12933
HIGH	9.43	11.71	11.75	11.66	11.58	11.61	11.56
MED	9.52	11.80	11.84	11.75	11.67	11.70	11.65
LOW	9.60	11.88	11.92	11.83	11.75	11.78	11.73

updated 3/10/2014

2014 OFFICE CENTERS
RANK ORDER

RID	Name	Location	Status	Notes	Market Rent	Market Vacancy	Expenses Including Reserves	CapEx	2013 Value	2013 Area	% Change	2013 Value
33231	*Glover Crim	Downtown	140 E Tyler		\$9.00	15%	65%	11.88%	\$733,652	\$742,860	-1.24%	\$15.15
33299	*CITIZENS NATL BANK	Downtown	200 N Fredonia		\$9.00	20%	60%	11.88%	\$1,098,485	\$500,000	119.70%	\$15.15
33310	*HART ENGINEERING	Downtown	415 Center		\$12.00	12%	51%	11.88%	\$388,836	\$379,100	2.57%	\$37.37
69347	Ramada Inn Office	O2-Judson West	417 N Spur 63		\$12.00	12%	51%	11.88%	\$728,788	\$332,080	119.46%	\$37.37
89100	TEXAS ATTORNY GEN	O3-Judson East	1650 Eastman		\$12.00	12%	51%	11.88%	\$302,727	\$295,150	2.57%	\$37.37
21112	TX DEPT HUMAN SVCS	O3-Judson East	1750 Eastman		\$12.00	12%	51%	11.88%	\$1,000,420	\$975,380	2.57%	\$37.37
29968	Building (Kilgore)	Kilgore	1711 Henderson		\$12.00	12%	51%	11.67%	\$620,459	\$615,630	0.78%	\$38.05
34636	GIG	O3-Judson East	440 Eastman		\$10.00	20%	57%	11.80%	\$487,288	\$488,010	-0.15%	\$19.49
30150	*Gulf Building (Kilgore)	Kilgore	1100 Stone Rd		\$11.00	10%	57%	11.67%	\$1,331,435	\$1,312,020	1.48%	\$31.11
47072	Corporate Center NW	O1-Pinetree	2010 Gilmer		\$11.00	10%	57%	11.84%	\$478,277	\$487,320	-1.86%	\$30.66
87087	Benchmark	O1-Pinetree	2020 Bill Owens		\$11.00	10%	57%	11.84%	\$813,071	\$828,430	-1.85%	\$30.66
34444	Energy Center	O2-Judson West	1127 Judson		\$11.00	10%	57%	11.80%	\$1,609,259	\$1,633,840	-1.50%	\$30.76
34445	*Judson Plaza	O2-Judson West	1121-1125 Judson		\$11.00	10%	57%	11.80%	\$1,450,923	\$1,427,139	1.67%	\$30.76
96100	Longview Union Plaza***	O2-Judson West	1201 NW Loop		\$11.00	10%	57%	11.80%	\$553,729	\$636,512	-13.01%	\$30.76
96101	Longview Union Plaza***	O2-Judson West	1202 NW Loop		\$11.00	10%	57%	11.80%	\$553,729	\$487,868	13.50%	\$30.76
33331	Weaver Building	Downtown	208 N Green		\$11.00	10%	57%	11.71%	\$1,394,962	\$778,430	79.20%	\$31.00
24961	Advantage Plaza	O2-Judson West	1203 NW Loop		\$11.00	10%	57%	11.80%	\$571,602	\$580,340	-1.51%	\$30.76
87480	PAUL BRENGH	O2-Judson West	101 Hawkins		\$12.50	10%	40%	11.80%	\$717,850	\$699,610	2.61%	\$52.97
33906	BRENGH 2A	O2-Judson West	313-325 N Spur 63		\$12.50	10%	40%	11.80%	\$678,337	\$661,110	2.61%	\$52.97
23625	*RBI@PRORPERIES	O3-Judson East	434 NE Loop		\$12.50	10%	40%	11.71%	\$727,092	\$649,250	13.53%	\$58.91
33310	R Lacy Building	Downtown	222 E Tyler		\$14.00	15%	45%	11.71%	\$1,315,115	\$1,292,500	1.75%	\$47.82
27974	Austin Bank	O1-Pinetree	3400 Marshall		\$14.00	15%	45%	11.75%	\$2,654,257	\$2,205,860	20.33%	\$47.66
45427	Value Line Building	O1-Pinetree	3301 W Marshall		\$14.00	15%	45%	11.75%	\$608,231	\$599,930	1.38%	\$47.66
16826	*Longview Bank & Trust	O1-Pinetree	1800 NW Loop		\$14.00	15%	45%	11.75%	\$2,086,298	\$2,057,920	1.38%	\$47.66
24936	Austin Bank	O2-Judson West	911 NW Loop		\$14.00	15%	45%	11.71%	\$5,005,090	\$4,071,840	22.92%	\$47.82
20222	WOODBINE	O2-Judson West	1705 Judson		\$14.00	15%	45%	11.71%	\$810,541	\$750,000	8.07%	\$47.82
33209	The Atrium	Downtown	119 W Tyler		\$14.00	15%	45%	11.71%	\$3,171,484	\$3,117,000	1.75%	\$47.82
20249	WILLOW LAKE @ FG	O2-Judson West	1800 Judson		\$15.50	10%	40%	11.71%	\$764,874	\$727,660	5.11%	\$66.18
26743	HAWKINS PLAZA	O2-Judson West	2907 Judson		\$15.50	10%	40%	11.71%	\$1,106,906	\$1,053,170	5.10%	\$66.18
53781	CAPROPERTIES	O3-Judson East	815 Fourth		\$15.50	10%	40%	11.71%	\$728,010	\$692,600	5.11%	\$66.18

* Actual numbers used

RealtyRates.com MARKET SURVEY - 1st Quarter 2014*										
Texas - Class A & B Office Buildings										
	Austin		Dallas/Ft. Worth		Houston/Galveston Brazoria		San Antonio		Region	
	CBD	Suburb	CBD	Suburb	CBD	Suburb	CBD	Suburb	CBD	Suburb
Operating Data										
Income										
Asking Rent	\$28.22	\$24.09	\$21.89	\$20.72	\$32.37	\$24.73	\$20.81	\$20.32	\$25.98	\$22.48
Effective Rent	\$23.11	\$19.72	\$17.49	\$16.55	\$27.17	\$20.76	\$16.75	\$16.36	\$21.29	\$18.39
Other Income	\$1.16	\$0.99	\$0.87	\$0.83	\$1.36	\$1.04	\$0.84	\$0.82	\$1.06	\$0.92
Total Income	\$24.27	\$20.71	\$18.36	\$17.38	\$28.53	\$21.79	\$17.59	\$17.18	\$22.36	\$19.31
Vacancy Rate	14.2%	14.6%	21.9%	18.9%	12.5%	14.0%	17.7%	14.3%	15.4%	14.5%
EGIM	\$20.81	\$17.69	\$14.35	\$14.10	\$24.97	\$18.74	\$14.47	\$14.72	\$18.92	\$16.51
Expenses										
Total Expenses	\$12.77	\$9.67	\$7.51	\$7.25	\$10.55	\$7.82	\$7.00	\$6.40	\$9.32	\$7.65
Expense Ratio	61.35%	54.68%	52.37%	51.46%	42.26%	41.74%	48.37%	43.45%	49.28%	46.33%
NOI	\$8.04	\$8.02	\$6.83	\$6.84	\$14.42	\$10.92	\$7.47	\$8.33	\$9.60	\$8.86
Investment Data										
Avg Sale Price	\$92	\$95	\$74	\$71	\$147	\$122	\$85	\$92	\$103	\$97
OAR	8.7%	8.4%	9.2%	9.6%	9.8%	9.0%	8.8%	9.0%	9.3%	9.1%
GRM	3.98	4.82	4.23	4.29	5.41	5.88	5.08	5.62	4.83	5.30
EGIM	4.42	5.37	5.16	5.04	5.89	6.51	5.87	6.25	5.43	5.90

*4th Quarter 2013 Data

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RealtyRates.com MARKET SURVEY - 1st Quarter 2014*										
Texas - Class A & B Neighborhood, Community & Strip Retail Centers										
	Austin		Dallas/Ft. Worth		Houston/Galveston Brazoria		San Antonio		Region	
	Anch	Un-Anch	Anch	Un-Anch	Anch	Un-Anch	Anch	Un-Anch	Anch	Un-Anch
Operating Data										
Income										
Asking Rent	\$19.40	\$18.86	\$16.59	\$16.18	\$16.10	\$15.66	\$16.21	\$15.82	\$16.89	\$16.45
Effective Rent	\$17.74	\$17.25	\$14.63	\$14.27	\$14.26	\$13.86	\$14.26	\$13.92	\$15.03	\$14.64
Other Income	\$0.89	\$0.86	\$0.73	\$0.71	\$0.71	\$0.69	\$0.71	\$0.70	\$0.75	\$0.73
Total Income	\$18.63	\$18.11	\$15.36	\$14.99	\$14.97	\$14.56	\$14.98	\$14.61	\$15.78	\$15.37
Vacancy Rate	9.8%	9.6%	11.2%	10.8%	10.2%	10.0%	10.0%	9.7%	9.8%	9.5%
EGI	\$16.81	\$16.38	\$13.64	\$13.36	\$13.45	\$13.10	\$13.48	\$13.20	\$14.24	\$13.91
Expenses										
Total Expenses	\$8.35	\$7.71	\$7.35	\$6.67	\$7.22	\$6.89	\$6.82	\$6.22	\$7.35	\$6.81
Expense Ratio	49.65%	47.08%	53.88%	49.93%	53.71%	52.55%	50.56%	47.12%	51.61%	48.94%
NOI	\$8.46	\$8.67	\$6.29	\$6.69	\$6.23	\$6.22	\$6.66	\$6.98	\$6.89	\$7.10
Investment Data										
Avg Sale Price	\$92	\$94	\$71	\$70	\$76	\$72	\$77	\$77	\$79	\$78
OAR	9.2%	9.2%	8.9%	9.6%	8.2%	8.6%	8.7%	9.1%	8.8%	9.2%
GRM	5.19	5.45	4.85	4.90	5.33	5.19	5.40	5.53	5.22	5.29
EGIM	5.47	5.74	5.21	5.24	5.65	5.49	5.71	5.83	5.51	5.57

*4th Quarter 2013 Data

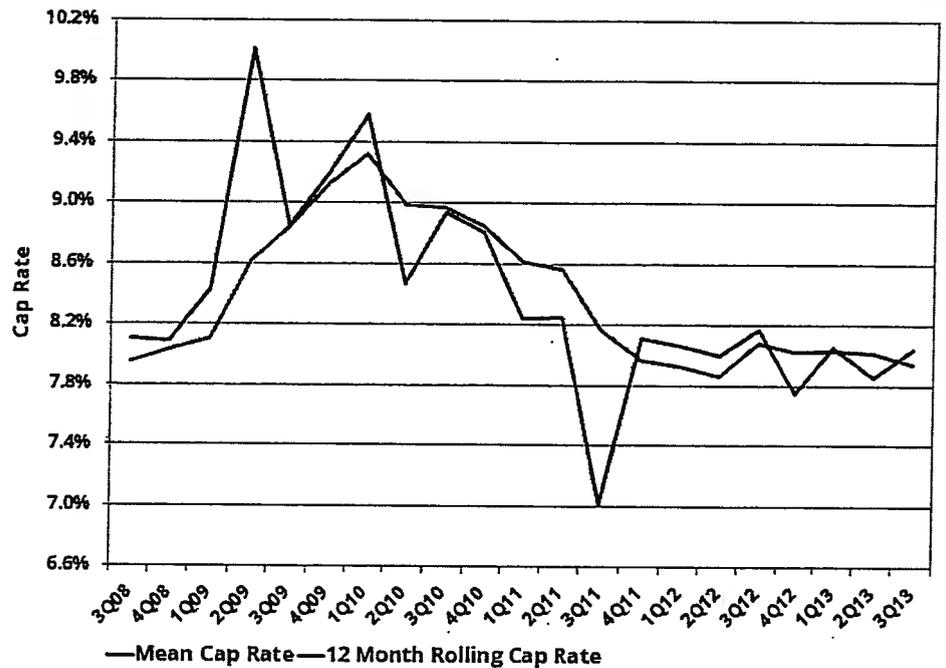
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OFFICE

US CAPITAL
MARKETS REPORT
CAPITALIZATION
RATES BY ASSET
TYPE

	CBD		SUBURBS		WESTERN MARKETS		OVERALL CBD MARKETS		OVERALL SUBURBAN MARKETS		
	Class A	Trend Next 6 Mo.	Class B	Trend Next 6 Mo.	Class A	Trend Next 6 Mo.	Class B	Trend Next 6 Mo.	Class A	Trend Next 6 Mo.	
Atlanta, GA	6.50% - 7.25%	↔	7.50% - 8.25%	↔	7.50% - 8.25%	↔	6.00% - 6.75%	↔	7.50% - 8.25%	↔	
Baltimore, MD	7.50% - 8.00%	↔	N/A (Illiquid Market)	↔	7.50% - 8.25%	↔	6.25% - 7.75%	↔	7.50% - 8.25%	↔	
Boston, MA	4.50% - 5.25%	↔	5.00% - 5.75%	↔	5.00% - 5.75%	↔	5.00% - 5.75%	↔	5.75% - 6.50%	↔	
Charlotte, NC	6.75% - 7.50%	↔	7.25% - 8.00%	↔	7.25% - 8.00%	↔	6.75% - 7.50%	↔	7.75% - 8.50%	↔	
Chicago, IL	5.50% - 6.25%	↔	6.50% - 7.25%	↔	6.50% - 7.25%	↔	5.50% - 6.25%	↔	7.00% - 7.75%	↔	
Minneapolis, MN	6.25% - 7.00%	↔	7.50% - 8.00%	↔	7.50% - 8.00%	↔	6.25% - 7.00%	↔	7.50% - 8.25%	↔	
Northern New Jersey	6.50% - 7.00%	↔	7.50% - 8.25%	↔	7.50% - 8.25%	↔	6.50% - 7.00%	↔	7.75% - 8.50%	↔	
New York (NYC)	4.00% - 4.50%	↔	4.75% - 5.50%	↔	4.75% - 5.50%	↔	4.00% - 4.50%	↔	N/A	↔	
Orlando, FL	6.50% - 7.00%	↔	7.50% - 8.00%	↔	7.50% - 8.00%	↔	6.50% - 7.00%	↔	7.50% - 8.25%	↔	
Philadelphia, PA	7.00% - 7.50%	↔	8.00% - 8.50%	↔	8.00% - 8.50%	↔	7.00% - 7.50%	↔	8.00% - 8.50%	↔	
Miami, FL	5.75% - 6.25%	↔	6.25% - 6.75%	↔	6.25% - 6.75%	↔	5.75% - 6.25%	↔	7.00% - 8.00%	↔	
Tampa, FL	7.00% - 7.50%	↔	8.00% - 8.50%	↔	8.00% - 8.50%	↔	7.00% - 7.50%	↔	8.00% - 8.50%	↔	
Washington, DC	4.75% - 5.50%	↔	5.50% - 6.25%	↔	5.50% - 6.25%	↔	4.75% - 5.50%	↔	7.50% - 8.50%	↔	
WESTERN MARKETS											
Austin, TX	6.00% - 6.75%	↔	6.50% - 7.25%	↔	6.50% - 7.25%	↔	6.00% - 6.75%	↔	6.50% - 7.25%	↔	
Dallas, TX	6.25% - 7.75%	↔	7.25% - 8.75%	↔	7.25% - 8.75%	↔	6.25% - 7.75%	↔	8.50% - 9.25%	↔	
Denver, CO	5.75% - 6.75%	↔	7.00% - 7.75%	↔	7.00% - 7.75%	↔	5.75% - 6.75%	↔	7.50% - 8.25%	↔	
Houston, TX	5.75% - 6.50%	↔	6.50% - 7.25%	↔	6.50% - 7.25%	↔	5.75% - 6.50%	↔	7.50% - 8.25%	↔	
Los Angeles, CA	5.00% - 5.75%	↔	5.75% - 6.50%	↔	5.75% - 6.50%	↔	5.00% - 5.75%	↔	7.00% - 7.75%	↔	
Phoenix, AZ	6.25% - 7.00%	↔	7.25% - 8.00%	↔	7.25% - 8.00%	↔	6.25% - 7.00%	↔	7.00% - 7.75%	↔	
Portland, OR	6.50% - 7.00%	↔	7.50% - 8.00%	↔	7.50% - 8.00%	↔	6.50% - 7.00%	↔	8.00% - 8.50%	↔	
Riverside, CA	6.00% - 7.25%	↔	7.00% - 7.75%	↔	7.00% - 7.75%	↔	6.00% - 7.25%	↔	8.00% - 8.50%	↔	
Sacramento, CA	7.50% - 8.25%	↔	8.00% - 8.75%	↔	8.00% - 8.75%	↔	7.50% - 8.25%	↔	8.25% - 9.00%	↔	
San Antonio, TX	7.00% - 7.75%	↔	8.00% - 8.75%	↔	8.00% - 8.75%	↔	7.00% - 7.75%	↔	8.50% - 9.25%	↔	
San Diego, CA	6.00% - 6.75%	↔	7.00% - 7.75%	↔	7.00% - 7.75%	↔	6.00% - 6.75%	↔	7.50% - 8.25%	↔	
San Francisco, CA	4.75% - 5.50%	↔	4.75% - 5.50%	↔	4.75% - 5.50%	↔	4.75% - 5.50%	↔	7.00% - 7.75%	↔	
San Jose, CA	6.50% - 7.25%	↔	7.50% - 8.25%	↔	7.50% - 8.25%	↔	6.50% - 7.25%	↔	8.00% - 8.75%	↔	
Seattle, WA	5.00% - 5.75%	↔	5.00% - 5.75%	↔	5.00% - 5.75%	↔	5.00% - 5.75%	↔	8.00% - 8.75%	↔	
AVERAGE	6.02% - 6.88%		6.79% - 7.57%		6.79% - 7.57%		6.02% - 6.88%		7.44% - 8.17%		
*Order low end of CBD ranges reflect the upfront submarket.											
OVERALL CBD MARKETS			OVERALL SUBURBAN MARKETS			CLASS A		CLASS B		CLASS C	
6.02% - 6.88%			6.79% - 7.57%			6.02% - 6.88%		7.44% - 8.17%		7.53% - 8.35%	
6.65% - 7.43%			6.79% - 7.57%			6.65% - 7.43%		7.44% - 8.17%		7.53% - 8.35%	

Q3 2013 CRE Cap Rate Trends | ReisReports



This quarter provides more evidence that retail cap rates have hit a floor, even if it is temporary as we expect with the apartment sector. During the third quarter, the mean cap rate for retail increased 10 basis points to 8.0%. The figure remains more or less unchanged over the last two years, moving within a narrow range of 7.8% to 8.2%. Somewhat surprisingly, cap rates are still lurking near levels that we observed before the fall of Lehman Brothers in September of 2008. This is surprising because this is the property sector with arguably not only the worst recovery in fundamentals thus far, but the weakest recovery yet to come. The 12-month rolling cap rate has been even flatter than the mean cap rate over the last couple of years. It also remains down near pre-recession levels. Yet, we expect cap rates for retail to continue to fall over the next five years.

So what's the story behind our seemingly optimistic forecasts? Is this simply the case of procyclical rebound with the overall economy translating into some improvement in fundamentals which should in turn spur interest in the sector? Certainly, an accelerating economy will produce stronger job growth and stronger wage growth which will serve as a catalyst for retail sales. But that's only telling part of the story. Real consumer spending today remains depressed in the wake of the worst recession in 80 years. Relative to where spending would likely be today if we hadn't experienced such a deleterious recession, based on long-term growth in consumer spending, we are down about \$800 billion on a real basis. It is not as if all consumers have found religion when it comes to spending during this downturn. While it is impossible to say that none will change their ways in the future, many aren't spending more money simply because they cannot right now due to weakness in the labor market. When the labor market tightens and job growth and income growth increase, many consumers will return to their old consumer habits. And even if some of that consumption occurs via the Internet, the majority will still take place in bricks-and-mortar retail centers. This will cause fundamentals to improve and present investors with relatively more opportunities in the future than can be found today, providing the impetus for lower cap rates.

How do these national trends compare to your metro area or specific properties of interest? Run Sales Comparables for a benchmark rate of comparison to your market and comparable properties.

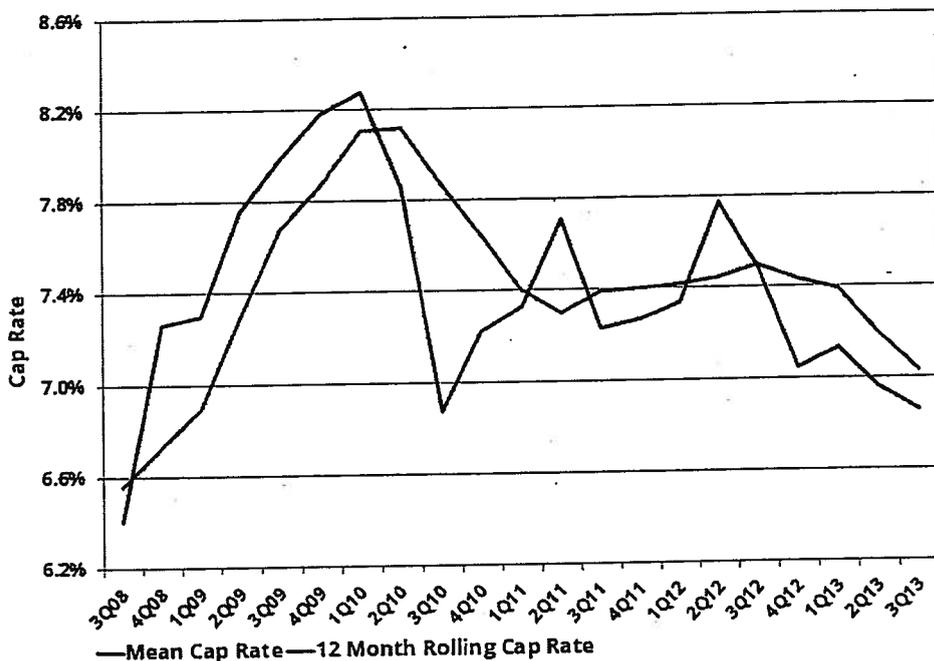
[RUN SALES COMPARABLES](#)

[ABOUT REIS CAP RATES](#)

Post navigation

since 2009, any future compression will be far more gradual.

Office Market Cap Rate Trends



During the third quarter, the mean office cap rate fell by roughly 10 basis points to 6.9%. This remains the second lowest cap rate that we have observed since the third quarter of 2008 when it stood at 6.4%. Yet this cap rate compression has arrived without the benefit of widespread improvement in office fundamentals. Thus far, the recovery in office fundamentals is really concentrated in a handful of technology- or energy-oriented markets. What happens when the fundamentals recovery finally spreads across a wide swath of metro areas? This will help to push office cap rates down even further over the next five years. As the economy continues to recover, demand will spread beyond just a couple of key office-using sectors of the economy into other national and local industries. With supply growth expected to remain largely in check, cap rate compression over the next five years will be comparable to the compression that we have seen over the last four years. That stands in stark contrast to the apartment sector where cap rate compression should continue, but only modestly.

Retail Market Cap Rate Trends

MARKETBEAT OFFICE SNAPSHOT

DALLAS/FORT WORTH, TX

A Cushman & Wakefield Research Publication



Q4 2013



ECONOMIC OVERVIEW

By the close of November, the Texas Workforce Commission reported 83,700 nonagricultural jobs created during the past twelve months. Office-using job growth (professional and business services, information and financial activities) reported a gain of 34,600 jobs since November 2012. Unemployment figures in Dallas and Fort Worth registered 5.7% and 5.5%, respectively; 0.2 and 0.2 percentage points lower than totals from a year ago and lower than the U.S. average of 6.6%.

OCCUPIER FOCUS

Overall absorption reached 3.5 million square feet (msf) during 2013 (the highest since 2006), rising by 15.3% compared to the 3.0 msf this time in 2012. Absorption was concentrated in the north and west of Dallas (Las Colinas, Legacy/Frisco and Far North Central) due to a lack of large class A blocks of space in close-in neighborhoods. We expect the continuation of this trend through 2014.

Asking full-service rental rates across classes recorded \$20.59 per square foot (psf), a rise of 2.6% over 2012 levels. Class A asking rents rose 3.4% compared to the same period, recording \$25.21 psf. Specific submarkets, such as the Dallas CBD, Fort Worth CBD and Legacy/Frisco have reported rents rising more than \$1.00 psf for all classes.

INVESTOR FOCUS

The demand for office investment property surged. For the year, more than \$3 billion of office space traded hands. Notable transactions included: Heritage Square I & II (360,000 sf), The Centre (852,000 sf), Millenium Tower (353,000 sf), The Tower at Cityplace (1,442,000 sf), Regent Commons (619,000 sf), Urban Towers (835,000 sf), The Point (400,000 sf), Thanksgiving Tower (1,442,000 sf), Sterling Plaza (302,000 sf), Preston Commons (421,000 sf), Comerica Bank Tower (1,530,000 sf) and The Colonnade (1,051,000 sf).

The strength of the Texas economy is drawing new investors to North Texas. DFW has seen steady and increasing office absorption over the past three years. While lease rates have lagged behind absorption, Cushman & Wakefield is anticipating continued strong demand for office product. As a result, buildings with perceived upside are drawing investors away from the stabilized assets that have comprised a majority of recent activity.

OUTLOOK

Barring any significant economic setbacks, office market fundamentals will continue to strengthen through 2014. According to Moody's Analytics, job growth will increase 2.8% during 2014 and 3.3% during 2015. Expect to see dropping vacancy (currently the lowest overall vacancy since 16.5% registered in 2000) with strong absorption and rising asking rents. DFW will continue to be the "location of choice" for many companies looking to relocate to a business-friendly environment.

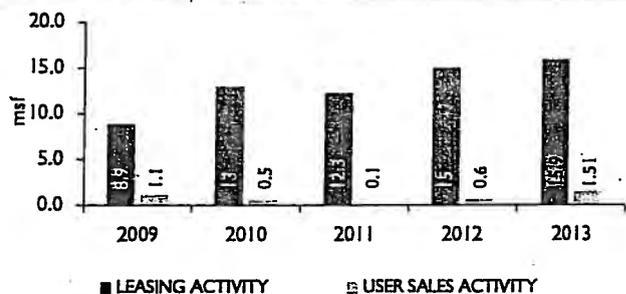
STATS ON THE GO

	Q4 2012	Q4 2013	Y-O-Y CHANGE	12 MONTH FORECAST
Overall Vacancy	19.1%	17.9%	-1.2pp	▼
Direct Asking Rents (psf/yr)	\$20.07	\$20.59	2.6%	▲
YTD Leasing Activity (sf)	15,045,242	15,938,852	5.9%	▲

DIRECT RENTAL VS. VACANCY RATES



OVERALL OCCUPIER ACTIVITY



DALLAS/FORT WORTH, TX

SUBMARKET	INVENTORY	OVERALL VACANCY RATE	DIRECT VACANCY RATE	YTD LEASING ACTIVITY	UNDER CONSTRUCTION	YTD CONSTRUCTION COMPLETIONS	YTD DIRECT NET ABSORPTION	YTD OVERALL NET ABSORPTION	OVERALL WTD. AVG. ALL CLASSES GROSS RENTAL RATE*	DIRECT WTD. AVG. CLASS A GROSS RENTAL RATE*
Dallas CBD	26,442,642	25.6%	24.8%	1,705,350	454,500	0	(59,634)	(59,619)	\$22.29	\$25.61
North Central	11,996,946	20.6%	20.2%	866,126	0	0	(51,960)	(63,225)	\$21.77	\$24.11
Preston Center	3,371,370	8.1%	7.1%	216,960	190,000	62,000	114,885	105,579	\$31.04	\$33.44
Uptown/Turtle Creek	10,532,577	13.2%	12.9%	691,745	572,000	170,000	241,982	220,257	\$30.29	\$35.11
Stemmons Freeway	9,610,511	28.9%	28.3%	451,232	0	0	(209,743)	(136,136)	\$15.13	\$20.49
Oak Cliff	556,534	9.3%	9.3%	48,904	0	0	19,352	19,352	\$14.45	N/A
LBJ Freeway	18,140,765	27.8%	27.2%	1,207,626	0	0	87,639	20,151	\$18.12	\$23.79
Northeast Dallas	3,066,651	27.6%	27.4%	244,510	0	0	(9,593)	(14,058)	\$14.65	\$17.29
Las Colinas	28,509,818	17.6%	16.9%	2,819,205	333,515	0	678,531	1,035,195	\$20.99	\$23.76
Far North Dallas	17,486,071	16.2%	15.8%	1,295,866	0	0	174,773	133,096	\$20.14	\$25.84
Far North Central	16,999,844	16.3%	16.2%	2,689,347	1,644,419	128,000	1,263,669	1,273,553	\$19.31	\$22.20
Mid Cities	7,490,394	19.5%	17.8%	445,845	0	0	(80,793)	(5,850)	\$19.53	\$26.92
Arlington	6,126,018	15.2%	14.7%	423,510	75,000	75,000	81,643	58,840	\$17.52	\$21.44
Far North Stemmons	3,784,089	11.8%	11.8%	256,340	0	0	(138,334)	(138,334)	\$18.94	\$22.18
Southwest Dallas	490,374	14.8%	14.8%	61,750	0	0	24,888	24,888	\$14.85	\$21.70
East I-30 Corridor	1,102,051	8.3%	8.3%	50,698	105,000	0	(859)	(859)	\$15.43	N/A
Legacy Frisco	16,028,078	8.8%	8.1%	1,414,189	1,447,750	1,132,333	1,080,148	1,170,140	\$26.36	\$29.63
Dallas Suburbs	155,292,091	18.0%	17.4%	13,183,853	4,292,684	1,567,333	3,276,228	3,702,589	\$20.04	\$24.74
DALLAS TOTAL	181,734,733	19.1%	18.5%	14,889,203	4,747,184	1,567,333	3,216,594	3,642,970	\$20.48	\$24.97
FW CBD	11,342,600	10.3%	10.2%	411,821	86,804	266,607	(189,934)	(170,055)	\$26.09	\$29.54
East Fort Worth	2,291,748	7.3%	6.9%	56,716	0	0	(13,881)	(16,631)	\$14.76	N/A
North Fort Worth	3,697,046	13.1%	13.0%	440,767	514,214	0	43,591	38,553	\$18.20	\$22.01
South Fort Worth	2,834,151	2.9%	2.9%	58,875	0	0	17,787	17,787	\$17.74	N/A
West Fort Worth	2,929,283	5.0%	4.9%	81,470	0	0	(14,324)	(17,184)	\$20.98	\$24.03
FW Suburbs	11,752,228	7.5%	7.4%	637,828	514,214	0	33,173	22,525	\$18.04	\$23.50
Fort Worth Total	23,094,828	8.8%	8.8%	1,049,649	601,018	266,607	(156,761)	(147,530)	\$22.48	\$28.83
DFW TOTAL	204,829,561	17.9%	17.4%	15,938,852	5,348,202	1,833,940	3,059,833	3,495,440	\$20.59	\$25.21

*RENTAL RATES REFLECT ASKING \$PSF/YR

MARKET HIGHLIGHTS

Significant 2013 Lease Transactions	SUBMARKET	TENANT	BUILDING CLASS	SQUARE FEET
2201-2221 Lakeside Boulevard	Far North Central	State Farm Insurance	A	805,600
Thanksgiving Tower	Dallas CBD	Santander Consumer Holdings	A	370,000
FAA Building	North Fort Worth	Federal Aviation Administration	A	357,214
2375 North Glenville	Far North Central	State Farm Insurance	A	296,248
Waterview 190	Far North Central	Kohl's Corporation	B	230,641
6021 Connection Drive	Las Colinas	Epsilon Data Management	A	223,470
Duke Bridges VI	Legacy/Frisco	Conifer Health Solutions	A	200,000
KPMG Plaza	Dallas CBD	KPMG	A	160,000
Las Colinas Commons	Las Colinas	Greentree Financial Corporation	B	119,116
Richardson Commons	Far North Central	Towers Watson and Company	B	116,843
Significant 2013 Sale Transactions	SUBMARKET	BUYER	PURCHASE PRICE / \$PSF	SQUARE FEET
Comerica Bank Tower	Dallas CBD	M-M Properties/CBRE Capital	\$150,000,000/\$98	1,530,957
The Tower at Cityplace	North Central	Parmenter Realty Partners	Undisclosed	1,462,789
Thanksgiving Tower	Dallas CBD	Woods Capital Management/Third Point Opportunities	\$70,000,000/\$48	1,442,917
Colonnade Tower I, II, III	Far North Dallas	Fortis Property Group	Undisclosed	1,051,641
777 Main Street	Fort Worth CBD	Cousins Properties	Undisclosed	954,895
The Centre	LBJ Freeway	Boxer Property Company	Undisclosed	852,432
The Urban Towers	Las Colinas	Parallel Capital Partners	Undisclosed	835,044
Significant 2013 Construction Completions	SUBMARKET	MAJOR TENANT	COMPLETION DATE	BUILDING SQUARE FEET
5543 Legacy Drive	Legacy/Frisco	Med Assets	Q1 2013	225,000
8050 Dominion Parkway	Legacy/Frisco	Capital One	Q3 2013	200,000
4001 Maple Avenue	Turtle Creek/Uptown	TRT Holdings	Q3 2013	150,000
Headquarters I @ Legacy	Legacy/Frisco	VHA Southwest	Q1 2013	164,000
8058 Dominion Parkway	Legacy/Frisco	Capital One	Q3 2013	150,000
Emerson Process Management Build-to-Suit	Far North Central	Emerson Process Management	Q3 2013	128,000
Significant Projects Under Construction	SUBMARKET	MAJOR TENANT	COMPLETION DATE	BUILDING SQUARE FEET
State Farm Build-to-Suit	Far North Central	State Farm	Q1 2015	1,520,000
KPMG Plaza	Dallas CBD	KPMG	Q1 2015	454,500
Legacy Tower	Legacy/Frisco	Speculative	Q3 2014	341,000
Granite Park IV	Legacy/Frisco	Speculative	Q3 2014	304,500
Richards Group Build-to-Suit	Turtle Creek/Uptown	Richards Group	Q1 2015	250,000
Hall Office Park	Legacy/Frisco	Speculative	Q2 2014	200,000
Duke Bridges VII	Legacy/Frisco	Conifer Health Solutions	Q1 2014	200,000
Cypress Waters	Las Colinas	Speculative	Q3 2014	180,000
6111 West Plano Parkway	Legacy/Frisco	Speculative	Q2 2014	180,000
Freeport 9	Las Colinas	Speculative	Q1 2014	153,315
Lincoln Legacy Two	Legacy/Frisco	Speculative	Q3 2014	130,000

2014 Shopping Centers

For the 2014 appraisal year the income model used for the valuation of shopping centers has remained mostly the same as the 2013 model. The majority of the information used came from taxpayers that own or manage these properties. To supplement this information and to verify that it conforms to overall market trends we utilize publications such as RealtyRates and Price Waterhouse Cooper Real Estate Investor Survey among other various sources.

Initially each shopping center is classed using the criteria below as a guideline:

Class

- 1 Low shopping centers. These centers do not have major anchors. Most are similar to strip centers and have average to basic quality construction and are typically in low traffic areas.
- 2 Medium shopping centers. These centers may or may not have a major anchor; will possibly have a popular local anchor and are of average quality construction.
- 3 High shopping centers. Most are average to above average quality. They will have one or two major anchors that draw customers to the center. These are typically in "active areas".

From here each class have been give subcategories to further categorize the level of each shopping center. They are as shown below.

Level

- P Poor - These centers have extreme vacancy or are in poor condition.
- F Fair- These centers have high vacancy or are the older shopping centers
- A Average- These centers have normal to low vacancy and have minimal updates.
- G Good- These centers are well maintained with lower vacancy.

As Always, there will be properties with differing characteristics so, expense and vacancy ratios as well as cap rates are subject to the appraiser's opinion. The shopping centers were physically inspected in January 2014 to observe vacancy and overall condition of the properties subject to valuation.

2014 SHOPPING CENTERS

Rank	Cap Rate	SLV	SPT	SGW	SKG	SWO	SSB
		2.2764	2.3184	2.231002	2.1457	2.17981	2.12933
PC	9.34	11.62	11.66	11.57	11.49	11.52	11.47
1	9.43	11.71	11.75	11.66	11.58	11.61	11.56
2	9.52	11.80	11.84	11.75	11.67	11.70	11.65
3	9.60	11.88	11.92	11.83	11.75	11.78	11.73

updated 3/6/2014

2014 SHOPPING CENTERS
RANK ORDER

PID	Name	ISD	Situs	Rank	Net Leasable Square Footage	Market Rent Used - Based on Location	GPR	Vacancy Applied	Expense w/o Tax	Reserve Included In Exp	Loaded Cap Rate	Proposed Market Value	% Change	2013 Value	val/sq ft
61106	PINEWOOD	SLV	2027-2049 HIGH	LP	16357	5.00	81.785	25%	50%	0%	11.88%	\$172,106	-0.87%	\$173,620	\$10.52
32151	Kilgore Plaza	SKG	Henderson Blvd	LP	91,390	5.00	456,950	20%	50%	0%	11.75%	\$1,166,681	9.95%	\$1,061,080	\$12.77
69461	Triple Creek	SLV	Triple Creek Drive	LF	57,508	5.00	262,540	28%	45%	0%	11.88%	\$596,682	13.12%	\$615,875	\$11.96
10597	Triple Creek	SLV	Triple Creek Drive	LF	68,624	5.00	343,120	28%	45%	0%	11.88%	\$779,818	13.96%	\$764,800	\$11.96
32481	ALPINE SUITES SHOPPING	SLV	1300-1314 ALPINE	LF	21,374	5.00	105,870	20%	45%	0%	11.88%	\$111,907	5.72%	\$330,830	\$14.73
14249	Pine Tree Shopping Centre	SPT	1605-1620 Pine Tree Rd	LF	14,249	5.00	71,245	20%	45%	0%	11.89%	\$209,193	18.42%	\$192,950	\$14.68
33190	High Cross	SLV	303-323 N High	LF	28,077	5.00	140,385	20%	45%	0%	11.88%	\$419,592	17.01%	\$359,480	\$14.73
30165	REIGNITER FASTENAL	SKG	1610 N US 259	LF	33,560	5.00	167,800	20%	40%	0%	11.75%	\$571,234	4.15%	\$548,670	\$17.02
45203	REGENCY SQUARE	SPT	896-914 Pine Tree Rd	LA	13320	5.50	73,260	25%	40%	0%	11.92%	\$215,109	52.12%	\$141,410	\$16.15
36557	High Plaza	SLV	2430 S. High St	LA	60,564	5.50	333,102	15%	42%	0%	11.88%	\$1,205,672	4.99%	\$1,269,000	\$19.91
23335	Chaparral Plaza	SLV	Johnston St	LG	23,220	6.00	139,320	32%	40%	0%	11.88%	\$562,909	47.5%	\$591,010	\$24.24
23333	Chaparral Plaza	SLV	Johnston St	LG	34,280	6.00	205,680	12%	40%	0%	11.88%	\$831,030	1.40%	\$862,820	\$24.24
33274	Big Way 80 Plaza	SWO	706 E US 80	LG	11,086	6.00	66,516	12%	40%	0%	11.78%	\$771,093	4.90%	\$284,990	\$24.45
33276	White Oak Plaza	SWO	101-109 W US 80	LG	18,264	6.00	109,584	12%	40%	0%	11.78%	\$446,522	4.90%	\$469,520	\$24.45
59338	****Park Place	SPT	1905 NW Loop 281	MP	103,561	7.50	776,708	25%	40%	0%	11.84%	\$2,296,010	129.60%	\$1,000,000	\$22.17
37371	Brookwood Village	SLV	1402-1448 McCann Road	MP	77,170	7.50	578,775	25%	40%	0%	11.80%	\$1,716,706	2.17%	\$1,680,270	\$22.25
63116	LONGVIEW FRIENDS	SLV	2309 EASTMAN	MP	11400	7.50	85,500	25%	40%	0%	11.80%	\$253,602	-2.32%	\$259,620	\$22.25
53756	*Marketplace Shopping Ctr	SLV	103 NW Loop 281	MP	95,323	7.50	714,923	25%	40%	0%	11.80%	\$2,120,533	-2.32%	\$2,170,870	\$22.25
32288	Midtown Square Shopping	SKG	910 N Kilgore	MF	57,000	8.00	456,000	20%	45%	0%	11.67%	\$1,367,609	2.52%	\$1,403,000	\$23.99
32678	MIDTOWN PLAZA	SKG	405 N KILGORE	MF	8,340	8.00	46,720	20%	45%	0%	11.67%	\$140,120	-0.13%	\$140,300	\$23.99
33552	Alpine Village	SLV	1203-1215 E. Marshall Ave	MF	71,425	8.00	571,400	20%	35%	0%	11.80%	\$2,179,068	10.76%	\$2,162,650	\$30.51
24908	North Loop	SLV	2501 Judson Road	MF	150,236	8.00	1,201,888	20%	35%	0%	11.80%	\$4,583,478	38.51%	\$3,309,110	\$30.51
24910	North Loop (Convergys)	SLV	250 Judson Road	MF	59,686	8.00	477,488	20%	35%	0%	11.80%	\$1,820,929	11.72%	\$1,629,860	\$30.51
39861	North Loop (CICI)	SLV	2501 Judson Road	MF	9,000	8.00	72,000	20%	35%	0%	11.80%	\$274,576	40.44%	\$461,030	\$30.51
69718	Towne Lake Plaza	SLV	501 N Spur 63	MF	45,632	8.00	365,056	20%	35%	0%	11.80%	\$1,392,163	0.76%	\$1,381,670	\$30.51
24939	MATRESS GALLERY	SLV	915-917 LOOP 281	MF	7860	8.00	62,880	20%	35%	0%	11.80%	\$239,797	0.76%	\$237,990	\$30.51
72740	2324 JUDSON LTD (GENDO	SLV	2324 JUDSON	MF	24,000	8.00	192,000	20%	35%	0%	11.80%	\$732,203	10.76%	\$726,680	\$30.51
64295	ROYAL FOREST NORTH	SLV	1101-1121 EVERGREEN	MF	13,200	8.00	105,600	20%	35%	0%	11.80%	\$402,712	0.74%	\$399,740	\$30.51
40165	Parkway Plaza	SLV	2647 Bill Owens Parkway	MF	15,000	8.00	120,000	20%	35%	0%	11.80%	\$457,627	0.76%	\$454,170	\$30.51
138917	Royal Forest Shopping Cent	SPT	1401-2415 Gilmer Rd	MF	54,210	8.00	433,680	20%	35%	0%	11.84%	\$1,648,277	0.40%	\$1,661,680	\$30.41
52879	Gateway Center	SBB	Old SH 335	MF	9,000	8.00	72,000	20%	35%	0%	11.65%	\$278,112	22.89%	\$226,310	\$30.90
14747	Sandia Plaza	SGW	1300 E. Broadway	MA	54,088	8.75	473,270	15%	32%	0%	11.83%	\$2,120,314	-3.73%	\$2,202,440	\$39.20
24975	**Poste Haste	SLV	410-414 NW Loop 281	MA	26,349	8.75	230,554	15%	32%	0%	11.80%	\$1,179,998	-0.58%	\$1,186,940	\$44.78
67475	**Papa John's	SLV	305 NW Loop 281	MA	35,790	8.75	313,163	15%	32%	0%	11.80%	\$2,331,247	1.73%	\$2,291,670	\$65.14
72711	*MURRAY CENTER	SLV	2316-2320 JUDSON	MA	18,233	8.75	159,539	15%	32%	0%	11.80%	\$716,572	4.77%	\$683,980	\$39.30
60948	Pine Tree Shopping Centre	SPT	1809-1899 NW Loop 282	MA	16,686	8.75	146,003	15%	32%	0%	11.84%	\$653,558	1.25%	\$645,520	\$39.17
60950	Pine Tree Shopping Centre	SPT	1809-1899 NW Loop 283	MA	19,344	8.75	169,260	15%	32%	0%	11.84%	\$757,667	-0.70%	\$762,990	\$39.17
109483	Towne North Square	SLV	Loop 281	MA	17,536	8.75	153,440	15%	32%	0%	11.80%	\$689,180	-1.58%	\$700,210	\$39.30
24924	Oak Forest Plaza	SLV	405 NW Loop 281	MG	31,092	9.15	284,492	8%	30%	0%	11.80%	\$1,494,787	2.62%	\$1,456,630	\$48.08
24925	Oak Forest Plaza Hastings	SLV	405 NW Loop 281	MG	41,420	9.15	378,993	8%	30%	0%	11.80%	\$1,991,319	2.62%	\$1,940,490	\$48.08
24938	Oak Forest Center	SLV	913 NW Loop 281	MG	64,912	9.15	593,945	8%	30%	0%	11.80%	\$3,120,727	1.39%	\$3,077,980	\$48.08
65575	Tidwell Town North	SLV	2500 Judson Road	MG	15,421	9.15	141,102	8%	30%	0%	11.80%	\$741,384	2.62%	\$722,450	\$48.08
72727	The Village	SLV	2002 Judson Road	MG	27,996	9.15	250,673	8%	30%	0%	11.80%	\$1,317,098	2.62%	\$1,283,480	\$48.08
67345	TALLIPINES	SLV	TALLIPINES AVE	MG	15405	9.15	140,956	8%	30%	0%	11.80%	\$740,615	2.61%	\$721,770	\$48.08

2014 SHOPPING CENTERS
RANK ORDER

PID	Name	ISD	Situs	Rank	Net Leasable Square Footage	Market Rent Used - location	GPR	Vacancy Applied	Expense w/o Tax	Reserve Included In Exp	Loaded Cap Rate	Proposed Market Value	% Change	2013 Value	val/sq ft
20389	LONGVIEW SHOPPING CENT	SLV	711 ESTES DRIVE	HF	25850	17.00	439,450	15%	25%	0%	11.71%	\$2,251,665	11.11%	\$2,026,480	\$87.11
18095	TEXAS PALM HIGHLANDS	SPT	2414 GILMER RD	HA	10560	18.25	192,720	8%	25%	0%	11.75%	\$1,099,914	0.67%	\$1,091,600	\$104.06
20186	HAWKINS CROSSING	SLV	3052 EASTMAN RD	HA	16250	18.25	296,663	8%	25%	0%	11.71%	\$1,696,814	0.49%	\$1,688,530	\$104.42
20178	ESTES CENTER @ KOOLESMIL	SLV	710 ESTES	HA	10800	18.25	197,100	8%	25%	0%	11.71%	\$1,127,728	0.64%	\$1,120,570	\$104.42
192258	RR CO OF AMERICA (CATO)	SRG	1101 STONE ST	HG	16875	19.00	320,625	5%	23%	0%	11.58%	\$1,993,523	7.38%	\$1,856,500	\$118.13
201612	ECN PROPERTIES - CHEEBUJ	SLV	3407 FOURTH ST	HG	14700	19.00	279,300	5%	23%	0%	11.71%	\$1,717,301	-0.87%	\$1,732,380	\$116.82
1026417	LGVM TOWN CROSSING-Co	SLV	3092 EASTMAN RD	HG	46098	19.00	875,862	5%	23%	0%	11.71%	\$5,385,317	1.96%	\$5,281,700	\$116.82
1026423	*LGVM TOWN CROSSING-P	SLV	3092 EASTMAN RD	HG	34137	19.00	648,603	5%	23%	0%	11.71%	\$5,303,855	2.31%	\$5,183,980	\$155.37
1026424	LGVM TOWN CROSSING-Ey	SLV	3092 EASTMAN RD	HG	14700	19.00	279,300	5%	23%	0%	11.71%	\$1,717,301	1.96%	\$1,684,260	\$116.82
85307	Longview Plaza	SLV	422 W Loop 281	HF	157,062	18.25	2,866,382	15%	25%	0%	11.71%	\$14,686,839	5.93%	\$13,865,000	\$93.51
105019	****Northwest Village	SPT	1703-1753 NW Loop 281	MF	159,131	8.00	1,273,048	20%	35%	0%	11.84%	\$4,000,000	0.00%	\$4,000,000	\$25.14

\$69,803,889 5.34% \$66,267,335

- * ACTUAL NUMBERS SUBMITTED FOR USE
- ** M/S COMPONENTS ADDED TO INCOME VALUE
- *** NO CHANGE IN VALUE DUE TO SALE PRICE
- **** NO CHANGE - FORECLOSURE
- ***** LARGE INCREASE DUE TO DECREASED VACANCY (VISTA COLLEGE)

RealtyRates.com MARKET SURVEY - 1st Quarter 2014*										
Texas - Class A & B Office Buildings										
	Austin		Dallas/Ft. Worth		Houston/Galveston		San Antonio		Region	
	CBD	Suburb	CBD	Suburb	CBD	Suburb	CBD	Suburb	CBD	Suburb
Operating Data										
Income										
Asking Rent	\$28.22	\$24.09	\$21.89	\$20.72	\$32.37	\$24.73	\$20.81	\$20.32	\$25.98	\$22.48
Effective Rent	\$23.11	\$19.72	\$17.49	\$16.55	\$27.17	\$20.76	\$16.75	\$16.36	\$21.29	\$18.35
Other Income	\$1.16	\$0.99	\$0.87	\$0.83	\$1.36	\$1.04	\$0.84	\$0.82	\$1.06	\$0.92
Total Income	\$24.27	\$20.71	\$18.36	\$17.38	\$28.53	\$21.79	\$17.59	\$17.18	\$22.36	\$19.31
Vacancy Rate	14.2%	14.6%	21.9%	18.9%	12.5%	14.0%	17.7%	14.3%	15.4%	14.5%
EGIM	\$20.81	\$17.69	\$14.35	\$14.10	\$24.97	\$18.74	\$14.47	\$14.72	\$18.92	\$16.51
Expenses										
Total Expenses	\$12.77	\$9.67	\$7.51	\$7.25	\$10.55	\$7.82	\$7.00	\$6.40	\$9.32	\$7.65
Expense Ratio	61.35%	54.68%	52.37%	51.46%	42.26%	41.74%	48.97%	43.45%	49.28%	46.33%
NOI	\$8.04	\$8.02	\$6.83	\$6.84	\$14.42	\$10.92	\$7.47	\$8.33	\$9.60	\$8.86
Investment Data										
Avg Sale Price	\$92	\$95	\$74	\$71	\$147	\$122	\$85	\$92	\$103	\$97
DAR	8.7%	8.4%	9.2%	9.6%	9.8%	9.0%	8.8%	9.0%	9.3%	9.1%
GRM	3.98	4.82	4.23	4.29	5.41	5.88	5.08	5.62	4.83	5.30
EGIM	4.42	5.37	5.16	5.04	5.89	6.51	5.87	6.25	5.43	5.90

*4th Quarter 2013 Data

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RealtyRates.com MARKET SURVEY - 1st Quarter 2014*										
Texas - Class A & B Neighborhood, Community & Strip Retail Centers										
	Austin		Dallas/Ft. Worth		Houston/Galveston		San Antonio		Region	
	Anch	Un-Anch	Anch	Un-Anch	Anch	Un-Anch	Anch	Un-Anch	Anch	Un-Anch
Operating Data										
Income										
Asking Rent	\$19.40	\$18.86	\$16.59	\$16.18	\$16.10	\$15.66	\$16.21	\$15.82	\$16.89	\$16.45
Effective Rent	\$17.74	\$17.25	\$14.63	\$14.27	\$14.26	\$13.86	\$14.26	\$13.92	\$15.03	\$14.64
Other Income	\$0.89	\$0.86	\$0.73	\$0.71	\$0.71	\$0.69	\$0.71	\$0.70	\$0.75	\$0.73
Total Income	\$18.63	\$18.11	\$15.36	\$14.99	\$14.97	\$14.56	\$14.98	\$14.61	\$15.78	\$15.37
Vacancy Rate	9.8%	9.6%	11.2%	10.8%	10.2%	10.0%	10.0%	9.7%	9.8%	9.5%
EGI	\$16.81	\$16.38	\$13.64	\$13.36	\$13.45	\$13.10	\$13.48	\$13.20	\$14.24	\$13.91
Expenses										
Total Expenses	\$8.35	\$7.71	\$7.35	\$6.67	\$7.22	\$6.89	\$6.82	\$6.22	\$7.35	\$6.81
Expense Ratio	49.65%	47.08%	53.88%	49.93%	53.71%	52.55%	50.58%	47.12%	51.61%	48.94%
NOI	\$8.46	\$8.67	\$6.29	\$6.69	\$6.23	\$6.22	\$6.66	\$6.98	\$6.89	\$7.10
Investment Data										
Avg Sale Price	\$92	\$94	\$71	\$70	\$76	\$72	\$77	\$77	\$79	\$78
DAR	9.2%	9.2%	8.9%	9.6%	8.2%	8.6%	8.7%	9.1%	8.8%	9.2%
GRM	5.19	5.45	4.85	4.90	5.33	5.19	5.40	5.53	5.22	5.29
EGIM	5.47	5.74	5.21	5.24	5.65	5.49	5.71	5.83	5.51	5.57

*4th Quarter 2013 Data

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RETAIL: STRIP CENTERS

US CAPITAL
MARKETS REPORT
CAPITALIZATION
RATES BY ASSET
TYPE

		PRIMARY					SECONDARY				
		Class A	Top Bidders	Class B	Trend Next 6 Mo.	Top Bidders	Class A	Top Bidders	Class B	Trend Next 6 Mo.	Top Bidders
EASTERN MARKETS	Atlanta, GA	5.75% - 8.50%	Public, Institutional, Private	6.75% - 7.50%	↔	Public, Institutional, Private	8.00% - 8.75%	Public, Institutional, Private	7.25% - 8.00%	↔	Private, Public
	Boston, MA	4.25% - 5.00%	Private, International	5.25% - 6.00%	↔	Private, Institutional, Private	8.50% - 7.25%	Institutional, REITs	7.25% - 8.00%	↓	Private, Institutional, REITs
	Charlotte, NC	6.25% - 7.00%	Public, Institutional, Private	7.00% - 8.00%	↗	Private	6.50% - 7.25%	Public, Institutional, Private	7.50% - 8.25%	↗	Private
	Chicago, IL	4.25% - 5.00%	Institutions, Public REITs	5.50% - 6.25%	↓	Institutions, Private REITs	5.75% - 6.50%	Institutional, Sovereign, Private	6.75% - 7.50%	↔	Institutions, Private REITs, Public REITs
	Miami, FL	5.25% - 6.00%	Public, Institutional	8.00% - 7.00%	↘	Public, Institutional, Private	5.25% - 6.00%	Public, Institutional	6.25% - 7.25%	↘	Public, Institutional, Private
	Minneapolis, MN	N/A	N/A	N/A	N/A	Private	8.00% - 6.50%	All types	7.50% - 8.00%	↔	Non-institutional
	Northern NJ	4.25% - 5.00%	Private, Local Capital	N/A	N/A	N/A	6.50% - 8.00%	Institutional	6.25% - 7.00%	↗	Institutional, REITs
	New York (NYC)	6.00% - 8.75%	Public, Institutional, Private	7.00% - 7.75%	↗	Public, Institutional, Private	8.00% - 6.75%	Public, Institutional, Private	7.00% - 7.75%	↘	Public, Institutional, Private
	Orlando, FL	8.00% - 6.75%	Public, Institutional, Private	7.00% - 7.75%	↗	Public, Institutional, Private	8.00% - 6.75%	Public, Institutional, Private	7.00% - 7.75%	↘	Public, Institutional, Private
	Tampa, FL	8.00% - 6.75%	Public, Institutional, Private	7.00% - 7.75%	↗	Public, Institutional, Private	8.00% - 6.75%	Public, Institutional, Private	7.00% - 7.75%	↘	Public, Institutional, Private
AVERAGE		5.25% - 6.00%		6.60% - 7.10%		5.30% - 6.00%			6.80% - 7.20%		
WESTERN MARKETS	Austin, TX	6.75% - 7.50%	Public & Private REITs	7.50% - 8.25%	↔	Private REITs, Private Investors	7.00% - 7.75%	Public REITs, Private REITs, Institutional, Pension Funds	7.75% - 8.75%	↔	Public REITs, Private REITs, Private Investors
	Dallas, TX	5.50% - 8.25%	Public REITs, Private REITs, Institutional, Pension Funds	7.25% - 8.00%	↓	Private REITs, Private Investors	5.75% - 6.50%	Public REITs, Private REITs, Institutional, Pension Funds	7.50% - 8.25%	↘	Public REITs, Private REITs, Private Investors
	Denver, CO	N/A	N/A	N/A	N/A	N/A	5.00% - 7.00%	Public REIT	7.50% - 8.50%	↔	High net Investors
	Houston, TX	5.75% - 8.75%	Public REITs, Private REITs	7.50% - 8.25%	↔	Private REITs, Private Investors	8.00% - 8.75%	Public REIT, Private REITs, Institutional, Pension Funds	7.75% - 8.50%	↔	Public REITs, Private REITs, Private Investors
	Las Vegas, NV	4.00% - 5.00%	Institutional	5.25% - 8.00%	↔	Regional	8.25% - 8.75%	Institutional	7.00% - 7.50%	↔	Investors
	Los Angeles, CA	4.75% - 6.50%	Institutional	5.25% - 8.00%	↔	Various	5.25% - 6.75%	Institutional	8.00% - 8.75%	↔	Regional, Local
	Phoenix, TX	8.00% - 6.75%	Institutional, Regional	7.25% - 8.50%	↔	Regional, Private Investors	8.00% - 6.75%	Institutional, Regional	7.25% - 8.50%	↔	Regional, Private Investors
	Portland, OR	8.50% - 7.00%	Pension Fund Advisors	7.25% - 7.75%	↔	Private Equity	7.00% - 7.5%	Private Equity	7.75% - 8.25%	↓	Private Equity
	Riverside, CA	8.50% - 7.25%	Regional	7.25% - 7.75%	↔	Regional	8.50% - 7.00%	Various	6.75% - 7.50%	↔	Regional, Local
	San Antonio, TX	8.75% - 7.75%	Public REITs, Private REITs	7.75% - 8.75%	↔	Private REITs, Private Investors	7.25% - 7.75%	Public REITs, Private REITs, Institutional, Pension Funds	8.00% - 8.75%	↔	Public REITs, Private REITs, Private Investors
AVERAGE		5.73% - 6.53%		6.60% - 7.40%		5.25% - 6.75%			6.50% - 7.25%		
OVERALL PRIMARY MARKETS		CLASS A 5.51% - 6.29%		CLASS B 6.02% - 7.41%			CLASS A 5.05% - 6.73%		CLASS B 7.10% - 7.87%		
OVERALL SECONDARY MARKETS							CLASS A 5.05% - 6.73%		CLASS B 7.10% - 7.87%		

EXHIBIT 5

VACANCY ASSUMPTIONS: OFFICE MARKETS
Fourth Quarter 2013

MARKET	MONTHS VACANT CURRENT			YEAR AGO			TENANT RETENTION CURRENT			YEAR AGO			UNDERLYING VACANCY & CREDIT LOSS CURRENT			YEAR AGO		
	RANGE	AVERAGE		RANGE	AVERAGE		RANGE	AVERAGE		RANGE	AVERAGE		RANGE	AVERAGE		RANGE	AVERAGE	
National CBD	3-15	8		3-15	8		50.0% - 85.0%	69.0%		50.0% - 75.0%	68.0%		0.0% - 10.0%	5.0%		0.0% - 10.0%	6.0%	
National Suburban	3-20	10		3-20	10		50.0% - 75.0%	64.0%		50.0% - 80.0%	64.0%		0.0% - 15.0%	5.0%		0.0% - 16.0%	6.0%	
Atlanta	5-12	8		5-12	8		60.0% - 80.0%	70.0%		50.0% - 75.0%	67.0%		4.0% - 15.0%	9.0%		5.0% - 15.0%	8.0%	
Boston	6-12	8		6-24	9		40.0% - 80.0%	67.0%		40.0% - 75.0%	65.0%		3.0% - 8.0%	5.0%		4.0% - 8.0%	5.0%	
Charlotte	5-12	8		6-12	9		60.0% - 80.0%	70.0%		60.0% - 80.0%	69.0%		5.0% - 15.0%	8.0%		5.0% - 15.0%	10.0%	
Chicago	4-12	9		6-12	9		60.0% - 85.0%	71.0%		60.0% - 85.0%	71.0%		0.0% - 15.0%	8.0%		3.0% - 15.0%	9.0%	
Dallas	4-12	8		4-12	8		50.0% - 90.0%	69.0%		50.0% - 90.0%	70.0%		0.0% - 10.0%	6.0%		0.0% - 10.0%	6.0%	
Denver	4-12	7		6-15	9		50.0% - 75.0%	67.0%		60.0% - 75.0%	70.0%		1.0% - 10.0%	6.0%		0.0% - 15.0%	7.0%	
Houston	5-18	9		5-18	9		50.0% - 90.0%	71.0%		50.0% - 90.0%	70.0%		3.0% - 15.0%	7.0%		4.0% - 15.0%	8.0%	
Los Angeles	4-12	8		4-12	8		60.0% - 80.0%	69.0%		60.0% - 80.0%	69.0%		1.0% - 10.0%	6.0%		1.0% - 10.0%	6.0%	
Manhattan	2-12	7		5-12	7		50.0% - 75.0%	69.0%		60.0% - 75.0%	70.0%		0.0% - 10.0%	5.0%		2.5% - 10.0%	6.0%	
Northern Virginia	3-18	8		1-12	8		50.0% - 75.0%	64.0%		50.0% - 80.0%	66.0%		1.0% - 7.0%	4.0%		1.0% - 12.0%	5.0%	
Pacific Northwest	4-12	7		4-12	7		50.0% - 80.0%	67.0%		50.0% - 80.0%	68.0%		0.0% - 7.0%	4.0%		0.0% - 12.0%	4.0%	
Philadelphia	6-15	8		6-12	8		50.0% - 75.0%	66.0%		50.0% - 75.0%	65.0%		5.0% - 15.0%	8.0%		3.0% - 15.0%	7.0%	
Phoenix	6-12	9		6-20	10		60.0% - 75.0%	68.0%		60.0% - 75.0%	69.0%		1.0% - 15.0%	7.0%		7.0% - 15.0%	11.0%	
San Diego	5-12	9		6-12	10		60.0% - 80.0%	68.0%		60.0% - 80.0%	68.0%		0.0% - 10.0%	5.0%		0.0% - 10.0%	6.0%	
San Francisco	2-10	7		2-10	7		50.0% - 80.0%	69.0%		60.0% - 80.0%	70.0%		2.5% - 10.0%	5.0%		0.0% - 10.0%	5.0%	
Seattle	4-12	7			7		50.0% - 80.0%	67.5%					0.0% - 6.0%	3.8%				
Southeast Florida	6-15	9		6-18	9		40.0% - 75.0%	63.0%		40.0% - 70.0%	62.0%		3.0% - 13.0%	8.0%		5.0% - 13.0%	8.0%	
Suburban Maryland	4-24	9		6-12	9		50.0% - 75.0%	65.0%		60.0% - 75.0%	67.0%		1.0% - 15.0%	8.0%		1.0% - 15.0%	7.0%	
Washington, DC	3-18	8		3-18	7		60.0% - 100.0%	71.0%		60.0% - 75.0%	69.0%		0.3% - 7.0%	3.0%		1.0% - 10.0%	5.0%	

Sources: Personal survey conducted by PwC during October 2013



MARKETBEAT

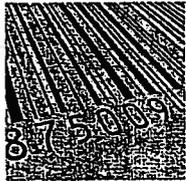
RETAIL SNAPSHOT



TEXAS

A Cushman & Wakefield Research Publication

Q4 2013



ECONOMIC OVERVIEW

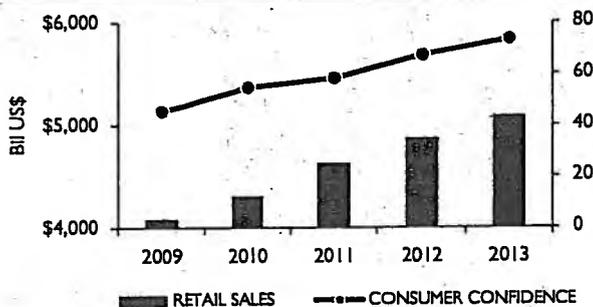
The U.S. economy continues to generate jobs at a healthy, if unspectacular pace. The good news is the private sector continued to grow in the face of significant headwinds from the ongoing fiscal drag (higher taxes and Federal sequestration). With the headwinds behind us the economy is poised to grow strongly during 2014.

The U.S. unemployment rate declined to 6.6% in November 2013 (the lowest level in over two years), due in large part to the over 1.2 million jobs added during the first half of 2013. The average increase in employment over the first six months was $\pm 202,000$ jobs per month, making it the best first half for new employment since 2005.

Employment growth in Texas continued its torrid pace during 2013, as employers added $\pm 275,700$ jobs during the twelve month period ending November 2013. Employment growth was broad based, with a gain of 3.4% (over $\pm 75,500$ jobs) in trade, transportation and utilities alone. Key growth industry classifications included professional and business services, information, and mining and logging, each of which grew more than 3.0% over the past twelve months.

Dallas-Fort Worth ("DFW") and Houston both added to the strength of the Texas economy, as DFW added $\pm 83,700$ jobs during the past year and Houston added $\pm 86,200$. The unemployment rate in DFW was 5.7% and Houston was 5.6%, which compares favorably to both Texas (5.8%) and the overall U.S. rate (6.6%). Unemployment rates have remained steady in Texas due to a number of factors, including the annual population growth rate of approximately 2.8% since 2008, a business-friendly climate, and the lack of a state income tax, all of which have a positive impact on retail real estate fundamentals.

RETAIL SALES AND CONSUMER CONFIDENCE TRENDS



Source: Moody's Analytics

ECONOMIC INDICATORS

	2012	2013F	2014F
NATIONAL			
GDP Growth	2.8%	1.9%	3.2%
CPI Growth	2.1%	1.5%	2.0%
Consumer Spending Growth	2.2%	2.1%	3.4%
Retail Sales Growth	5.3%	4.4%	5.8%
TEXAS			
Household Income	\$50,740	\$51,356	\$52,463
Population Growth	1.6%	1.5%	1.5%
Unemployment	6.8%	6.4%	5.9%

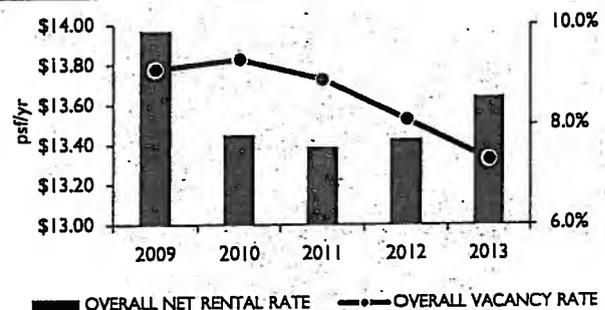
Source: Moody's Analytics

KEY SALES TRANSACTIONS

PROPERTY	MARKET	SIZE	SALES PRICE	PRICE PSF
Market Heights	Killeen	411,940	\$85,500,000	\$207.55
Mueller Retail	Austin	351,462	\$80,500,000	\$229.04
Robertson's Creek	DFW	274,300	\$42,700,000	\$155.67
Northwest Crossing Centre	Houston	178,409	\$31,250,000	\$175.10
Tomball Crossing	Houston	164,348	\$38,500,000	\$234.26
Totals		1,380,459	\$278,450,000	\$201.71

Source: Cushman & Wakefield

DFW OVERALL RENTAL VS. VACANCY-RATES



Source: Costar Group

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RETAIL MARKET OVERVIEW

Amongst the moderate pace of economic recovery lies a bifurcation in retail property performance, with the strongest performing centers generally featuring top quality tenancy and high traffic counts. Grocery-Anchored and Power Centers in major metro areas continue to attract the majority of institutional investor interest, while the demand for single-tenant net leased properties remains healthy as well. The re-emergence of the consumer has had a positive effect across the retail landscape, but investors remain cautious of big box retailers in lower quality trade areas.

The less dominant grocers are struggling with tightening margins and heightened competition from discount retailers (Walmart and Target), specialty grocers (Trader Joe's, Sprouts, Whole Foods, etc.), and warehouse clubs (Costco and Sam's Club), as stronger operators such as Kroger and H-E-B continue to aggressively expand their presence in the state. H-E-B, which dominates the Austin and San Antonio markets with a 60%+ market share in each, is projected to open a number of traditional grocery locations in the DFW area over the next 18 months, joining Walmart, Kroger, Safeway (Tom Thumb), and Albertson's, among others, in one of the most competitive grocery markets in the country. In addition, Idaho based WinCo is opening 95,000 square foot grocery stores in McKinney, Lewisville and North Richland Hills to compete with Walmart. With a market share in excess of 35% (excluding Sam's Club), Walmart remains the #1 grocer in the DFW area, with Kroger a distant second at 16%.

Traditional big box retailers continue to feel the impacts of increased online retail sales and remain focused on multi-channel omni retailing to compete with on-line sales. To better capture this customer, a number of major retailers have begun offering more aggressive price-matching policies to capture sales rather than losing them to Amazon.com and other "online-only" retailers. In addition, retailers continue to expand their online presence as consumers across the world continue to seek goods via the web. By 2017 it is projected that a full 10% of U.S. retail sales will be made online, totaling over \$108 billion.

RETAIL INVESTMENT

Investment activity is expected to continue to increase in 2014 as

institutional owners seek to upgrade their portfolios and private/non-institutional buyers are able to achieve returns above historical norms due to the attainability of debt (particularly CMBS) at historically low rates. While some potential economic headwinds remain, top-quality retail properties in major Texas markets are among the most attractive investment targets for institutional buyers today as they seek higher-yielding investments than those available in national core markets such as New York, Boston, Los Angeles, and San Francisco. The recent uptick in rates created a slight drag on new activity during the 2nd quarter, but the relative strength of the major Texas markets should continue to attract investment dollars to the state, particularly those institutional buyers intent upon deploying the cash reserves established over the past few years. Special servicers continue to work through the backlog of properties they obtained as a result of the downturn, and are slowly bringing these properties to market. In general, however, the special servicer offerings are value-add or otherwise non-core assets, and are primarily targeted by private investors.

Grocery-anchored centers and power centers are expected to remain the most attractive investment targets as buyers are drawn to their relative stability and overall asset quality. Partial interests in top-tier regional malls (\$500+ psf inline sales), value-add opportunities in key markets, and single tenant net lease assets are also highly sought-after investment classes. While interest in B-quality assets has improved dramatically over the past 24 months, investors are much more cautious and targeted in their pursuit of these assets, and are focusing on the quality of the real estate and unleveraged yields above the potential yields from CMBS and other non-recourse debt at historically low rates.

OUTLOOK

According to Moody's Analytics, Texas population growth is expected to increase steadily during 2014. Retail market fundamentals have improved during 2013 with strong leasing activity and higher asking rents with lower vacancy. As job growth and household income continue improving, consumer spending should strengthen during 2014. Look for leases to include longer terms, higher rents and more favorable terms for landlords as the market continues to tighten.

MARKET HIGHLIGHTS

SIGNIFICANT CONSTRUCTION COMPLETIONS	SUBMARKET	MAJOR TENANT(S)	COMPLETION DATE	BUILDING SQUARE FEET
14028 N US Highway 183	Round Rock	HEB	Q1 2013	254,140
Southpark At Cinco Ranch Phase I	Houston Southwest	Academy Sports	Q2 2013	218,187
Walmart Supercenter	North Central Dallas	Walmart	Q4 2013	186,000
Helotes Town Center	Northeast San Antonio	Walmart	Q3 2013	150,000
SIGNIFICANT PROJECTS UNDER CONSTRUCTION	SUBMARKET	MAJOR TENANT(S)	COMPLETION DATE	BUILDING SQUARE FEET
Nebraska Furniture Mart	Dallas Fort Worth	Nebraska Furniture	Q2 2015	1,900,000
Cedar Park Town Center	Cedar Park Austin	Speculative	Q3 2014	415,000
The Landmark Phase I	North Central San Antonio	Neiman Marcus	Q4 2014	250,000
Idylwood Walmart Supercenter	Innerloop Houston	Walmart	Q1 2014	185,000

Valuation Issues

TI ALLOWANCES

Tenant improvement (TI) allowances vary for each major property sector, as well as across geographies. Based on our Survey, TIs are rarely provided to tenants in the national regional mall and power center markets, where retail tenants typically receive space as a "vanilla box" and are responsible for their own build-outs. In most other markets, TIs are common and vary based on whether the leased area is shell space (raw, new space) or existing, second-generation space.

As shown in Exhibit 4, TI allowances for shell space range up to

\$125.00 per square foot, averaging between \$1.48 per square foot and \$66.25 per square foot. Overall, the average TI for shell space is \$41.10 per square foot.

For second-generation space, the average TI allowance is \$22.42 per square foot for the 27 Survey markets. For renewals, the average is lower at \$12.49 per square foot.

The TI allowances in Exhibit 4 show what is typical. In some instances, excessive TI allowances are awarded as added inducements, like free rent. In the office sector, excessive TI allowances range up to \$50.00

per square foot and average \$8.18 per square foot. Excessive TI allowances are very tenant specific and not prevalent throughout the marketplace.

VACANCY ASSUMPTIONS

Current vacancy assumptions used by Survey participants in cash flow analyses are contrasted with year-ago figures in Exhibit 5. Over the past year, most markets report an increase in their average underlying vacancy rate (52.0%); an increase in their average tenant retention rate (41.0%); and a steady months vacant assumption (66.0%). †

Exhibit 4

TENANT IMPROVEMENT (TI) ALLOWANCES

Fourth Quarter 2013

	SHELL SPACE (\$ per sq. ft.)			2ND-GENERATION SPACE (\$ per sq. ft.)			RENEWALS (\$ per sq. ft.)		
	LOW	HIGH	AVERAGE	LOW	HIGH	AVERAGE	LOW	HIGH	AVERAGE
NATIONAL MARKETS									
Strip Shopping Center	\$0.00	\$75.00	\$26.67	\$0.00	\$30.00	\$10.00	\$0.00	\$15.00	\$4.64
CBD Office	\$25.00	\$75.00	\$47.50	\$10.00	\$40.00	\$27.50	\$5.00	\$35.00	\$16.25
Suburban Office	\$0.00	\$80.00	\$43.13	\$0.00	\$40.00	\$20.31	\$0.00	\$25.00	\$12.88
Medical Office Buildings	\$20.00	\$80.00	\$54.72	\$5.00	\$40.00	\$17.22	\$2.50	\$30.00	\$12.53
INDUSTRIAL MARKETS									
National Flex/R&D	\$0.00	\$70.00	\$30.50	\$0.00	\$25.00	\$12.55	\$0.00	\$12.00	\$6.05
National Warehouse	\$0.25	\$10.00	\$2.70	\$0.00	\$5.00	\$1.14	\$0.00	\$2.50	\$0.64
ENC Region Warehouse	\$0.25	\$10.00	\$3.18	\$0.00	\$5.00	\$1.56	\$0.00	\$3.00	\$0.88
Pacific Region Warehouse	\$0.00	\$3.00	\$1.48	\$0.00	\$5.00	\$1.02	\$0.00	\$2.50	\$0.60
OFFICE MARKETS									
Atlanta	\$20.00	\$60.00	\$35.00	\$5.00	\$55.00	\$23.17	\$0.00	\$40.00	\$13.08
Boston	\$15.00	\$70.00	\$49.17	\$10.00	\$50.00	\$30.83	\$5.00	\$25.00	\$15.17
Charlotte	\$10.00	\$45.00	\$31.88	\$10.00	\$35.00	\$20.63	\$2.00	\$25.00	\$12.50
Chicago	\$35.00	\$125.00	\$61.25	\$0.00	\$75.00	\$33.59	\$5.00	\$40.00	\$18.30
Dallas	\$10.00	\$60.00	\$37.14	\$3.00	\$50.00	\$23.07	\$0.00	\$25.00	\$12.71
Denver	\$35.00	\$55.00	\$44.38	\$12.00	\$30.00	\$20.88	\$5.00	\$15.00	\$9.00
Houston	\$15.00	\$55.00	\$34.58	\$5.00	\$45.00	\$18.38	\$3.00	\$20.00	\$12.13
Los Angeles	\$20.00	\$70.00	\$41.25	\$10.00	\$40.00	\$25.83	\$5.00	\$30.00	\$15.42
Manhattan	\$40.00	\$120.00	\$66.25	\$10.00	\$80.00	\$39.17	\$10.00	\$40.00	\$22.50
Northern Virginia	\$30.00	\$100.00	\$59.17	\$15.00	\$55.00	\$32.08	\$5.00	\$40.00	\$20.21
Pacific Northwest	\$25.00	\$85.00	\$54.17	\$10.00	\$50.00	\$29.79	\$0.00	\$50.00	\$16.88
Philadelphia	\$15.00	\$75.00	\$37.00	\$5.00	\$50.00	\$22.00	\$5.00	\$20.00	\$9.50
Phoenix	\$30.00	\$60.00	\$46.00	\$2.00	\$40.00	\$17.67	\$0.00	\$31.00	\$12.50
San Diego	\$25.00	\$60.00	\$43.75	\$15.00	\$40.00	\$28.13	\$5.00	\$25.00	\$13.50
Seattle	\$15.00	\$80.00	\$50.71	\$0.00	\$50.00	\$25.36	\$0.00	\$20.00	\$10.36
San Francisco	\$25.00	\$85.00	\$51.67	\$10.00	\$50.00	\$32.92	\$0.00	\$50.00	\$17.50
Southeast Florida	\$5.00	\$75.00	\$36.00	\$0.00	\$50.00	\$23.25	\$5.00	\$35.00	\$13.92
Suburban Maryland	\$25.00	\$85.00	\$47.50	\$10.00	\$45.00	\$26.50	\$5.00	\$40.00	\$18.75
Washington, DC	\$40.00	\$100.00	\$72.92	\$25.00	\$70.00	\$40.83	\$0.00	\$40.00	\$18.75

Source: PwC Real Estate Investor Survey

2014 Hotel/Motel Analysis

For the 2014 appraisal year the income model used for the valuation of the hotel/motels properties has had only minor changes to the ranking system. Further research indicated additional adjustments were warranted on expense ratio and cap rates. We collect actual room revenue figures as they are reported to the Texas Comptroller each year. After comparing to reported revenue last year, the “flagged” hotels have an increase in revenue.

New hotel properties either completed or under construction in 2013:

Stay Bridge Suites on Fourth Street added at 100 complete for 2014 (Extended Stay Hotel)

Rankings from 1 to 5 are as follows:

Rank 1 properties have no pools, little or no windows and poor quality. Two of these properties are constructed as “tourist courts”.

Rank 2 properties have limited amenities. Many if not all pools have been filled in and the rooms have limited or no view and small windows.

Rank 3 properties, which consist of the largest number of properties, are typical of the new motels with a pool, very small office or lounge area and limited if any meeting facilities.

Rank 4 properties contain meeting areas, nicer amenities; some have indoor pools and restaurants.

Considering this above mentioned information, values for most of the higher ranked hotel sector in Gregg County will increase for 2014 while many lower ranked “un-flagged” hotels will result in lower values.

2014 HOTEL

EXPENSES

ALL RANKS

Expense 66.00%
Reserves 4.00%

CAP RATES - LOADED 2013 TAX RATES

Cap Rate Unloaded	Rank	Gladewater (.02231002)	Sabine (.0212933)	Kilgore (.02145700)	Longview (.022764)	Pine Tree (.023184)	SPT/CWO (.02337610)	White Oak (.0217981)
10.25%	1	0.1248	0.1238	0.1240	0.1253	0.1257	0.1259	0.1243
10.25%	2	0.1248	0.1238	0.1240	0.1253	0.1257	0.1259	0.1243
10.25%	3	0.1248	0.1238	0.1240	0.1253	0.1257	0.1259	0.1243
10.25%	4	0.1248	0.1238	0.1240	0.1253	0.1257	0.1259	0.1243

PID #	Rank	Rooms	Corridor Type	Name	ISD	Revenue 13	Exp %	RR	Loaded Cap Rate	REV PAR	Value per Room	GRRM	Projected 2014 Income Value
1126160	1	16	EXT	BUDGET MOTEL (Raintree)	SLV	\$ 27,022	0.66	0.040	0.1253	\$5	\$4,044	2.39	\$64,698
105793	1	34	EXT	DELUX INN (Kilgore Com)	SKG	\$32,610	0.66	0.040	0.1240	\$3	\$2,320	2.42	\$78,895
55817	1	19	EXT	RELAX INN	SPT/C WO	\$75,608	0.66	0.040	0.1259	\$11	\$9,482	2.38	\$180,162
34589	1	30	EXT	LONE STAR MOTEL	SLV	\$69,420	0.66	0.040	0.1253	\$6	\$5,540	2.39	\$166,209
34648	1	18	EXT	TEX-AN MOTEL	SLV	\$57,940	0.66	0.040	0.1253	\$9	\$7,707	2.39	\$138,723
61616	1	19	EXT	ECONOMY INN	SPT	\$73,080	0.66	0.040	0.1257	\$11	\$9,180	2.39	\$174,415
85368	1	33	EXT	ECONOMY INN	SGW	\$77,905	0.66	0.040	0.1248	\$6	\$5,675	2.40	\$187,272
34595	1	20	EXT	PALACE INN	SLV	\$116,081	0.66	0.040	0.1253	\$16	\$13,896	2.39	\$277,927
34507	1	32	EXT	LONGVIEW TRAVEL LOD	SLV	\$101,387	0.66	0.040	0.1253	\$9	\$7,586	2.39	\$242,746
34590	1	27	EXT	AMRC DREAM INN (+RV)	SLV	\$116,433	0.66	0.040	0.1253	\$12	\$10,325	2.39	\$278,770
28122	1	45	EXT	SUNSET INN	SLV	\$145,093	0.66	0.040	0.1253	\$9	\$7,720	2.39	\$347,389
53886	1	40	EXT	IMPERIAL MOTEL	SLV	\$140,132	0.66	0.040	0.1253	\$10	\$8,388	2.39	\$335,512
34661	1	53	EXT	GLOBE INN MOTEL	SLV	\$160,422	0.66	0.040	0.1253	\$8	\$7,247	2.39	\$384,091
34626	2	98	EXT	BUDGET INN	SLV	\$354,782	0.66	0.040	0.1253	\$10	\$8,668	2.39	\$849,438
20721	2	134	EXT	EXPRESS INN	SLV	\$314,769	0.66	0.040	0.1253	\$6	\$6,311	2.69	\$845,627
98551	2	37	EXT	REGENCY INN & SUITES	SGW	\$174,551	0.66	0.040	0.1248	\$13	\$11,340	2.40	\$419,594
186285	2	144	EXT	CONTESSA INN	SLV	\$564,428	0.66	0.040	0.1253	\$11	\$9,385	2.39	\$1,351,384
34584	2	33	EXT	EXECUTIVE INN & SUITES	SLV	\$274,735	0.66	0.040	0.1253	\$23	\$19,933	2.39	\$657,785
20733	2	40	EXT	KNIGHT'S INN	SLV	\$360,676	0.66	0.040	0.1253	\$25	\$21,589	2.39	\$863,550
64010	2	166	EXT	GUEST INN	SLV	\$536,718	0.66	0.040	0.1253	\$9	\$7,741	2.39	\$1,285,039
83919	2	52	EXT	EXECUTIVE INN(KILGORE)	SKG	\$188,942	0.66	0.040	0.1240	\$10	\$8,791	2.42	\$457,118
34491	2	40	EXT	MAJESTIC INN	SLV	\$219,757	0.66	0.040	0.1253	\$15	\$13,154	2.39	\$526,154
18665	2	80	EXT	MANOR INN (Kilgore)	SKG	\$262,503	0.66	0.040	0.1240	\$9	\$7,939	2.42	\$635,088
32902	3	63	EXT	SUPER 8/EXXON	SLV	\$449,203	0.66	0.040	0.1253	\$20	\$19,226	2.70	\$1,211,226
20327	3	77	EXT	MOTEL 6 #158	SLV	\$655,090	0.66	0.040	0.1253	\$23	\$20,370	2.39	\$1,568,452
49204	3	85	EXT	SUPER 8	SLV	\$389,797	0.66	0.040	0.1253	\$13	\$10,980	2.39	\$933,273
20719	3	35	EXT	AMERICAS BEST VALUE	SLV	\$191,561	0.66	0.040	0.1253	\$15	\$13,104	2.39	\$458,646
102436	3	43	EXT	BEST WESTERN INN	SKG	\$536,075	0.66	0.040	0.1240	\$34	\$30,162	2.42	\$1,296,956
96113	3	43	INT	AMERICA'S BEST VAL	SLV	\$314,422	0.66	0.040	0.1253	\$20	\$17,507	2.39	\$752,806
23236	3	54	INT	AMERICA'S BEST VAL	SKG	\$413,332	0.66	0.040	0.1240	\$21	\$18,518	2.42	\$999,997
111779	3	49	INT	MICROTEL INN & SUITES	SLV	\$591,884	0.66	0.040	0.1253	\$33	\$28,921	2.39	\$1,417,121
69349	3	54	EXT	MOTEL 6	SLV	\$512,525	0.66	0.040	0.1253	\$26	\$18,179	1.92	\$981,692
198301	3	51	INT	BEST WESTERN LOOP 28	SLV	\$785,672	0.66	0.040	0.1253	\$42	\$36,884	2.39	\$1,881,098
20831	3	60	INT	CENTERSTONE	SLV	\$911,786	0.66	0.040	0.1253	\$42	\$36,384	2.39	\$2,183,047

2014 HOTELS

PID #	Rank	Rooms	Corridor Type	Name	ISD	Revenue 13	Exp %	RR	Loaded Cap Rate	REV PAR	Value per Room	GRRM	Projected 2014 Income Value
1030266	3	60	INT	BEST WESTERN ACCE	SLV	\$851,655	0.66	0.040	0.1253	\$39	\$33,985	2.39	\$2,039,078
98437	3	60	INT	COMFORT SUITES 4th St	SLV	\$886,179	0.66	0.040	0.1253	\$40	\$35,362	2.39	\$2,121,737
20314	3	83	EXT	DAYS INN	SLV	\$1,274,272	0.66	0.040	0.1253	\$42	\$36,758	2.39	\$3,050,931
20331	3	104	EXT	BAYMONT	SLV	\$922,949	0.66	0.040	0.1253	\$24	\$21,248	2.39	\$2,209,774
1159220	3	40	EXT	DAYS INN	SSB	\$499,538	0.66	0.040	0.1238	\$34	\$30,263	2.42	\$1,210,512
1026160	4	63	INT	HAMPTON 259 KILG	SKG	\$990,151	0.66	0.040	0.1240	\$43	\$38,024	2.42	\$2,395,527
1184160	4	84	INT	SUBURBAN EXTEND S	SLV	\$1,249,650	0.66	0.040	0.1253	\$41	\$35,619	2.39	\$2,991,979
1026951	4	70	INT	CANDLEWOOD SUITES	SLV	\$1,132,644	0.66	0.040	0.1253	\$44	\$38,741	2.39	\$2,711,837
38475	4	64	INT	FAIRFIELD INN (4th St.)	SLV	\$1,244,859	0.66	0.040	0.1253	\$53	\$46,570	2.39	\$2,980,508
199186	4	61	INT	COMFORT SUITES (Kilg)	SKG	\$1,198,077	0.66	0.040	0.1240	\$54	\$47,518	2.42	\$2,898,573
20827	4	64	INT	LA QUINTA INN MLK Blvd	SLV	\$1,288,727	0.66	0.040	0.1253	\$55	\$48,212	2.39	\$3,085,540
112796	4	80	INT	WINGATE INN	SLV	\$1,138,432	0.66	0.040	0.1253	\$39	\$34,071	2.39	\$2,725,695
200948	4	66	INT	HOLIDAY INN EXP KILG	SKG	\$1,409,434	0.66	0.040	0.1240	\$59	\$51,665	2.42	\$3,409,921
49205	4	90	INT	HOLIDAY INN EXP ACCE	SLV	\$1,212,247	0.66	0.040	0.1253	\$37	\$32,249	2.39	\$2,902,427
201613	4	70	INT	LA QUINTA HAWKINS	SLV	\$1,555,033	0.66	0.040	0.1253	\$61	\$53,188	2.39	\$3,723,144
188130	4	70	INT	HOLIDAY INN EXPRESS -	SLV	\$1,827,072	0.66	0.040	0.1253	\$72	\$62,492	2.39	\$4,374,474
32901	4	75	INT	HOMEWOOD SUITES	SLV	\$2,254,269	0.66	0.040	0.1253	\$82	\$71,964	2.39	\$5,397,292
201871	4	91	INT	HAMPTON INN & SUITES	SLV	\$2,904,767	0.66	0.040	0.1253	\$87	\$76,426	2.39	\$6,954,749
Updated 3-28-2014													
*SOLD 2013													

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Overview

Office

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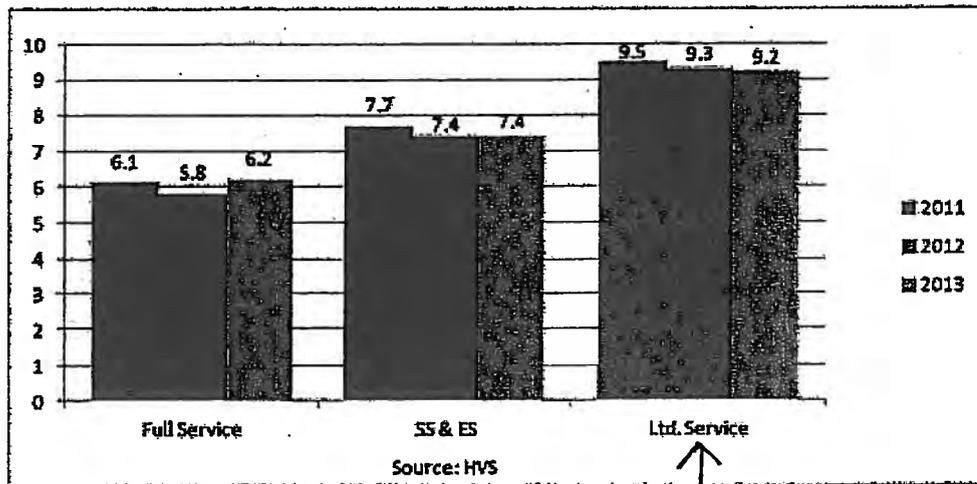
Hotels

Appendix

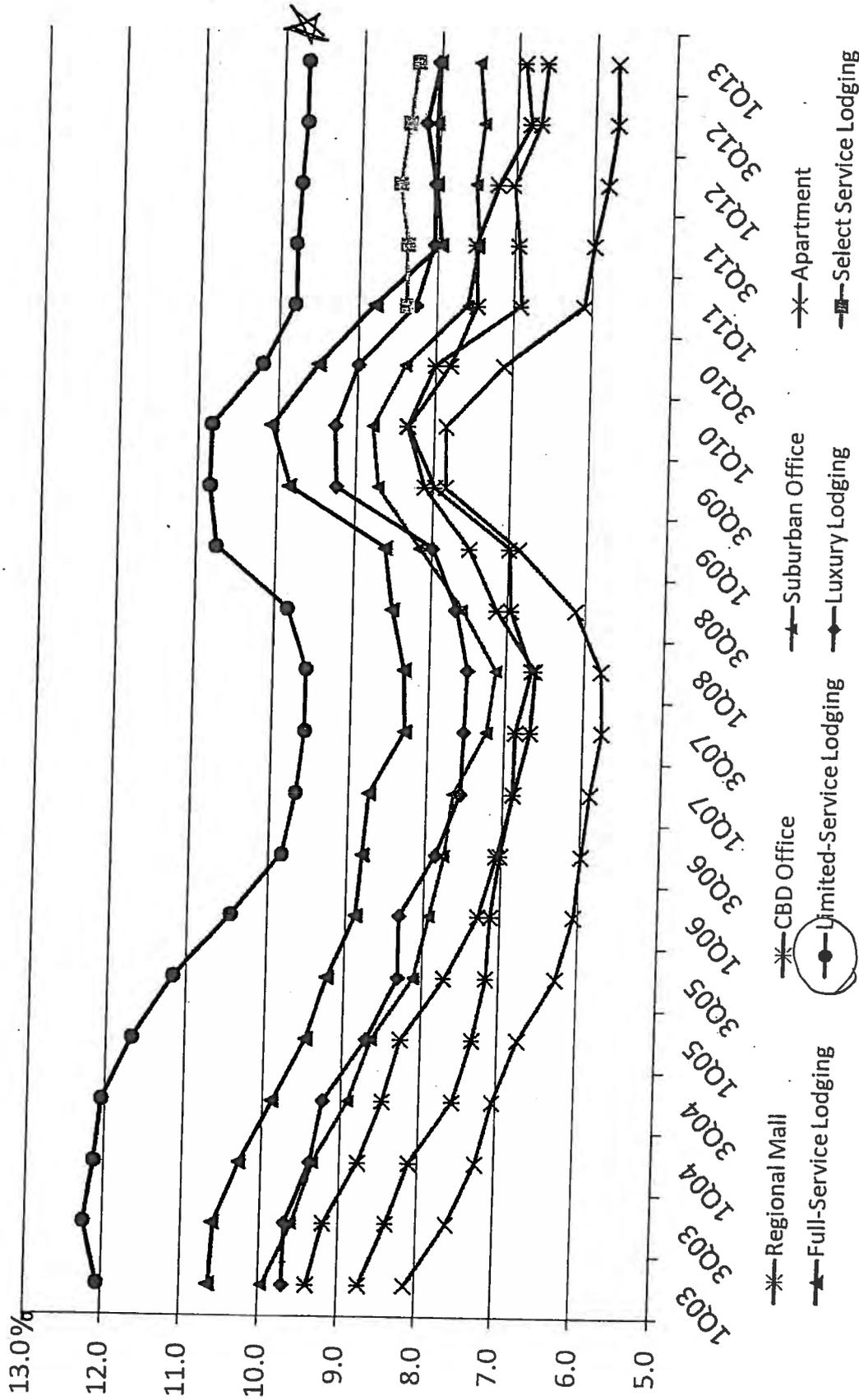
	Luxury		Full Service		Select Service		Economy	
	Stabilized Cap Rates	Suburban Stabilized Cap Rates	Stabilized Cap Rates	Suburban Stabilized Cap Rates	Stabilized Cap Rates	Suburban Stabilized Cap Rates	Stabilized Cap Rates	Suburban Stabilized Cap Rates
Albuquerque	8.50% - 9.00%	9.00% - 9.50%	9.00% - 9.50%	9.25% - 9.75%	9.00% - 9.50%	9.25% - 9.75%	9.50% - 10.00%	10.00% - 10.25%
Atlanta	7.75% - 8.25%	8.00% - 8.50%	8.00% - 8.50%	8.25% - 8.75%	8.25% - 8.75%	8.50% - 9.00%	9.00% - 9.50%	9.50% - 10.00%
Austin	7.00% - 8.00%	7.25% - 8.25%	7.25% - 8.25%	7.50% - 8.50%	7.00% - 8.00%	7.25% - 8.25%	8.00% - 10.50%	8.25% - 10.75%
Baltimore	8.00% - 8.50%	8.25% - 8.75%	8.00% - 8.50%	8.50% - 9.00%	8.50% - 9.00%	8.50% - 9.00%	9.50% - 10.50%	9.50% - 10.50%
Boston	6.50% - 7.00%	8.00% - 9.00%	6.50% - 7.00%	8.50% - 9.50%	7.00% - 8.00%	8.00% +	9.00% - 11.00%	9.00% - 11.00%
Charlotte	7.75% - 8.25%	8.00% - 8.50%	8.00% - 8.50%	8.25% - 8.75%	8.25% - 8.75%	8.50% - 9.00%	9.00% - 10.00%	9.50% - 10.00%
Chicago	5.50% - 7.00%	6.00% - 9.00%	5.50% - 7.00%	6.00% - 9.00%	6.00% - 8.00%	8.00% - 10.00%	7.50% - 10.50%	9.00% - 11.00%
Cincinnati	6.50% - 9.00%	7.00% - 9.50%	7.00% - 9.50%	7.50% - 10.00%	8.00% - 10.00%	8.50% - 10.50%	8.50% - 11.00%	9.00% - 11.50%
Cleveland	6.50% - 9.00%	7.00% - 9.50%	7.00% - 9.50%	7.50% - 10.00%	8.00% - 10.00%	8.50% - 11.00%	8.50% - 11.00%	9.00% - 11.50%
Columbus	8.00% - 9.00%	8.50% - 9.50%	9.00% - 10.00%	9.50% - 10.50%	9.00% - 10.00%	9.50% - 10.50%	9.50% - 12.00%	10.00% - 12.50%
Dallas	7.25% - 8.25%	7.25% - 8.25%	7.50% - 8.50%	7.50% - 8.50%	7.25% - 8.25%	7.25% - 8.25%	8.25% - 10.75%	8.25% - 10.75%
Denver	6.50% - 7.00%	7.25% - 7.75%	6.75% - 7.25%	7.50% - 8.00%	7.25% - 7.25%	7.50% - 8.00%	7.75% - 8.25%	8.00% - 8.50%
Detroit	7.50% - 8.50%	8.00% - 9.00%	8.50% - 9.50%	9.50% - 10.50%	9.00% - 10.00%	9.00% - 10.00%	10.00% - 11.00%	10.50% - 11.00%
Jacksonville	7.00% - 8.50%	7.00% - 8.50%	7.75% - 9.00%	8.00% - 9.00%	9.00% - 10.50%	9.25% - 10.50%	10.00% - 12.00%	10.00% - 12.00%
Kansas City	8.00% - 8.50%	8.00% - 8.50%	9.25% - 10.00%	9.25% - 10.00%	8.50% - 9.00%	8.50% - 9.00%	10.00% - 11.00%	10.00% - 11.00%
Las Vegas	7.00% - 8.00%	7.50% - 8.50%	7.00% - 8.00%	7.50% - 8.50%	7.50% - 8.50%	8.00% - 9.00%	8.00% - 11.00%	8.50% - 11.50%
Los Angeles	5.50% - 6.50%	5.50% - 6.50%	6.50% - 7.50%	6.50% - 7.50%	6.50% - 8.00%	6.50% - 8.00%	8.00% - 11.00%	8.50% - 11.50%
Los Angeles	6.50% - 7.50%	7.00% - 8.50%	7.00% - 8.50%	7.00% - 8.50%	7.50% - 9.00%	7.50% - 9.00%	N/A	7.00% - 9.00%
Miami	6.50% - 8.00%	6.75% - 8.00%	7.00% - 11.00%	7.50% - 11.50%	8.00% - 9.50%	8.00% - 9.50%	8.50% - 10.00%	9.00% - 11.50%
Minneapolis	7.75% - 8.25%	8.00% - 8.50%	8.00% - 8.50%	8.25% - 8.75%	8.25% - 8.75%	8.50% - 9.00%	9.00% - 9.50%	9.50% - 10.00%
Nashville	4.00% - 5.00%	5.50% - 6.00%	5.50% - 6.50%	6.50% - 7.50%	7.00% - 8.50%	7.00% - 8.50%	8.00% - 9.50%	8.00% - 10.00%
New York	5.50% - 6.50%	5.50% - 6.50%	6.50% - 7.50%	6.50% - 7.50%	6.50% - 8.00%	7.00% - 8.00%	8.00% - 9.00%	8.00% - 10.00%
Orange County	6.50% - 8.00%	6.75% - 8.00%	7.00% - 8.75%	7.25% - 8.75%	8.00% - 8.75%	8.25% - 8.75%	9.00% - 9.00%	9.00% - 9.00%
Orlando	7.00% - 8.00%	7.50% - 8.50%	7.00% - 7.50%	7.25% - 7.75%	7.00% - 7.50%	7.25% - 7.75%	8.00% - 11.00%	7.00% - 9.00%
Philadelphia	7.50% - 8.25%	7.50% - 8.25%	8.50% - 9.50%	8.50% - 9.50%	8.75% - 10.00%	8.75% - 10.00%	8.00% - 8.50%	8.25% - 8.75%
Phoenix	6.50% - 7.50%	7.00% - 7.50%	7.50% - 8.50%	7.50% - 8.50%	8.00% - 9.00%	8.00% - 9.00%	9.00% - 10.00%	9.50% - 10.50%
Pittsburgh	6.50% - 8.00%	7.50% - 9.00%	7.00% - 8.50%	8.00% - 9.50%	8.00% - 9.00%	8.50% - 9.00%	9.00% - 10.00%	9.00% - 10.00%
Portland	7.75% - 8.25%	8.00% - 8.50%	8.00% - 8.50%	8.25% - 8.75%	8.25% - 8.75%	8.50% - 9.00%	9.00% - 11.00%	9.50% - 11.50%
Raleigh	N/A	N/A	7.50% - 9.50%	8.00% - 10.00%	8.00% - 10.00%	8.50% - 10.50%	9.00% - 11.00%	9.50% - 10.00%
Sacramento	9.00% - 9.50%	9.50% - 10.00%	9.50% - 10.00%	9.75% - 10.25%	9.50% - 10.00%	9.75% - 10.25%	10.00% - 10.50%	10.50% - 10.75%
Salt Lake City	7.50% - 8.50%	7.50% - 8.50%	7.75% - 8.75%	7.75% - 8.75%	7.50% - 8.50%	7.50% - 8.50%	8.50% - 11.00%	8.50% - 11.00%
San Antonio	5.50% - 6.50%	5.50% - 6.50%	6.50% - 7.50%	6.50% - 7.50%	6.50% - 8.00%	6.50% - 8.00%	7.00% - 9.00%	7.00% - 9.00%
San Diego	5.50% - 6.50%	6.00% - 7.00%	7.00% - 8.00%	7.50% - 8.50%	7.50% - 8.50%	8.00% - 10.00%	9.00% - 11.00%	9.00% - 11.00%
San Francisco	6.50% - 7.50%	6.50% - 7.50%	7.00% - 8.00%	7.50% - 8.50%	7.50% - 8.50%	8.00% - 10.00%	9.00% - 11.00%	9.00% - 11.00%
San Jose	5.50% - 7.00%	6.00% - 8.00%	6.50% - 8.00%	7.25% - 8.50%	7.25% - 8.50%	8.00% - 9.00%	9.00% - 11.00%	10.00% - 11.50%
Seattle	6.00% - 8.00%	7.00% - 10.00%	6.00% - 8.00%	7.50% - 10.50%	7.00% - 9.00%	9.00% - 11.00%	8.00% - 11.00%	9.50% - 11.50%
St. Louis	6.00% - 8.00%	6.50% - 8.00%	7.00% - 8.75%	7.50% - 8.75%	8.00% - 10.00%	8.50% - 10.00%	9.00% - 11.00%	9.50% - 11.00%
Tampa	6.00% - 7.00%	7.00% - 8.00%	7.00% - 7.50%	7.50% - 8.50%	7.00% - 8.00%	8.00% - 10.00%	8.00% - 9.00%	9.50% - 11.00%
Washington, DC	6.00% - 7.00%	7.00% - 8.00%	7.00% - 7.50%	7.50% - 8.50%	7.00% - 8.00%	7.50% - 8.50%	8.00% - 9.00%	9.00% - 10.00%

* Compared to 2nd Half 2012

CAP RATES REMAIN STEADY



Capitalization Rates – PWC Investor Survey



Source: PWC Real Estate Investor Survey



Hospitality industry growing in Longview

By Jo Lee Ferguson Special to the News-Journal | Posted: Sunday, October 27, 2013 4:00 am

Longview's hotel industry remains strong, with several new hotels in the works, healthy occupancy levels and hotel tax revenues that continue to grow.

The money Longview collected in its 2012-13 fiscal year would have increased even without the effect of a full year's revenue from an increase in the hotel occupancy tax rate.

In 2012, Longview raised the rate to 9 percent from the previous 7 percent with the intention of the increased funds going to finance construction, expansion, maintenance or operation of planned convention center facilities, including a proposed new full-service convention hotel south of Interstate 20.

For the fiscal year just ended, total hotel tax revenues were almost \$2.3 million, with \$504,294 of that coming from the additional 2 percent tax, according to information from the city of Longview. The previous year's total, which included a few months of the additional tax, was \$1.74 million.

Paul Anderson, senior vice president and communications director for the Longview Chamber of Commerce, pointed to other measurements showing a healthy hotel industry in Longview as well.

"Year to date, in September, we were basically flat on occupancy, and we were up almost 5 percent on (the average daily rate paid for hotel rooms)," he said. "Total revenue is up 2.1 percent. There's a growth pattern in the money and the occupancy."

A flat occupancy rate doesn't mean there are too many rooms in a city, he said.

"Hotels will build when occupancy gets flat. When occupancy is down, most times it's down because somebody has just built a new hotel and thrown new inventory into the mix," Anderson said.

A new Staybridge Suites opened this year at North Street and Hawkins Parkway, for instance, adding 82 rooms to Longview's hotel room inventory. There are now close to 2,400 hotel rooms in the city, according to information from the state comptroller's office.

A city's hotels are considered full if the occupancy rate is in the 70- or 80-percent range. An occupancy rate in the 30- to 40-percent range means there are too many rooms, Anderson said. And Longview's rate is at 55 percent.

"That is really a healthy place for a city to be," he said.

As the market edges toward full occupancy, several new hotels are in the works across Longview, including at least two full-service convention hotels.

"I think our market can handle it," Anderson said of the growth. "The economy for us is still better than most places."

He explained that Longview's hotel business is based mostly on corporate travel, not leisure travel. Because the economy is good, the hotel industry continues to grow.

CJ Clayton, manager of Staybridge Suites, said even the reasons for business-related travel have expanded from the predominantly oil and gas-related travel she's seen in the past. Now, it's construction related to educational and hospital expansions, new banks, restaurants and assisted living facilities as well, along with doctors, traveling nurses, bank executives and others.

Also, she said, Longview does not have a full-service hotel, but needs one.

Anderson said a full-service hotel would allow the city to bring larger conventions to town that it has been eligible for in the past. Those types of events usually want a full-service hotel. The Maude Cobb Convention Center typically attracts only smaller conventions.

"We want a convention hotel to get what we're calling lost business right now," Anderson said, and that kind of hotel eventually will bring in new business and revenues to the city.

Plans underway for hotel expansion

By Jo Lee Ferguson, Special to the News-Journal | Posted: Friday, January 24, 2014 4:00 am

A North Longview hotel is moving forward with plans to expand into a full-service property, just as the city has delayed plans to build a similar facility near Interstate 20 through a public/private partnership.

Mark Patel, owner of Holiday Inn Express on Tuttle Boulevard, earlier this month filed initial plans with the city of Longview for the expansion project.

While it must complete the city's approval process, hotel General Manager Crystal Jackson said the entire project will take about two years.

Holiday Inn Express has 70 rooms, an indoor pool and whirlpool and conference space that seats about 150 people.

She said plans are to convert the property to a Holiday Inn with 52 more rooms, a bar, full-service restaurant, room service and additional conference space.

When the work is completed, the hotel will have a little more than 10,000 square feet of conference space. Jackson said that will consist of two larger rooms — one that's a little more than 8,000 square feet that will seat about 650 people and the existing space that's 2,257 square feet. Each one will be able to break down into three smaller rooms.

Phase II will renovate the existing hotel, including updating the rooms and bathrooms.

"We are super-excited," Jackson said.

"This will be the first Holiday Inn Express to change over to a Holiday Inn. Normally it's the other way around," she added.

The hotel employs 20 people, and about 20 more staff members will be needed for the expanded facility.

"We know that Longview needs a full-service hotel here in town," Jackson said, adding that it will help bring additional convention, meeting and leisure business to town that might have gone to other cities in the past.

The city of Longview until a week ago was negotiating with the firm Longview Innkeeper to build a full-service Courtyard Marriott attached to a 25,500-square-foot conference center in South Longview. The City Council, however, decided to re-evaluate how it is proceeding with the public-private partnership.

In the meantime, Frisco-based NewcrestImage also is moving forward with plans for a full-service Hilton Garden Inn at Hawkins Parkway and Fourth Street.

The company said the property would feature 135 rooms, an indoor pool, fitness center, outdoor patios and a 10,000 square-foot-conference center.

A NewcrestImage spokesman said Thursday that the company expects to break ground on the new property in about 45 days.

Patel's company also owns the Staybridge Suites, Candlewood Suites and LaQuinta Inn and Suites off Hawkins Parkway in Longview. He's also built and sold two other properties in Longview and owns two hotels in Kilgore and four in Tyler. He's also building a new LaQuinta in Tyler, Jackson said.

He was not available for comment this week.

"(Patel is) not sparing any expense for this," Jackson said. "He's so super-excited."

Hotels

The trajectory of the hotel sector is favorable, especially for limited-service hotels. Some interviewees even say that hotels are "almost back to peak levels," or are seeing "tremendous activity." In the 2014 *Emerging Trends* survey, both limited-service and full-service hotels moved up in investment ranking among the commercial and multifamily subsectors to third and fourth place, respectively, just behind warehousing and moderate-income apartments. This boost parallels the nation's economic recovery, and as travel increases the hospitality industry will continue to expand and benefit from the increased demand. This sustained recovery is likely to come in part from "corporate travel—the bread and butter of the industry," according to a manager of a portfolio of hotels.

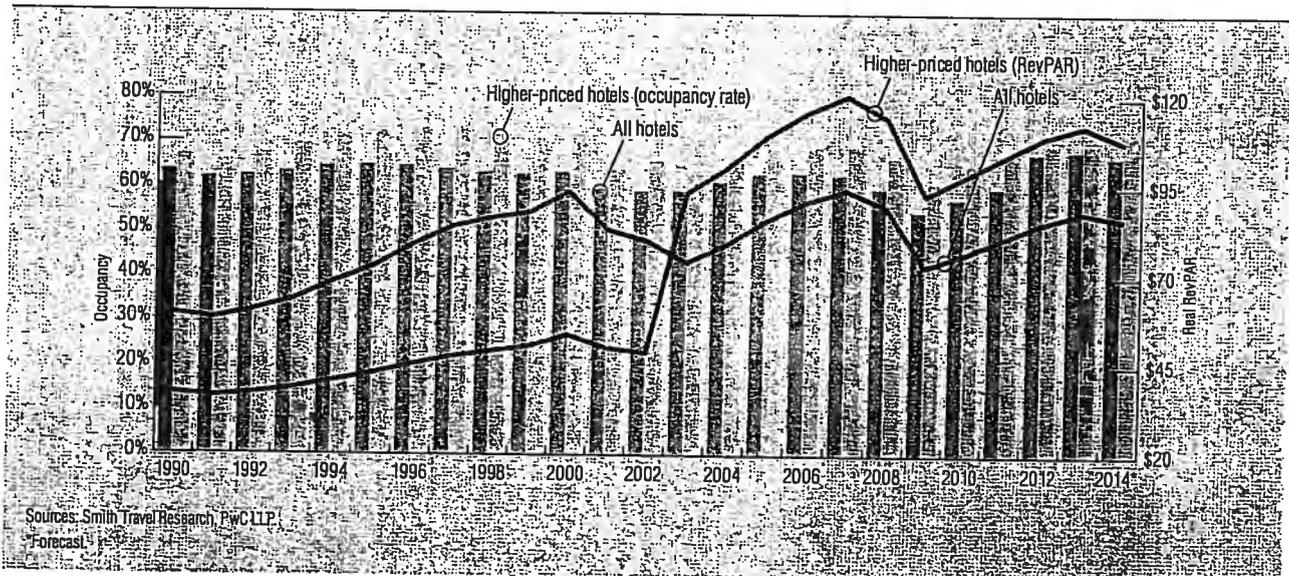
Limited-service hotels are expected to perform better than their full-service counterparts. As one fund manager opines, "High-quality 'select-service' hotel brands where the interior design, look, touch, and feel tend to mimic full-service hotels will continue to proliferate." Conversely, there will be "a continued dramatic decline in development of new classic 'full-service' hotels," asserts a financial adviser specializing in commercial real estate. "Some of the higher-end hotels [and] resorts will suffer due to lower levels of discretionary spending." However, brands will adapt to consumer needs "by providing an 'experience' that customers are willing to pay for," states the president of a luxury hotel firm.

Another concern is that although "the sector is performing well, it is likely that growth is slowing and the upside will be limited in the future," according to an investor. A hospitality company's chief executive officer remarked that supply may come back more quickly than demand, and "new hotels in high-performing markets can really hurt the market." Other worries are a rise in interest costs and regulation. Ultimately, however, in the words of a fund manager, "In an environment of an improving economy, there is more demand for offices, hotels, self-storage, etc., so you get an improvement in both volumes and pricing," offsetting potential issues.

With 48 percent of survey respondents making a "buy" recommendation on limited-service hotels, this subsector ranks second to warehousing, although, unlike in the warehousing sector, the remaining recommendations are almost equally split between "hold" and "sell." Forty-one percent made a "buy" recommendation for full-service hotels.

Recommendations for the total hospitality sector by metro area put Miami at the top of the list, up from fifth place last year, with 57 percent of respondents rating the city as a "buy." San Francisco and New York City follow, with Houston in fourth place for "buy" recommendations. Houston moved up from tenth place last year and the percentage of respondents recommending "buy" increased from 30 percent to 50 percent. Boston is in fifth place.

EXHIBIT 4-7
U.S. Hotel Occupancy Rates and RevPAR



Hospitality Research

QUARTERLY UPDATE

Marcus & Millichap

First Quarter 2014

National Report

Strengthening Economy to Lift Hotels to Fifth Year of Growth

Riding generally positive economic trends throughout 2013, a faster pace of economic growth in 2014 will generate additional hotel stays and drive revenue higher. The potential downside risks to U.S. economic performance are minimal, although some of the key events on tap in 2014 may grow into issues capable of adversely affecting hotel performance. Most notably, the Federal Reserve will operate under new leadership and, as the sharp rise in long-term rates last year demonstrated, global markets can react decisively to what central bank officials say. Becoming accustomed to a new chairperson's manner of communicating may create some uncertainty in the markets early on, and the chairperson also faces the added responsibility of effectively managing the taper of bond purchases. Meanwhile, hotel owners will continue to address the implementation of the Affordable Care Act during the year and will learn more about its effects on the bottom line. However, despite the uncertainty surrounding the Fed and healthcare, Washington provided greater clarity for 2014 by passing a budget at the end of last year. A restoration of funding for defense and other programs will undoubtedly help several states where hotels were harmed when local businesses lost government contracts.

A growing construction pipeline, meanwhile, will influence investment decisions throughout 2014 as the construction cycle shifts into a higher gear following years of limited supply growth. The pipeline of rooms under construction at the end of 2013 was modest, representing roughly 2 percent of existing stock, but more than 300,000 additional rooms are under consideration. For projects still in early stages, it remains unclear how many will receive financing to progress to groundbreaking. Overall, lenders are taking a hard look at all projects, especially those in oil and gas markets where exploration and extraction activities drive a large and potentially volatile share of hotel room demand. As for property sales, the heart of the market will remain midscale and upper-midscale chains. Through the first three quarters of 2013, more than half of the hotels sold were classified in those two chain scales and additional capital continues to pour in. Investors will maintain their focus on this market segment in the year ahead and will continue to favor flags that maintain high system-wide standards and enjoy the benefits of customer loyalty programs.

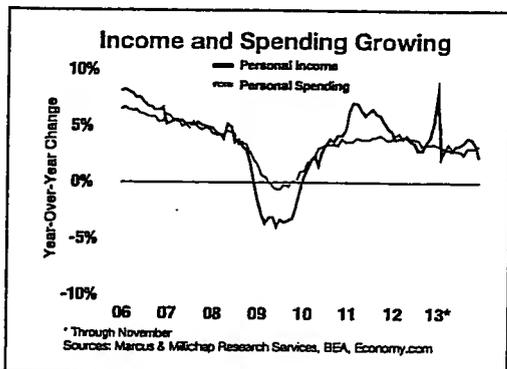
National Outlook

	2013	2014*
Occupancy	62.3%	63.2%
Demand Growth	2.2%	2.4%
Supply Growth	0.7%	1.0%
Average Daily Rate	\$110.35	\$115.65
Annual Change	3.9%	4.8%
RevPAR	\$68.69	\$73.04
Annual Change	5.4%	6.3%
Revenue Growth	6.2%	7.3%

* Forecast

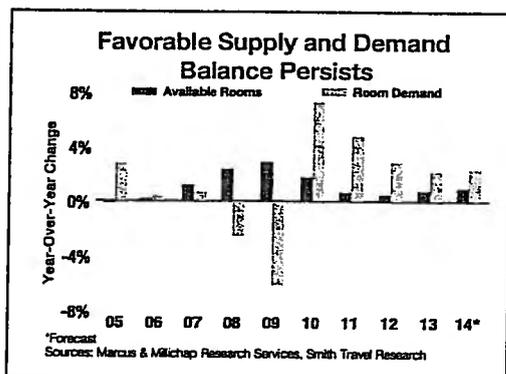
Sources: Marcus & Millichap Research Services, Smith Travel Research

- **Resilient U.S. Economy Forges Ahead.** An expanding economy will support GDP growth in the 3 percent range in 2014 and U.S. employers will add 2.7 million jobs, a gain of 2.0 percent. Business investment and an increase in consumer spending generated by a strengthening housing market will pace economic growth during the year.
- **Fifth Consecutive Year of Growth for U.S. Hotels.** An increase in travel volume will expand room nights 2.4 percent and raise nationwide occupancy 90 basis points to 63.2 percent during 2014, topping the pre-recession peak posted eight years earlier. A 4.8 percent increase in ADR will be the primary impetus for a 7.3 percent rise in nationwide room revenue during the year.
- **Eyes on Washington, Municipalities.** Legislative issues facing the industry in 2014 include a possible immigration overhaul and a potential spread of minimum wage initiatives. Last year, voters passed a measure raising the minimum wage for hospitality workers in SeaTac, WA, and similar efforts were under consideration in the District of Columbia and Maryland.



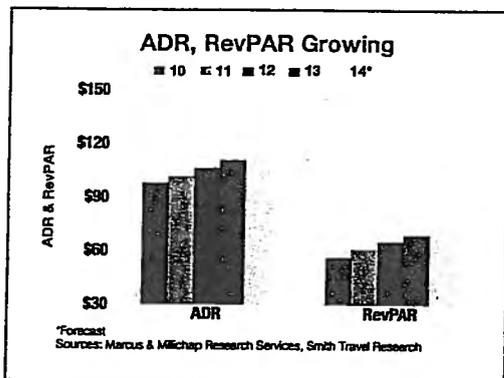
National Economy

Despite facing headwinds throughout 2013, the U.S. economy proved resilient and proceeds into the new year in sound condition, with positive trends in key indicators supporting a healthy hotel sector. Specifically, improved operating conditions are fueling expansions in the manufacturing and service sectors, according to closely watched gauges of activity in those segments of the economy. New orders for goods and services, in particular, remain strong and point to more substantial economic growth in the months ahead. In the job market, although private sector payrolls remain shy of the pre-recession peak, employers are consistently adding workers each month, providing a solid foundation for further gains in spending on goods and services. While high unemployment and a subdued pace of hiring are preventing incomes from rising at rates similar to the pre-recession period, personal income is nonetheless climbing steadily. Expenditures for services, including items such as hotel stays, are closely mirroring gains in income. In addition, the de-leveraging of households over the past several years has put household balance sheets in better shape than at the start of the recession. Improving household net worth, rising incomes and greater stability in the employment market may enable additional households to spend more on leisure travel in 2014.



Occupancy Trends

Nationwide, occupancy ended 2013 100 basis points higher at 62.3 percent, and the expanding economy will drive additional growth in room nights and occupancy during 2014. During 2013, the occupancy rate climbed behind a 2.2 percent jump in room nights. Most states and market segments posted solid growth in demand and occupancy during the period. For example, diverse business and leisure demand drivers pushed up occupancy in urban markets 110 basis points to 70.5 percent as room nights rose a robust 2.7 percent. Room nights in lower-cost suburban markets also continue to grow, a trend that will persist throughout 2014 as cost-conscious travelers that do not require central locations migrate outward. On the state level, 15 states posted a drop in occupancy during 2013. Most notably, a reduction in government-related room demand and lower spending by households affected by government and private sector furloughs and layoffs weakened property performance in Maryland and Virginia. A new federal budget that will restore some funding could have a positive effect in both states in 2014. The Dakotas, Pennsylvania and New Jersey also recorded fewer occupied rooms in 2013. Diverse room demand drivers in many states, including California and Texas, and prosperous economies in unheralded Colorado and Utah, will enable those states to build on the highly favorable room demand trends posted in 2013. Meanwhile, construction will continue to have a greater effect on occupancy in 2014. New York state and the District of Columbia have the largest amount of rooms under way as a percentage of existing stock in early 2014.



Revenue Trends

Property owners will continue to accrue greater operating leverage throughout 2014, using higher daily rates to drive a larger proportion of room revenue. During 2013, room revenue rose 6.2 percent nationwide, primarily behind a 3.9 percent rise in ADR. Higher revenue was partly offset by a 0.7 percent increase in available rooms, yielding a 5.4 percent jump in RevPAR through November. For the entire year of 2013, ADR and RevPAR climbed to \$110.35 and \$68.69, respectively. Large, economically diverse states California, Florida and Texas were near the top of the list of the best performing states during 2013, and growing economies will generate new room demand and maintain outsized revenue gains in the coming year. Michigan and Ohio, meanwhile, continue to see room demand and revenue rise in conjunction with higher business travel, especially in the automotive sector. RevPAR in Ohio may rise only modestly, however, as hotels under construction will expand the state's stock more than 2 percent.

Investment Trends

Hotels remain one of the more actively traded assets in commercial real estate. Through the first three quarters of 2013, transaction velocity and dollar volume for all properties jumped notably from the corresponding year-earlier period. Roughly 65 percent of transactions through the first three quarters of 2013 involved flagged properties. Independent hotels, which include properties that may have lost flags recently, accounted for the remainder and will represent a growing portion of the transaction market as many of these assets are suitable for brand affiliations. In sales of flagged hotels, the percentage of economy, midscale and upper-midscale assets sold was relatively unchanged from one year earlier at 70 percent of all deals. These properties retain their appeal to private investors seeking to expand or recycle portfolios and first-time buyers. Institutions and funds are also active in this segment of the market, as deal sizes ranging from \$5 million to \$10 million range enable these investors to build scale quickly. Upper-midscale properties, which include brands such as Fairfield Inn and Hampton Inn, still account for about one-third of all sales of flagged hotels. Prices can vary widely depending on the seller's motivation, property location and the asset's age. Some distress remains, as evidenced by sales for \$40,000 per room or less, but non-distressed or performing properties can command upwards of \$90,000 per key. At the top of the chain scale ladder, upper-upscale and luxury hotels continue to comprise a small portion of all deals, although both segments recorded increases in transaction velocity over the first three quarters of 2013.

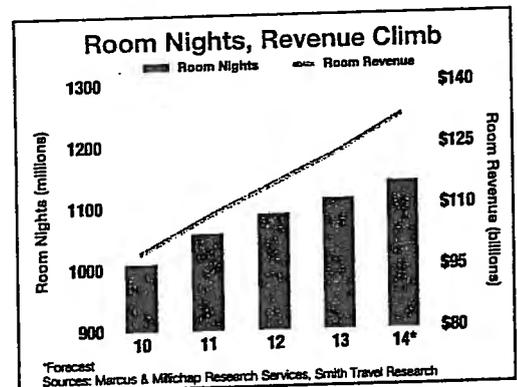
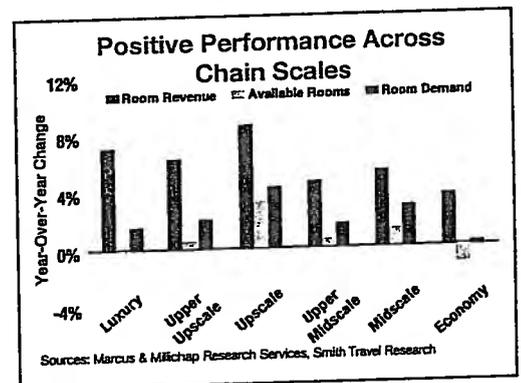
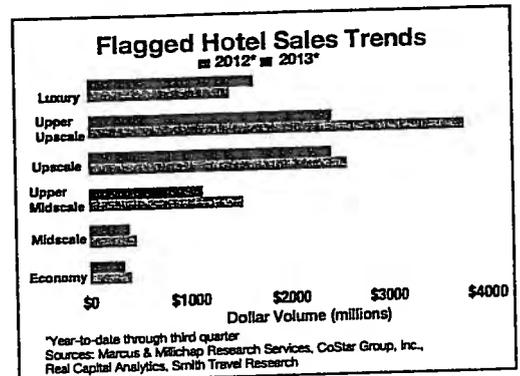
Hotel Sector Spotlight: Chain Scales

Most of the chain scales will begin 2014 in solid shape and riding the momentum of a generally upbeat performance in 2013. The effects of recent gains in the stock market on household wealth and rising home values will sustain room demand among high-end consumers in the luxury tier. Luxury brands ended last year with occupancy in the mid-70 percent range thanks to steady demand growth. The sector faces no imminent threat from development, while sizable rate growth should set the pace for all chain scales in 2014. While the outlook at the upper end is rather straightforward, two rungs down the ladder, upscale brands face a potentially pivotal year in 2014. Available rooms grew more than 3.0 percent last year, led by growth in brands including Courtyard by Marriott and Residence Inn. Room demand has kept ahead of completions, growing 4.5 percent during 2013. Heading into 2014, however, projects under construction would expand upscale stock 5 percent, which may prevent further gains in occupancy. In addition, approximately 10,000 rooms reported as under construction in late 2013 were classified as unaffiliated, meaning that agreements with brands had not been finalized. Recent history indicates that many of these rooms will end up as the upscale hotels. Demand will grow again in the upper-midscale segment in 2014 as business and leisure travel improve, but daily rates may be pressured by new competitive stock.

2014 National Forecast

Room nights will increase for the fourth consecutive year in 2014 as business travel rises and leisure demand rebounds further due to improving household budgets and job stability. This year, room demand will rise 2.4 percent, a slight improvement from 2013, when government-related spending cuts and a government shutdown reduced travel in many areas. Meanwhile, a 1.0 percent increase in available rooms will occur, exceeding last year's pace of 0.7 percent growth. The combination of demand growth in excess of supply will generate a 90-basis point rise in occupancy to 63.2 percent this year. Property owners will continue to leverage rising demand, though some will have to fend off competition from new supply. Still, the ADR will rise 4.8 percent, accounting for most of the 7.3 percent jump in room revenue to more than \$130 billion. RevPAR will remain strong due to the projected rise in the daily rate, increasing 6.3 percent to \$73.04.

Marcus & Millichap ♦ Hospitality Research Report



Marcus & Millichap

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Capital Markets

By WILLIAM E. HUGHES, Senior Vice President, Marcus & Millichap Capital Corporation

- Conduits remain active in the hotel sector, although underwriting has tightened in response to more restrictive brand preferences among buyers of subordinate bonds. Generally, leverage on CMBS loans ranges from 68 percent to 72 percent, although the upper end of the range is limited to top upscale brands in major markets. Loan spreads for preferred brands have tightened to roughly 200 basis points above the 10-year U.S. Treasury and have also widened for other flags.
- National, regional and local banks are competing to provide financing to qualified borrowers for acquisitions, although some smaller banks have curtailed lending to moderate their exposure to the hotel sector. Banks are typically not writing 10-year loans but, instead, are offering borrowers three- or five-year variable-rate financing options, which are subsequently swapped into a fixed-rate loan. Leverage is approximately 65 percent for loans starting at \$2 million, with all-in rates of less than 5.5 percent.
- The Small Business Administration's 7A and 504 programs remain commonly employed funding options for hotel owners and investors. The programs provide loans as high as \$10 million, and terms of up to 20 years. At the end of 2013, 7A loans were underwritten at rates of roughly 6 percent, while the rate on the junior portion of a 504 loan had contracted to 5.25 percent. Generally, the blended rate on the senior and junior pieces of the 504 loan is less than the rate under the SBA's 7A program.

Recent Marcus & Millichap Transactions

Hotel Name	State	Rooms	Sales Price	Price Per Room
Hyatt Place	SC	113	\$11,800,000	\$104,425
Hyatt Place	TN	127	\$11,300,000	\$88,976
Days Inn University Ave, SE	MN	130	\$10,615,000	\$81,654
Candlewood Suites Victoria/ Houston	TX	82	\$9,400,000	\$114,634
Fairfield Inn & Suites	FL	110	\$9,000,000	\$81,818
Best Western Park Heights Inn & Suites	TX	79	\$8,750,000	\$110,759
Holiday Inn Express & Suites	TX	87	\$8,625,000	\$99,138
Sea Trail Golf Resort & Convention Center	NC	n/a	\$8,500,000	n/a
Holiday Inn Express Hotel & Suites	TX	89	\$8,245,000	\$92,640
Best Western Plus CottonTree Inn	WA	120	\$7,800,000	\$65,000
Best Western Premier The Woodlands	TX	85	\$7,735,000	\$91,000
Hampton Inn Beeville	TX	70	\$7,300,000	\$104,286
Fairfield Inn & Suites Boca Raton	FL	119	\$7,100,000	\$59,664
Sleep Inn & Suites Hobbs	NM	67	\$6,500,000	\$97,015
Country Inn & Suites	TX	66	\$6,500,000	\$98,485
Ramada Inn West	AZ	89	\$6,350,000	\$71,348
Tartan Fields Golf Club	OH	18	\$5,950,000	\$330,556
Hampton Inn & Suites	FL	109	\$5,800,000	\$53,211
Best Western Plus CottonTree Inn	ID	149	\$5,600,000	\$37,584
Country Inn & Suites	NM	64	\$5,500,000	\$85,938
Microtel Inn & Suites Austin Airport	TX	71	\$5,200,000	\$73,239
Springhill Suites Waco Woodway	TX	82	n/a	n/a

2014 Apartment Complexes

For the 2014 tax year apartment valuations have remained with the "Income Production Capability" low to high with HUD and/or LIHTC properties shown separately. This change was implemented in an effort to increase uniformity with the apartment complexes. RealtyRates.com is reporting an OAR for Dallas/Fort Worth of 8.8%. Also, the January 1, 2014 physical inspections show an indication of an economic struggle due to the fact most all apartments were advertising additional move-in incentives.

The applicable valuation models for the 2014 apartment valuations are included. Our income valuation models include a **loaded** capitalization rate this year decreasing the expense ratio. We have also shown difference expense percentages due to some complexes pay water only and some offer water and electric include in the rent. On the high end apartments, the vacancy and collection rate has changed to 5%. This is based upon "The Longview News Journal" November 13, 2013 article stating everyone is 95% full. As always there will be properties with differing characteristics so cap rates, expense ratios, and vacancy ratios are subject to the appraiser's opinion.

Ranking Description

U= Unique

Unique property. Includes clusters of duplexes or townhomes. Will not fall into regular apartment descriptions. Property may have limited amenities such as pools and tennis courts.

LOW

Basic, Low

Generally, these properties are single-level construction. They have no extra amenities: no pool, no laundry facility, no patio/balconies. Quality of construction is very basic with no ornamental features.

Basic

Multi-level apartment type units. Amenities are limited, if any, but may include a laundry facility, small pool. No private patio/balconies are included, but may have a community patio/balcony. Generally, they have no office but are rather managed by a real estate company or individual. Quality of construction is slightly below average with no or very little ornamental features.

MEDIUM

Average, Low

Multi-level apartment type units. Complex will have laundry room, possibly small office, private patio/balconies, will possibly have playground and pool. Quality of construction will be basic with some ornamental features.

Average

Multi-level apartment units. Complex will have pool, laundry facilities, leasing office, playground and a small clubhouse. Quality of construction is average and ornamentation is average. Property grounds will have some landscaping. Complex may have some type of covered parking.

HIGH

Good

Multi-level apartment units. Complex has pool, most include some type of sport courts (i.e. tennis courts, basketball courts, and/or volleyball courts), large leasing office/clubhouse, fitness center, nice laundry facility. Ornamentation is usually above average with nicer landscaping. Most complexes will have covered parking and possibly garages.

2014 Apartment Vacancy, Expenses, Reserves and Cap Rates

EXPENSES

Rank	Vacancy	Expense	Type
LOW	7%	62%	No Bills Paid
	7%	68%	Water Only
	7%	74%	All Bills Paid
MEDIUM	7%	58%	No Bills Paid
	7%	65%	Water Only
	7%	72%	All Bills Paid
HIGH	7%	57%	No Bills Paid
	10%	74%	Subsidized/Low Income

CAP RATES - LOADED 2013 TAX RATES

Cap Rate/Unloaded Rank	Gladeview (022291002)	Sabine (0212933)	Kilgore (02145700)	Pine Tree (023184)	Spring Hill (024334)	White Oak (027981)
0.0930	3	0.1153	0.1143	0.1158	0.1162	0.1173
0.0905	4	0.1128	0.1118	0.1133	0.1137	0.1148
0.0880	5	0.1103	0.1093	0.1108	0.1112	0.1123
0.0930	U	0.1153	0.1143	0.1158	0.1162	0.1173

Rank U properties vary widely in characteristics and cap rates used may differ

2014 APTS
GLADEWATER

NAME	PID	AREA	UNITS	RENTABL	SF/G	\$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG
LOW																	
LOU ANN	70600/1/2	GDW	16	10,000	\$0.50	\$6.00	\$60,000	7%	\$55,800	62%	\$21,204	11.53%	\$180,000	\$183,903	\$11,494	2.2%	
GARDENS AT GLADEW	25166	GDW	36	36000	\$0.50	\$6.00	\$216,000	7%	\$200,880	62%	\$76,334	11.53%	\$655,040	\$662,050	\$18,390	1.1%	
RES MOR	55903/05	GDW	9	6300	\$0.65	\$7.80	\$49,140	7%	\$45,700	62%	\$17,366	11.53%	\$183,060	\$150,616	\$16,735	-17.7%	
MEDIUM																	
NORTH MAIN	31911	GDW	8	3600	\$0.65	\$7.80	\$28,080	7%	\$26,114	58%	\$10,968	11.28%	\$98,220	\$97,234	\$12,154	-1.0%	

2014 APTS
KILGORE

NAME	PID	AREA	UNITS	RENT	BL SF	/G	\$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG
LOW																		
STONE CREEK	30501	KIL	52	41652	\$0.50	\$6.00	\$249,912	10%	\$224,921	74%	\$58,479	11.45%	\$459,780	\$510,737	\$9,822	11.1%		
NORTHVIEW	1124144	KIL	72	54720	\$0.50	\$6.00	\$328,320	10%	\$295,488	74%	\$76,827	11.45%	\$624,350	\$670,977	\$9,319	7.5%		
PARKVIEW	38813	KIL	14	11000	\$0.50	\$6.00	\$66,000	7%	\$61,380	68%	\$19,642	11.45%	\$168,820	\$171,542	\$12,253	1.6%		
STONE ROAD	30466	KIL	13	10,272	\$0.60	\$7.20	\$73,958	7%	\$68,781	62%	\$26,137	11.45%	\$222,680	\$228,270	\$17,559	2.5%		
WYRICK	50374	KIL	6	3600	\$0.60	\$7.20	\$25,920	7%	\$24,106	62%	\$9,160	11.45%	\$73,870	\$80,001	\$13,334	8.3%		
PIONEER	56206/07	KIL	16	12200	\$0.60	\$7.20	\$87,840	7%	\$81,691	62%	\$31,043	11.45%	\$249,660	\$271,115	\$16,945	8.6%		
CAROLINE	50063/65	KIL	14	10800	\$0.60	\$7.20	\$77,760	7%	\$72,317	62%	\$27,480	11.45%	\$221,000	\$240,003	\$17,143	8.6%		
CHOICE STREET	32245	KIL	10	8600	\$0.60	\$7.20	\$61,920	7%	\$57,586	62%	\$21,883	11.45%	\$175,980	\$191,114	\$19,111	8.6%		
MEDIUM																		
DANVILLE ESTATES (S)	30495	KIL	20	13560	\$0.65	\$7.80	\$105,768	7%	\$98,364	74%	\$25,575	11.45%	\$224,100	\$223,360	\$11,168	-0.3%		
CHATEAU	30219	KIL	36	37286	\$0.65	\$7.80	\$290,831	7%	\$270,473	58%	\$113,599	11.20%	\$909,300	\$1,014,272	\$28,174	11.5%		
LAKewood MANOR	11407	KIL	91	84845	\$0.65	\$7.80	\$661,791	7%	\$615,466	72%	\$177,330	11.20%	\$1,450,000	\$1,538,664	\$16,908	6.1%		
HIGH																		
GLEN HOLLOW	30472	KIL	124	113,516	\$0.80	\$9.60	\$1,089,754	7%	\$1,013,471	57%	\$435,792	10.95%	\$3,722,760	\$3,979,840	\$32,095	6.9%		
STONERIDGE	31005	KIL	136	86,376	\$0.90	\$10.80	\$932,861	7%	\$867,561	57%	\$373,051	10.95%	\$3,408,120	\$3,406,859	\$25,050	0.0%		
real facts info applied																		

2014 APTS
LONGVIEW

NAME	PID	AREA	UNITS	RENT	BLF	/G	\$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG
LOW																		
RAIN TREE	202129	NLV	16	10,358	\$0.55	\$6.60	\$68,363	7%	\$63,577	68%	\$20,345	11.58%	\$167,470	\$175,689	\$10,981	4.9%		
ROBASH PROPERTIES	34550	NLV	6	6,409	\$0.60	\$7.20	\$46,145	7%	\$42,915	62%	\$16,308	11.58%	\$131,150	\$140,825	\$23,471	7.4%		
TANGLEWOOD	21135	NLV	22	18,550	\$0.60	\$7.20	\$133,560	7%	\$124,211	62%	\$47,200	11.58%	\$379,590	\$407,600	\$18,527	7.4%		
KINGS MANOR	20271	NLV	96	88,164	\$0.60	\$7.20	\$634,781	7%	\$590,346	62%	\$224,332	11.58%	\$2,140,170	\$1,937,233	\$20,180	-9.5%		
HIDDEN HILLS	28197	NLV	199	156,322	\$0.60	\$7.20	\$1,125,518	7%	\$1,046,732	62%	\$397,758	11.58%	\$3,267,630	\$3,434,872	\$17,261	5.1%		
BELLAIRE	23980	SLV	100	91300	\$0.50	\$6.00	\$547,800	7%	\$509,454	74%	\$132,458	11.58%	\$1,062,230	\$1,143,852	\$11,439	7.7%		
Pine Grove	20799	SLV	100	86800	\$0.50	\$6.00	\$520,800	7%	\$484,344	62%	\$184,051	11.58%	\$936,890	\$1,589,384	\$15,894	69.6%		
UPTOWN	33954	SLV	6	3,900	\$0.50	\$6.00	\$23,400	7%	\$21,762	62%	\$8,270	11.58%	\$70,200	\$71,412	\$11,902	1.7%		
SHADY LANE	56346	SLV	18	11,520	\$0.50	\$6.00	\$69,120	7%	\$64,282	62%	\$24,427	11.58%	\$207,360	\$210,941	\$11,719	1.7%		
TOWN & COUNTY	33889	SLV	20	14400	\$0.50	\$6.00	\$86,400	7%	\$80,352	62%	\$30,534	11.58%	\$245,560	\$263,677	\$13,184	7.4%		
AMERICAN FIDALITY	64169	SLV	16	12800	\$0.50	\$6.00	\$76,800	7%	\$71,424	68%	\$22,856	11.58%	\$182,430	\$197,372	\$12,336	8.2%		
RAYANNE	20458	SLV	38	27400	\$0.50	\$6.00	\$164,400	7%	\$152,892	62%	\$58,099	11.58%	\$344,250	\$501,718	\$13,203	45.7%		
CHAFFIN	33941	SLV	7	5025	\$0.50	\$6.00	\$30,150	7%	\$28,040	74%	\$7,290	11.58%	\$61,500	\$62,956	\$8,994	2.4%		
MILL CREEK VILLAGE	195348	SLV	80	81720	\$0.50	\$6.00	\$490,320	7%	\$455,998	68%	\$145,919	11.58%	\$1,248,050	\$1,260,097	\$15,751	1.0%		
MILL CREEK TERRACE	1160122	SLV	60	59568	\$0.50	\$6.00	\$357,408	7%	\$332,389	68%	\$106,365	11.58%	\$950,510	\$918,520	\$15,309	-3.4%		
HIGHLAND VILLAGE	43796	SLV	144	144396	\$0.50	\$6.00	\$866,376	7%	\$805,730	62%	\$306,177	11.58%	\$2,468,550	\$2,644,018	\$18,361	7.1%		
WARE-MEADOWS	20445	SLV	104	81000	\$0.50	\$6.00	\$486,000	7%	\$451,980	62%	\$171,752	11.58%	\$1,279,340	\$1,483,181	\$14,261	15.9%		
DAVERNIA	37863	SLV	8	6000	\$0.50	\$6.00	\$36,000	7%	\$33,480	74%	\$8,705	11.58%	\$70,000	\$75,171	\$9,396	7.4%		
TOWN HOUSE SOUTH	842/39/27	SLV	89	69850	\$0.50	\$6.00	\$419,100	7%	\$389,763	74%	\$101,338	11.58%	\$651,810	\$700,116	\$7,866	7.4%		
CRESTVIEW	186195	SLV	40	37040	\$0.55	\$6.60	\$244,464	7%	\$227,352	68%	\$72,752	11.58%	\$600,000	\$628,260	\$15,706	4.7%		
COURTYARD	51620	SLV	59	47460	\$0.55	\$6.60	\$313,236	7%	\$291,309	68%	\$93,219	11.58%	\$769,920	\$805,000	\$13,644	4.6%		
JOHNSON STREET APT	64183	SLV	24	18600	\$0.60	\$7.20	\$133,920	7%	\$124,546	62%	\$47,327	11.58%	\$412,330	\$408,699	\$17,029	-0.9%		
FREDONIA	33093	SLV	16	9120	\$0.60	\$7.20	\$65,664	7%	\$61,068	62%	\$23,206	11.58%	\$199,580	\$200,394	\$12,525	0.4%		
RA MOR	68144	SLV	12	15000	\$0.60	\$7.20	\$108,000	7%	\$100,440	68%	\$32,141	11.58%	\$277,710	\$277,554	\$23,130	-0.1%		
AUTUMNWOOD	22503	SLV	160	142976	\$0.60	\$7.20	\$1,029,427	7%	\$957,367	74%	\$248,915	11.58%	\$2,050,550	\$2,149,529	\$13,435	4.8%		
VILLAGE SOUTH	33898	SLV	94	71608	\$0.60	\$7.20	\$515,578	7%	\$479,487	74%	\$124,667	11.58%	\$1,119,460	\$1,076,569	\$11,453	-3.8%		
EDEN	20279	SLV	50	42094	\$0.60	\$7.20	\$303,077	7%	\$281,861	74%	\$73,284	11.58%	\$590,000	\$632,849	\$12,657	7.3%		

2014 APTS
LONGVIEW

NAME	PID	AREA	UNITS	RENTABL SF	G \$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG
MEDIUM																
PRESTON CREEK	26064	NLV	52	38,600	\$0.65	\$7.80	\$301,080	7%	\$280,004	65%	\$98,002	11.37%	\$900,000	\$861,931	\$16,576	-4.2%
DRIFTWOOD	59550	NLV	60	34,119	\$0.65	\$7.80	\$266,128	7%	\$247,499	58%	\$103,950	11.33%	\$832,060	\$917,473	\$15,291	10.3%
GARDEN RIDGE	191877	NLV	17	8,500	\$0.70	\$8.40	\$71,400	7%	\$66,402	58%	\$27,889	11.33%	\$246,770	\$246,150	\$14,479	-0.3%
GUTHERIE CREEK	45702	NLV	160	122,382	\$0.75	\$9.00	\$1,101,438	7%	\$1,024,337	58%	\$430,222	11.33%	\$3,649,680	\$3,797,190	\$23,732	4.0%
PARKWAY GARDENS	24896	NLV	344	267,277	\$0.75	\$9.00	\$2,405,493	7%	\$2,237,108	58%	\$939,586	11.33%	\$8,086,000	\$8,292,900	\$24,107	2.6%
HUNTINGTON HILLS	21011	NLV	212	181,628	\$0.75	\$9.00	\$1,634,652	7%	\$1,520,226	58%	\$638,495	11.33%	\$5,353,950	\$5,635,438	\$26,582	5.3%
SIGNAL HILL TOWNHO	43782/83	SLV	14	11,600	\$0.65	\$7.80	\$90,480	7%	\$84,146	65%	\$29,451	11.33%	\$237,370	\$259,940	\$18,567	9.5%
HOLLY HILL	33521	SLV	12	8150	\$0.65	\$7.80	\$63,570	7%	\$59,120	58%	\$24,830	11.33%	\$213,350	\$219,157	\$18,263	2.7%
LONGVIEW COMMON	34667	SLV	30	19,650	\$0.70	\$8.40	\$165,060	7%	\$153,506	72%	\$42,982	11.33%	\$373,410	\$379,361	\$12,645	1.6%
TIMBER	34613	SLV	40	31,600	\$0.65	\$7.80	\$246,480	7%	\$229,226	65%	\$80,229	11.33%	\$688,070	\$708,113	\$17,703	2.9%
LONGVIEW TREEHOU	20460	SLV	172	155,643	\$0.70	\$8.40	\$1,307,401	7%	\$1,215,883	58%	\$510,671	11.33%	\$2,928,780	\$4,507,245	\$26,205	53.9%
FIRST STREET (LST 56,	68238	SLV	22	17,300	\$0.70	\$8.40	\$145,320	7%	\$135,148	58%	\$56,762	11.33%	\$502,260	\$500,988	\$22,772	-0.3%
TOWN SQUARE	50225	SLV	6	5,100	\$0.75	\$9.00	\$45,900	7%	\$42,687	58%	\$17,929	11.33%	\$157,370	\$158,240	\$26,373	0.6%
COLLIER I	34218	SLV	12	6,000	\$0.75	\$9.00	\$54,000	7%	\$50,220	58%	\$21,092	11.33%	\$122,780	\$186,164	\$15,514	51.6%
MAGRILL STREET	68175	SLV	8	4,350	\$0.90	\$10.80	\$46,980	7%	\$43,691	58%	\$18,350	11.33%	\$163,500	\$161,963	\$20,245	-0.9%
HIGH																
TOWNE OAKS NORTH	20985	NLV	136	131,046	\$0.75	\$9.00	\$1,179,414	7%	\$1,096,855	57%	\$471,648	11.08%	\$3,908,050	\$4,256,748	\$31,300	8.9%
MAGNOLIA RIDGE	21134	NLV	128	115,127	\$0.75	\$9.00	\$1,036,143	7%	\$963,613	57%	\$414,354	11.08%	\$3,732,190	\$3,739,653	\$29,216	0.2%
FAIRWAY	24921	NLV	152	134,176	\$0.80	\$9.60	\$1,288,090	7%	\$1,197,923	57%	\$515,107	11.08%	\$4,309,200	\$4,648,980	\$30,585	7.9%
REGENCY PARK	28053/54	NLV	264	226,150	\$0.80	\$9.60	\$2,171,040	7%	\$2,019,067	57%	\$868,199	11.08%	\$6,798,850	\$6,906,454	\$26,161	1.6%
WILLOW LAKE	20248/51	NLV	134	121,650	\$0.80	\$9.60	\$1,167,840	5%	\$1,109,448	57%	\$477,063	11.08%	\$4,241,790	\$4,305,619	\$32,131	1.5%
TOWNE OAKS I, II & I	21132	NLV	104	88,793	\$0.80	\$9.60	\$852,413	5%	\$809,792	57%	\$348,211	11.08%	\$3,113,800	\$3,142,695	\$30,218	0.9%
MISTY RIDGE	24890	NLV	176	111,648	\$0.85	\$10.20	\$1,138,810	5%	\$1,081,869	57%	\$465,204	11.08%	\$3,904,420	\$4,198,590	\$23,856	7.5%
SADDLE BROOK	28049/50	NLV	264	192,536	\$0.85	\$10.20	\$1,963,867	5%	\$1,865,674	57%	\$802,240	11.12%	\$6,890,170	\$7,214,386	\$27,327	4.7%
PRINCTON CLUB	24891	NLV	160	102,000	\$0.90	\$10.80	\$1,101,600	5%	\$1,046,520	57%	\$450,004	11.08%	\$4,274,020	\$4,061,404	\$25,384	-5.0%
OAK HOLLOW	40168	NLV	200	156,960	\$0.90	\$10.80	\$1,695,168	5%	\$1,610,410	57%	\$692,476	11.08%	\$5,977,100	\$6,249,785	\$31,249	4.6%
SUMMER LAKE	24893	NLV	252	180,300	\$0.90	\$10.80	\$1,947,240	5%	\$1,849,878	57%	\$795,448	11.08%	\$7,444,950	\$7,179,129	\$28,489	-3.6%
PINE KNOLL I & II	47075/77	NLV	310	224,708	\$0.90	\$10.80	\$2,426,846	5%	\$2,305,504	57%	\$991,367	11.12%	\$9,206,500	\$8,915,169	\$28,759	-3.2%
HUNTERS CROSSING	24946	NLV	192	141,020	\$0.90	\$10.80	\$1,523,016	5%	\$1,446,865	57%	\$622,152	11.08%	\$5,823,000	\$5,615,091	\$29,245	-3.6%
SUMMER GREEN I & II	24889/88	NLV	424	326,220	\$0.90	\$10.80	\$3,523,176	5%	\$3,347,017	57%	\$1,439,217	11.08%	\$12,971,800	\$12,989,327	\$30,635	0.1%
LONGFELLOW ARMS	200814	NLV	216	203,149	\$1.50	\$18.00	\$3,656,682	5%	\$3,473,848	57%	\$1,493,755	11.08%	\$9,770,050	\$13,481,540	\$62,415	38.0%
RESERVE AT TOWNE C	1124138	NLV	216	225,861	\$1.50	\$18.00	\$4,065,498	5%	\$3,862,223	57%	\$1,660,756	11.08%	\$15,163,000	\$14,988,772	\$69,392	-1.1%
real facts info applied																

2014 APTS
PINE TREE

NAME	PID	AREA	UNITS	RENT/BL SF	G \$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG
LOW																
MACKAY	26195	SPT	10	6,300	\$0.50	\$6.00	\$37,800	7%	\$35,154	62%	\$13,359	11.62%	\$113,400	\$114,961	\$11,496	1.4%
LONGVIEW SQUARE	16745	SPT	120	96,552	\$0.55	\$6.60	\$637,243	7%	\$592,636	68%	\$189,644	11.62%	\$1,502,050	\$1,632,045	\$13,600	8.7%
MEDIUM																
PENWOOD	27645	SPT	100	88,468	\$0.70	\$8.40	\$743,131	7%	\$691,112	72%	\$193,511	11.37%	\$1,645,360	\$1,701,947	\$17,019	3.4%
STONEHAVEN	27903	SPT	10	4,600	\$0.65	\$7.80	\$35,880	7%	\$33,368	65%	\$11,679	11.37%	\$104,330	\$102,717	\$10,272	-1.5%
CEDAR RIDGE AT FAIR	110443	SPT	16	18,400	\$0.70	\$8.40	\$154,560	7%	\$143,741	58%	\$60,371	11.37%	\$341,040	\$530,969	\$33,186	55.7%
HIGH																
SUMMER BROOK	105235/36	SPT	208	177,360	\$1.00	\$12.00	\$2,128,320	5%	\$2,021,904	57%	\$869,419	11.12%	\$7,649,040	\$7,818,514	\$37,589	2.2%
real facts info applied																

2014 APTS
SABINE

NAME	PID	AREA	UNITS	RENT	SF/G	\$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG
MEDIUM																	
PARKVIEW ESTATES	102675	SSB	72	67680	\$0.70	\$8.40	\$568,512	7%	\$528,716	58%	\$222,061	11.18%	\$1,927,080	\$1,986,232	\$27,587	3.1%	
HIGH																	
TWELVE PINES	1161497	SSB	12	14268	\$1.50	\$18.00	\$256,824	7%	\$238,846	58%	\$100,315	10.93%	\$914,000	\$917,799	\$76,483	0.4%	

2014 APTS
SPRINGHILL

NAME	PID	AREA	UNITS	RENTABL	SF/G	\$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG
LOW																	
CANON	61602/3	SSH	19	13,860	\$0.55	\$6.60	\$91,476	7%	\$85,073	62%	\$32,328	11.73%	\$256,600	\$275,598	\$14,505	7.4%	
HIGH																	
PANTHER PLACE	26859	SSH	52	41352	\$1.00	\$12.00	\$496,224	5%	\$471,413	57%	\$202,708	11.23%	\$1,764,920	\$1,805,053	\$34,713	2.3%	

2014 APTS
WHITE OAK

NAME	PID	AREA	UNITS	RENTABL	SF	/G	\$/SF	ANNUAL	PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	IND 2014 VAL	2014/UNIT	% CHG	
LOW																			
OAK TERRACE	13405	SWO	10	8500	\$0.50	\$6.00	\$51,000	7%			\$47,430	62%	\$18,023	11.48%	\$149,180	\$156,998	\$15,700	5.2%	
OAKES	12932	SWO	32	29710	\$0.50	\$6.00	\$178,260	7%			\$165,782	62%	\$62,997	11.48%	\$540,220	\$548,755	\$17,149	1.6%	
CHASE KNOLL	13341	SWO	12	9900	\$0.60	\$7.20	\$71,280	7%			\$66,290	62%	\$25,190	11.48%	\$202,590	\$219,428	\$18,286	8.3%	
ARROWHEAD	55705	SWO	12	9600	\$0.60	\$7.20	\$69,120	7%			\$64,282	62%	\$24,427	11.48%	\$196,450	\$212,779	\$17,732	8.3%	
WHITE OAK	13342	SWO	14	11550	\$0.60	\$7.20	\$83,160	7%			\$77,339	62%	\$29,389	11.48%	\$236,350	\$256,000	\$18,286	8.3%	
HIGH																			
THOMPSON INTEREST	13311	WO	6	10,871	\$1.35	\$16.20	\$176,110	5%			\$167,305	57%	\$71,941	10.98%	\$662,600	\$655,201	\$109,200	-1.1%	
THOMPSON INTEREST	12843	WO	14	18,924	\$1.35	\$16.20	\$306,569	5%			\$291,240	57%	\$125,233	10.98%	\$1,182,430	\$1,140,559	\$81,468	-3.5%	

TOWNHOMES/CHDO

NAME	PID	AREA	YR BLT	# UNITS	RENTABL SF	AVG \$/SF	ANNUAL PGR	V&C	EGI	EXP	NOI	CAP	2013 VAL	2013/UNIT	IND 2014 VAL	2014/UNIT	% CHG
STONECREEK TOWNHOMES	66869	NLV	1983	18	42,400	\$0.50	\$6.00	10%	\$228,960	62%	\$87,005	11.08%	\$762,360	\$42,353	\$785,242	\$43,625	0.03
NORTH POINT TOWNHOMES	56600-55640	NLV	1985	16	18,435	\$0.70	\$8.40	5%	\$147,111	50%	\$73,556	11.08%	\$645,859	\$40,366	\$663,860	\$41,491	0.03
SPRINGHILL TOWNHOMES	39810	NLV	1987	50	45,600	\$0.60	\$7.20	5%	\$311,904	57%	\$134,119	11.08%	\$1,140,361	\$22,807	\$1,210,458	\$24,209	0.06
CREEKSIDE TOWNHOMES	39446-39506	NLV	1984	60	67,110	\$0.60	\$7.20	5%	\$459,032	57%	\$197,384	11.08%	\$1,819,438	\$30,324	\$1,781,443	\$29,691	-0.02
CHDO																	
CHURCHHILL OF LONGVIEW	195357	SLV	2004	160	148,080	\$0.58	\$6.96	10%	\$927,573	75%	\$231,893	10.00%	\$2,289,040	\$14,307	\$2,318,933	\$14,493	1.3%
EVERGREEN	200794	SLV	2006	98	83,900	\$0.62	\$7.44	10%	\$561,794	75%	\$140,449	10.00%	\$1,405,980	\$14,347	\$1,404,486	\$14,331	-0.1%
LEXINGTON COURT PHASE I	18667	KIL	2006	80	92,320	\$0.50	\$6.00	10%	\$498,528	77%	\$114,661	10.00%	\$1,146,610	\$14,333	\$1,146,614	\$14,333	0.0%
LEXINGTON COURT PHASE II	1123872	KIL	2010	76	86,772	\$0.50	\$6.00	10%	\$468,569	77%	\$107,771	10.00%	\$1,077,710	\$14,180	\$1,077,708	\$14,180	0.0%

Texas

RealtyRates.com MARKET SURVEY - 1st Quarter 2014*					
Texas - Class A & B Apartments - 90+ Units					
	Austin	Dallas/Ft. Worth	Houston/Galveston Brazoria	San Antonio	Region
Operating Data					
Income					
Asking Rent	\$1,002	\$866	\$907	\$782	\$874
Effective Rent	\$939	\$798	\$844	\$759	\$821
Other Income	\$3	\$2	\$3	\$2	\$2
Total Income	\$942	\$801	\$847	\$761	\$824
Vacancy Rate	6.0%	7.9%	8.2%	6.8%	7.2%
EGI	\$885	\$738	\$777	\$709	\$764
Expenses					
Total Expenses	\$338	\$383	\$351	\$320	\$348
Expense Ratio	38.19%	51.90%	45.17%	45.13%	45.57%
NOI	\$547	\$355	\$426	\$389	\$416
Investment Data					
Avg Sale Price	\$79,867	\$48,544	\$62,603	\$56,833	\$59,404
OAR	8.2%	8.8%	8.2%	8.2%	8.4%
GRM	7.09	5.07	6.18	6.24	6.03
EGIM	7.52	5.48	6.71	6.68	6.48

*4th Quarter 2013 Data

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RealtyRates.com MARKET SURVEY - 1st Quarter 2014*										
Texas - Class A & B Industrial Buildings										
	Austin		Dallas/Ft. Worth		Houston/Galveston Brazoria		San Antonio		Region	
	VH Dist	Flex R&D	VH Dist	Flex R&D	VH Dist	Flex R&D	VH Dist	Flex R&D	VH Dist	Flex R&D
Operating Data										
Income										
Asking Rent	\$5.79	\$8.30	\$3.52	\$7.31	\$4.90	\$8.14	\$4.41	\$8.35	\$4.66	\$8.07
Effective Rent	\$5.41	\$7.75	\$3.02	\$6.25	\$4.78	\$7.93	\$4.23	\$8.01	\$4.08	\$6.76
Reimbursable Exp.	\$2.34	\$3.81	\$1.86	\$4.00	\$1.82	\$4.00	\$1.74	\$3.79	\$1.94	\$3.96
Total Income	\$7.75	\$11.56	\$4.88	\$10.25	\$6.60	\$11.93	\$5.96	\$11.80	\$6.02	\$10.72
Vacancy Rate	13.8%	15.3%	8.9%	11.2%	6.7%	7.8%	11.4%	11.3%	9.4%	10.5%
EGI	\$6.69	\$9.79	\$4.44	\$9.11	\$6.16	\$11.80	\$5.29	\$10.47	\$5.46	\$9.60
Expenses										
Total Expenses	\$2.52	\$4.10	\$2.00	\$4.30	\$1.96	\$4.30	\$1.87	\$4.08	\$2.05	\$4.19
Expense Ratio	37.67%	41.90%	45.08%	47.21%	31.80%	39.09%	35.32%	38.95%	37.60%	43.70%
NOI	\$4.17	\$5.69	\$2.44	\$4.81	\$4.20	\$6.70	\$3.42	\$6.39	\$3.40	\$5.40
Investment Data										
Avg Sale Price	\$48	\$63	\$28	\$56	\$47	\$74	\$39	\$74	\$41	\$68
OAR	8.7%	9.0%	8.7%	8.7%	8.9%	9.1%	8.8%	8.6%	8.3%	7.9%
GRM	8.87	8.13	9.29	8.87	9.83	9.33	9.22	9.24	10.04	10.08
EGIM	7.18	6.43	6.30	6.09	7.63	6.73	7.38	7.07	7.51	7.09

*4th Quarter 2013 Data

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MULTIFAMILY

US CAPITAL
MARKETS REPORT:
CAPITALIZATION
RATES BY ASSET
TYPE

	Class A	Trend Next 6 Mo.	Class B	Trend Next 6 Mo.	Class C	Trend Next 6 Mo.
EASTERN MARKETS						
Atlanta	4.75% - 5.50%	↔	5.75% - 6.50%	↔	6.75% - 7.75%	↔
Baltimore	4.00% - 4.50%	↔	5.50% - 6.00%	↔	6.50% - 7.00%	↔
Boston	4.00% - 4.50%	↔	5.00% - 6.00%	↔	7.00% - 8.00%	↔
Charlotte	4.50% - 5.50%	↔	5.75% - 6.50%	↔	7.00% - 8.00%	↔
Chicago	4.75% - 5.50%	↔	5.50% - 5.50%	↔	6.50% - 8.00%	↔
Columbus	6.00% - 7.00%	↔	7.00% - 8.00%	↔	8.00% - 9.00%	↔
Indianapolis	6.25% - 7.50%	↔	7.75% - 8.50%	↔	9.00% - 11.00%	↔
Jacksonville	5.00% - 5.50%	↔	6.00% - 6.50%	↔	7.00%	↔
Minneapolis	5.00% - 5.50%	↔	6.00% - 7.00%	↔	7.00% - 8.50%	↔
Nashville	5.00% - 5.50%	↔	6.00% - 7.00%	↔	7.00% - 8.00%	↔
Northern New Jersey	4.50% - 5.00%	↔	5.50% - 6.00%	↔	6.50% - 7.50%	↔
New York (NYC)	3.75% - 4.00%	↔	4.50% - 5.00%	↔	5.50% - 6.50%	↔
Oklahoma	5.50% - 6.00%	↔	6.00% - 6.75%	↔	6.75% - 7.50%	↔
Philadelphia	5.00% - 5.75%	↔	6.00% - 6.75%	↔	6.75% - 7.50%	↔
Raleigh/Durham	4.50% - 5.25%	↔	5.50% - 6.00%	↔	6.75% - 7.50%	↔
South Florida	4.50% - 5.00%	↔	5.50% - 6.25%	↔	7.00%	↔
Tampa	5.50% - 6.00%	↔	5.50% - 6.75%	↔	6.75%	↔
Washington	3.75% - 4.25%	↔	5.25% - 5.75%	↔	6.00% - 7.00%	↔
AVERAGE	4.79% - 5.43%		5.80% - 6.54%		6.80% - 7.93%	
WESTERN MARKETS						
Austin	4.50% - 6.00%	↔	6.00% - 7.00%	↔	7.00% - 8.00%	↔
Dallas	5.00% - 6.25%	↔	6.50% - 8.25%	↔	8.00% - 10.00%	↔
Denver	4.50% - 5.00%	↔	5.50% - 6.00%	↔	6.25% - 6.75%	↔
Houston	5.00% - 6.25%	↔	6.25% - 8.00%	↔	7.25% - 9.00%	↔
Inland Empire	5.00% - 5.50%	↔	5.50% - 6.00%	↔	6.00% - 7.00%	↔
Las Vegas	5.50% - 6.00%	↔	6.00% - 6.50%	↔	7.00%	↔
Los Angeles	3.75% - 4.25%	↔	4.75% - 5.50%	↔	5.50% - 6.50%	↔
Orange County	3.75% - 4.25%	↔	4.75% - 5.50%	↔	5.25% - 6.00%	↔
Phoenix	4.75% - 5.50%	↔	5.75% - 6.50%	↔	6.50% - 7.50%	↔
Portland	4.75% - 6.25%	↔	5.50% - 6.00%	↔	6.00% - 7.00%	↔
San Antonio	5.00% - 5.50%	↔	5.75% - 6.50%	↔	6.50% - 7.50%	↔
Salt Lake City	5.50% - 6.00%	↔	6.00% - 6.75%	↔	7.00%	↔
San Antonio	5.50% - 6.00%	↔	6.00% - 6.75%	↔	7.00%	↔
San Diego	3.75% - 4.50%	↔	4.50% - 5.00%	↔	5.50% - 6.50%	↔
San Francisco	3.75% - 4.50%	↔	4.50% - 5.00%	↔	5.50% - 6.50%	↔
Seattle	4.00% - 4.50%	↔	5.00% - 6.00%	↔	6.00% - 7.00%	↔
St. Louis	5.50% - 6.00%	↔	7.50% - 8.50%	↔	8.50% - 9.50%	↔
AVERAGE	4.74% - 5.49%		5.66% - 6.47%		6.54% - 7.57%	
OVERALL NATION						
CLASS A	4.76% - 5.46%		CLASS B	5.74% - 6.51%	CLASS C	6.71% - 7.75%

facility will let it offer a wider array of services and parts, spokesman Howard Hicks says.

Caterpillar now is shedding the company's sales and service operations, including the one in Longview, and offering them to Cat dealers around the country.

Holt already has a pair of Longview operations: an equipment dealership and engine-rebuild shop that together employ 180 people.

The East Texas acquisition comes on top of \$77 million in facilities expansions and upgrades Holt announced this year, much of it to keep up with expanding business in Texas' shale oil plays.

Read more at the *San Antonio Business Journal*.

Longview Warfab giant step into 125,000 SF

(11/25/2013)

27546

LONGVIEW, HALLSVILLE - Warfab, a privately owned company, is expanding with a 125,000-sf vacant building that once housed a Bemis plastics manufacturing plant. The facility is located at 800 Jordan Valley Rd. on the east side of Longview along I-20.

The company expects to close on the property in December 2013, with renovations to start in January 2014.

The new building will help the company provide engineering, manufacturing, equipment maintenance and other services for the mining, oil and gas, power generation, steel mill and petrochemical and pipeline industries.

The company produces and works on sometimes giant-sized equipment and components that weigh tons.

The Jordan Valley Rd. facility will help the company capitalize on potential growth.

About 18 months ago, Warfab expanded into a Fisher Rd. building that had been vacant about three years, also in Longview.

Headquartered in Hallsville on Joy Lane, the company is central to the rest of the country, with access to the interstate system.

Read more at the *Longview News-Journal*.

Longview apartments 95% full; 500 underway

(11/13/2013)

182000

LONGVIEW - Wellington Grande, another apartment complex of more than 200 units, is being built just outside North Longview.

It is located on US 259 next to an existing 216-unit complex known as The Reserve at Towne Crossing. The new complex will bring the number of units now under construction to 550.

Work on the 220-unit Paladin Luxury Apartments began in September, while the 78-unit Amberwood Place Apartments and 46-unit The Woods are expected to come online within the coming months.

"Everybody is stating right now they're about 95 percent full," said Jackie Warren, executive of the Greater Longview Area Apartment Association, referring to apartment managers across the city.

Here is a look at the construction:

- Paladin Luxury Apartments — 220 units between US 259 and Tryon Rd.
- Amberwood Place Apartments — 78 units northwest of McCann Rd. and Hawkins Pkwy.
- The Woods — 46 units off Judson Rd. north of Magnolia Ln.

Read more at the *Longview News-Journal*.

LeTourneau University pilot pipeline to American Eagle

(11/4/2013)

Longview, Texas

ARA - 7/22/2013 8:19 am

LONGVIEW, TX - Atlanta-headquartered ARA, the largest privately held, full-service investment advisory brokerage firm in the nation focusing on the multihousing industry, is pleased to announce the sale of The Tree House Apartments, a 172-unit multi-family community located in the east Texas city of Longview.

The Dallas-based ARA brokerage team of Bart Wickard and Brian O'Boyle, Jr. led the exclusive marketing efforts for the asset on behalf of the seller, Kansas City, MO-based Kelcor / Maxus Properties. Las Vegas-headquartered Koza Consulting LLC was selected as the buyer. The Tree House, which traded at an undisclosed price, provides the opportunity to own in one of East Texas' hottest secondary markets. It is located about two and one-half hours to the east of Dallas in the city of Longview, which was recently ranked in the top ten of the Milken Institute's top-performing cities.

"The Tree House is a well maintained, 1970s asset in the heart of Longview. We received many qualified offers on the property as it offered strong yield with upside potential," stated Wickard. "The acquiring group plans minor exterior renovations and a more comprehensive interior upgrade program. Longview and East Texas continue to receive investor interest in the multi-family arena."

At time of sale, occupancy was approximately 96%. ✕

To schedule an interview with an ARA executive regarding this transaction or for more information about ARA, nationally please contact Lisa Robinson at lrobinson@ARAUSA.com, 678.553.9360 or Amy Morris at amorris@ARAUSA.com, 678.553.9366; locally, Bart Wickard at bwickard@arausa.com or Robyn Randall at rrandall@arausa.com or 972.934.3400.

About ARA

Atlanta-headquartered ARA is the largest privately held, full-service investment advisory firm in the nation that focuses exclusively on the brokerage, financing and capital sourcing of multihousing properties including conventional, affordable, distressed assets, notes sales, seniors, student & manufactured housing and multihousing land. ARA is comprised of the country's top investment professionals who leverage a unique and fully integrated cooperative business platform of shared information, relationships and technology driven solutions. ARA's unified enterprise approach ensures that clients are delivered the broadest asset exposure, effective matching of buyers and sellers, and the shortest transaction timeframes in the industry. The combination of resources, unparalleled market expertise and nationwide presence in the multihousing market place resulted in an annual production volume of \$9.5 billion in real estate transactions in 2012. For detailed information on ARA's extensive multihousing investment services, visit www.arausa.com

Multihousing Market Conditions Report

Longview Apartment Statistics October 2013*

Age Group	Units	Occ.	Rental Rate	Avg. Size (SF/Unit)
<1970	598	99.7%	\$0.692	847
1970's	3,404	98.3%	\$0.749	822
1980's	2,609	98.1%	\$0.802	752
1990's	616	99.5%	\$0.728	759
2000's	1,068	99.3%	\$0.653	998
2010's	403	99.0%	\$0.787	1,017
Total	8,698	98.6%	\$0.746	829

*Trailing three months

Source: Apartment MarketData Research

Texas Apartment Statistics October 2013*

Age Group	Units	Occ.	Rental Rate	Avg. Size (SF/Unit)
<1970	135,526	95.7%	\$0.827	831
1970's	386,427	95.0%	\$0.806	818
1980's	488,859	96.0%	\$0.892	780
1990's	225,041	97.2%	\$1.055	922
2000's	364,347	97.0%	\$1.023	962
2010's	53,223	96.8%	\$1.170	932
Total	1,653,423	96.2%	\$0.934	858

*Trailing three months

Source: Apartment MarketData Research

As a rule these represent all properties except those that are leased but not occupied units.

Age Group: All information is grouped into six age categories — properties built before 1970 and properties built in the 1970s, 1980s, 1990s, 2000s and 2010s.

Rental Rate: Rental Rate is the average market rate expressed as (\$/SF/month).

Longview Apartment Statistics
Trailing Three Months March 2013

	Longview	Texas Metro Average
Average rent per sf (units built 2000-2009)	\$0.653	\$1.010
Average rent per sf (units built since 2010)	\$0.787	\$1.154
Average rent per sf*	\$0.746	\$0.917
Average size (units built 2000-2009)	998	962
Average size (units built since 2010)	1017	938
Average size*	829	857
Average occupancy (units built 2000-2009)	99.3%	97.1%
Average occupancy (units built since 2010)	98.3%	96.1%
Average occupancy*	97.9%	96.0%
Total units built 2000-2009	1,068	363,690
Total units built since 2010	403	44,464
Total units*	8,698	1,649,039

*Units reporting prior to 1970 through the present

Source: Apartment MarketData Research

**Longview Apartment Statistics
Trailing Three Months Dec. 2012**

	Longview	Texas Metro Average
Average rent for units built since 2000	\$0.691	\$1.023
Average rent per sf*	\$0.746	\$0.912
Average occupancy for units built since 2000	99.4%	96.8%
Average occupancy*	98.2%	95.6%
Total units built since 2000	1,471	402,303
Total units*	8,674	1,642,294

*Units reporting prior to 1970 through the present

Source: Apartment MarketData Research

REALFACTS

4Q13 Executive Summary

Sarah Bridge – Founder and Managing Member – RealFacts, LLC



2013 Year-End Shows Sustained Rent Growth for Apartments

Our year-end apartment round up shows sustained nationwide rent growth. However, the distribution is heavily weighted towards the California markets. Six of the top ten ranked are in California, as are the top three.

RealFacts annual review of the best performing rental markets of 2013

MSA	Average Rent	Yr-over-Yr Average Rent Change in dollars
San Jose, CA	\$2,153	\$197.00
San Francisco, CA	\$2,044	\$183.00
Santa Rosa, CA	\$1,438	\$156.00
Seattle, WA	\$1,252	\$93.00
Denver, CO	\$1,092	\$91.00
Los Angeles, CA	\$1,771	\$81.00
San Diego, CA	\$1,529	\$73.00
Boulder, CO*	\$1,243	\$70.00
Oxnard-Thousand Oaks, CA*	\$1,595	\$70.00
Portland, OR	\$1,016	\$67.00
Miami-Ft. Lauderdale, FL	\$1,332	\$60.00
National Average	\$1,093	\$ 53.00

*Boulder and Oxnard are tied

Other strong performers in 2013 are Austin, TX up \$56/yr. from \$949/mo. to \$1,005/mo. and Atlanta up \$54/yr. from \$880/mo. to \$934/mo.

Overall the rental market performed well with 32 markets out of the 40 published by RealFacts at or higher than inflation, CPI and cost of living—all three indices for 2013 are approximately 1.5%. The national average rent was up 5.1% or \$53/mo. from \$1,040/mo. to \$1,093/mo. yr./yr. Over a four year period, the national average increased by 12.3%, from \$952/mo. to \$1,078/mo. or \$126/mo. gain in absolute dollars.

Over the past four years, apartments grew to be very popular with investors because its returns are predictable and stable. In 2010, when the economy was sluggish, rental housing was thriving. Turn the page to 2014 to find apartments competing with far more lucrative investment opportunities. In 2013, the stock market grew by 29% and 35%. For-sale housing is rebounding—trading at levels not seen since 2006. Meanwhile, San Jose, arguably the most aggressive rent growth market we track posted a four year average increase of 35%. The San Francisco MSA was up, 29%; Denver 24% and Seattle 19.4% over the four year period. Annualized those rent increases range from 4.7% to 8.7% for our strongest markets in the nation.

So, what do these statistics suggest about the direction of rental housing in 2014? RealFacts predicts it will bode well for renter and investor alike.

Investors should set their sights on those markets that haven't fully appreciated in terms of rent growth such as Greater Los Angeles. A recent RealFacts report shows its four year average increase is just 11% or 2.8% per year. Los Angeles also has a high barrier to entry. That means it's expensive and time consuming for developers to bring new supply to market. High barrier markets rarely become unbalanced, at least not to a degree that would accelerate a market bust.

For the renter, there are still many affordable options in the heart of the Bay Area with plenty of units available to rent. If one finds San Francisco too pricey at \$3,055/mo., cheaper housing is available in the city of Richmond at \$1,305/mo. on average. It's a seventeen mile drive or easily accessible by public transit. Or, for those who prefer Berkeley, but can't afford its price tag at \$2,500/mo. they can opt for a quick commute to the city of San Pablo, just under ten miles away, and pay around \$1,266/mo.

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GREGG APPRAISAL DISTRICT

2014

PERSONAL PROPERTY MANUAL

8/12/2014

PERSONAL PROPERTY MANUAL

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Standard Industrial Classification Manual – located in Personal Property Department

Vehicle Registration Listing – located in Personal Property Department

1. INTRODUCTION

The appraisal of personal property is not an exact science. It involves a great deal of judgment and common sense, and the exact methods used will vary between appraisal districts. This manual contains the approaches and methods used by the Gregg Appraisal District in the evaluation of Business Personal Property assets.

To ensure equality and uniformity as directed by the Texas Property Tax Code, the Gregg Appraisal district employs guidelines established by the USPAP, the IAAO, and current cost trending and depreciation from the guidelines of Marshall Valuation Service. These and other valuation publications along with established appraisal methodology assist the appraiser in arriving at uniform and equitable estimates of the market values of different types of personal property.

2. PROPERTY DESCRIPTION

Furniture, hand tools, machinery, vehicles and business inventory are common examples of personal property. These assets become taxable when placed into business use.

The appraisal of personal property is one of the more challenging jobs in the appraisal process due to the varying types of businesses and their related assets. Also, one of the most common characteristics of personal property is its mobility, thus the location of business assets is a constant process. Because of its many variables and mobility, the personal property appraiser must rely on many tools to assist in the discovery and appraisal of business use assets.

The types of business personal property are fairly diversified and change as demanded by technology and culture. Listed below is a broad based business type listing and short description of each.

Commercial/Retail

These businesses typically are for consumer end product use/consumption, ie..clothing stores, restaurants, convenience and grocery stores.

Service

These businesses provide a service to the consumer and do not necessarily carry inventory of goods. Some examples are taxi cabs, funeral homes, beauty and barber shops, and physicians.

Industrial

These are typically properties involved in a manufacturing process and other complex properties, ie...machine and fabrication shops, chemical processing facilities, refining plants. (See Industrial Manual for detail information on the appraisal of these property types.) A portion of these accounts are worked by Pritchard and Abbot.

Utilities

The utility category includes the following types of property: water and gas distribution systems, electric and communications companies, railroads and pipelines. (See Utilities Manual for detail information on the appraisal of these property types.) These accounts are worked by PNA.

Oil Field

These properties are usually any companies that engage in some type of oil field operation. They may have inventory of tubing and casing for down hole operations, drilling or workover rigs or related equipment. Many of these larger properties are worked by PNA.

These are some general categories of business personal property types. It is not unusual to find personal property accounts that involve more than one business type or to find a business whose assets are completely unique to that business.

The appraiser must recognize that changing consumer demands play a large roll in the changes in businesses. This can affect not only the business type but also the evaluation of business use assets.

2.1 DISCOVERY

Personal property appraisers soon become aware of how quickly businesses can start up, expand, cut back, and move to new locations. For these reasons, field appraisers need to use a variety of discovery tools to find all taxable personal property in their district.

Listed below are some methods that can be used to find items of personal property.

1. The use of the **personal property rendition**. This is probably the most important tool we use for discovery of personal property. The form should contain required information, such as inventory cost, cost and age of furniture and fixtures, machinery and equipment, vehicles, and other desired information to enable the appraiser to calculate current value through the use of depreciation schedules. These forms are logged, and the information is used to update the evaluation on

each account. Reliable rendered information forms the basis for benchmark properties for our Ranking Table, this is a compilation of rendered information used for the appraisal of similar properties. *See Forms for "Rendition Form"*.

2. The prior year's **tax roll** is a good base to start from for the new tax year. Each personal property account's tax roll information is printed in the form of a field card. This field card contains each businesses value break down for the previous year. This enables the field appraiser to make a comparison of the businesses assets from one year to the next, check ownership, jurisdiction, situs, and update any information or value as needed. The field card's updated information is entered by the technical staff and the card is scanned to the account. *See Forms for "Field Card"*.
3. Constant review of **newspapers** and press releases will assist in the maintenance of records, whether it be new business openings, business closures, or expansion or relocation of existing businesses. Notes, copies, or any pertinent information gathered throughout the year is collected until the next years' fieldwork. This information is maintained in the Pending File. Just prior to each year's annual field inspections, the Pending File information is filed in street file folders in preparation for visual inspection. *See Reports for "Pending File"*.
4. Both the **city directory** and the **telephone directory** are useful tools in locating new or relocated businesses. Because each contains business type directories they are well suited to assist in the research of business information. These also contain information concerning business ownership.
5. In-house **street and alpha business listings** are a useful tool in the discovery of and/or the movement of business personal property within the district. These listings are updated annually, printed just prior to annual field inspections, and used as a tool while working in the field. They contain business name, location, value, account number and jurisdiction. This information is taken from the prior year's tax roll and printed in the form of two listings, one by street address and one by owner name. *See Reports for "Street" and "Alpha" personal property listings.*
6. The State Comptroller's office maintains a website containing the listing of businesses required to pay sales tax in the State of Texas. The **Sales Tax Listing** provides valuable information, as it supplies

initial business opening date, the date of business closures, ownership, location, and mailing information.

7. The **Texas Department of Transportation** and **Texas Parks and Wildlife** each provide an annual listing of holders of a General Distinguishing Number - those that are licensed to sell special inventory. These lists are maintained in the personal property department and reviewed by the BPP technician when they are received each year to locate businesses that have closed or opened since the previous years' listing and to check the dealers' GDN numbers, which must be maintained on each active account. If a field inspection or account update is required by the appraiser, this information will be filed in the Pending File to be field checked. *See Reports for "Texas Department of Transportation" and "Texas Parks and Wildlife"*.
8. The use of **business directories** and **trade journals** will aid in the discovery of new businesses. Any information requiring field review or appraiser action is maintained in the Pending File.
9. The **Public Library** is an endless source of information for all types of properties.
10. The **County Court House** contains legal filings such as deeds and assumed name listings, which also assist in discovery of new business as well as ownership and business opening date information. Copies of Assumed Name filings are received from the County Clerk's office and reviewed by the Personal Property appraiser. After determination that field review is required, the BPP technician assigns jurisdiction then files the documents in the "pending file" for review during the upcoming year's fieldwork.
11. **Visual inspection** of taxable property is also one of our most important tools. The visual inspection of properties is essential to maintain knowledge of local conditions and market trends. All information maintained in the Pending File is integrated with the new appraisal year's field cards which contain each individual accounts' data from the previous years tax roll. The BPP technician files all in street file folders by jurisdiction. Personal property inspections are made during the months of September through mid-March of each year. This enables confirmation and update of existing information as well as discovery of new business accounts. *See Reports for "Yearly Work Plan"*

12. Private firm publications provide information on various business use assets. The Gregg Appraisal District purchases a listing of commercial vehicles registered within our county and a listing of aircraft whose owners reside within our county, each is as of January 1st of the year.

The **Vehicle Registration Listing (VRL)** is an alpha listing of commercial vehicles that are registered in our county, or whose mailing address is within Gregg County. This listing contains approximately 20,000 vehicle records. The listing is received within the first two months of each new year and reviewed by the technical staff to locate new business assets. Existing accounts are updated prior to notice period, but new accounts are often worked in September and added as supplemental value to the tax roll after certification. *See Reports for "VRL" and "FAA" listings.*

The **FAA Listing** is also received within the first two months of each year. This listing provides information on all US aircraft and their ownership. The information (on CD) is sorted so that Gregg County ownership records are separated. The information is printed, reviewed, and updated by the appraiser with information on each aircraft. This information includes the new evaluation, taken from the Aircraft Bluebook Winter Edition, and the page number within this guide. It also includes codes indicating the current status of each aircraft. The BPP technician mails each prospective new account an Aircraft Affidavit and letter of explanation to allow the owner to notify the District of exempt status prior to the account being placed on the tax roll. The FAA listing also allows search capability, which assists in research of accounts.

These discovery aids help the appraiser locate and classify personal property that is new or re-located. New accounts are typically set up during regular field work, which starts in September and is completed in March of each year. A full visual inspection must be made on each new account. It is often required that an appointment be made for the initial full inspection of a new account as it is time consuming to the owner. All new accounts and their full information are written up on a BPP field card form. This information includes ownership, situs, real link, jurisdictions, contact & mailing information plus all value characteristic information. Take very good & detailed notes, explain ad valorem tax/personal property and the rendition/notice/tax bill process to the owner and make every attempt to establish a working relationship with them. Provide to them the "Guide to Personal Property Rendition" handout, the "Taxpayer Rights, Remedies & Responsibilities" pamphlet and your business card. Expect that most first time business owners are not familiar with ad valorem taxes and will have many questions.

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Discovery is a year-round process, but is one of the most fascinating aspects of business personal property. An aggressive discovery program encourages renditions and helps ensure that the personal property portion of the roll is as complete and accurate as possible.

2.2 Data Collection

In gathering information for personal property accounts, two general types of data are required: data to identify the property and data to appraise the property. Data required to identify the property include ownership, location, business type, and other identification items. Appraisal data includes area measurements, density and quality measures, asset description, depreciation factors, and other appraisal related items.

2.2.1 Property Description Data

Characteristics of both the property and the business must be identified in the appraisal records. The most common property identification data requirements include the following:

- Account Number
- Business Name
- Owner Name
- Mailing Address
- Location Address
- SIC Code
- Jurisdiction Codes
- Real Property Link
- TEA Code

All of this information is pertinent to the accuracy of the appraisal records and must be kept current. Each year this information should be reviewed at the time of field appraisal or during any contact with the property owner.

2.2.2 Property Classification Data

The correct classification of each property is essential in the appraisal process. The SIC code is used to classify each business property based on its primary activity. This promotes uniformity and comparability of like properties, allows for mass appraisal based on business type value schedules, and is a valuable tool in mass appraisal statistical analysis. The SIC coding is an ongoing process which requires field inspection to ensure accuracy. *See appendices for "SIC" listing.*

Another classification consideration that affects the evaluation of each business account is the Level of Trade. An inventory owned by a manufacturer, wholesaler or retailer has a different market at each of these levels which must be taken into consideration.

2.2.3 Evaluation Data

After establishing a SIC code and the level of trade the appraiser must determine the mass appraisal schedule appropriate for valuing the property.

The mass appraisal schedule for business personal property assets used by this office is derived from Marshal Valuation Service. This publication provides recommended economic life, costs per unit of measure and depreciation calculations information for many business types. In this, the appraiser must rely upon educated judgment to determine the quality, density, and condition of the assets being appraised. GCAD also uses SIC coding to assist in valuing personal property assets. This allows for comparative analysis among similar property types, and is highly useful for “inventory bearing” types of business.

Quality is the degree of excellence. When grading quality, a comparison is made between the assets of one property owner and another within a specific SIC. The typical quality grade would be “Average”.

Density is used to determine the quantity of property that is located within the defined business area. The typical density grade as compared to similar businesses within this SIC would be “Average”.

Condition is used to establish depreciation of both inventories and use assets. Depreciation would account for a loss in value from any and all causes.

Schedule values are calculated using data that has been determined during the field inspection. Quality, density, and condition observed in the field are used in combination with the square footage and/or appropriate unit of measure to generate a schedule driven value. This method of evaluation is used most often on new or un-rendered accounts and also as a value comparison on rendered accounts.

2.2.4 Rendered Information

The appraiser must rely not only on information gathered during the field inspection, but also on information supplied by the property owner through rendition. The rendition form is a valuable tool for evaluation and discovery.

Information from this form not only can be used in account specific evaluation, but also in the formulation of comparison value for similar types of businesses.

In a complete rendering of business assets, where the original costs and age are supplied, the market value is calculated using market driven “present value factor” schedules. These schedules are updated annually and are based on life expectancy and cost indexing guidelines per Marshall Valuation Services.

The working of the Business Personal Property renditions is one of the most challenging aspects of the annual work of the district. Due to rendition filing deadline dates in relation to ARB hearing dates and the mandated deadline to certify the appraisal roll to the entities, the amount of work required to accurately and completely process this work in a timely manner requires the assistance of the majority of the office staff. Thorough training is done annually to ensure the quality of this work and updated life expectancy/depreciation information is reviewed.

All accounts that have provided detailed asset information have been set up in an internal depreciation schedule maintained on the GCAD mainframe system. The renditions are initially worked by GCAD technician staff. The techs use the current year rendition as compared to the appraisers’ field notes and the previous rendition to verify the reported assets. They update the account with information on the assets that have been newly acquired or disposed of, (new accounts will have all assets entered as their initial depreciation schedule). After the rendition has been worked the technicians must balance the rendition – the grand total of the assets costs as compared to GCAD’s newly entered totals – to ensure accuracy of data entry. The renditions’ preliminary value work is then reviewed and by a BPP appraiser who will make any necessary adjustments before the final value is set.

As the rendition is received, reviewed, and updated each year, the program, updated annually with each year’s “present value factor” schedules, will automatically calculate the proper depreciation of each asset. *See Reports for “Present Value Factor Guidelines”.*

<p>PERSONAL PROPERTY RENDITIONS ARE CONFIDENTIAL. These records are not open for public review.</p>
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2.3 Market Analysis

Changes in supply and demand directly affect market trends. In relation to the appraisal of personal property, the appraiser must be aware of trends that effect the value of different types of assets. Consumer demands, changes in technology, or even the local economy can lead to obsolescence or change in life expectancy.

Annually this office implements information concerning trending into present worth tables used in evaluation of assets. This assures that current market conditions are being considered in the evaluation of the assets. *See Reports for "Present Value Factor Guidelines"*.

2.4 Highest and Best Use

Though not commonly thought of as a concept used in the appraisal of Personal Property, Highest and Best Use must be considered. The highest and best use of equipment is as installed for the purpose of producing income or a product or service.

3. APPROACHES TO VALUE

All three approaches to value can be applied to the appraisal of personal property, as long as data is available to do so. In all approaches, the level of trade of the business must be considered.

Also to be taken into consideration is the effect of depreciation on business use assets, including inventory. Personal property depreciates in all the same ways as real property, with these exceptions; economic life is typically much shorter, location does not greatly affect asset value, and functional obsolescence is much more common due to changes in technology.

3.1 Cost

The cost approach can be applied to almost all types of personal property. Original cost is the prevalent and most practical starting point for personal property valuation, for both inventory and use items, because of its convenience, ease of application, and uniformity.

3.1.1 Inventory Appraisal

The most practical method to arrive at the value of an inventory is the cost approach. The most frequently provided inventory documentation is from a company's books and records and includes inventory balance information.

The appraiser must familiarize themselves with generally accepted accounting practices, and with the contents of the reported inventory to have a clear picture of the information provided. *See Glossary for Retail Method, Standard Cost Method, FIFO, and LIFO.*

Inventory and merchandise for sale is usually new and has not suffered physical depreciation or functional obsolescence, however, there are some instances when the appraiser should make adjustments. Spoilage or damage will reduce the value of inventory and new technology will make some property out of date even if it has never been used.

In the initial evaluation of accounts in the field, this office relies on the use of uniformity information derived from SIC code schedules to value most business inventory. This is particularly useful for accounts in which inventory is the greatest part of value. The SIC code information is a compilation of typical cost information regarding both inventory and use items derived from renditions of comparable properties. The Gregg Appraisal District relies heavily on this information for field work, and value comparison. *See Reports for "ranking tables"*

3.1.2 Use Item Appraisal

As previously mentioned, the Gregg Appraisal District employs cost driven depreciation schedules in working rendition forms where cost/age information is supplied. *See Reports for "Present Value Factor" guidelines.* Annually these schedules are updated with current age/life information and indexing factors, which is supplied by Marshall Valuation Services. The actual asset cost and age information is retained and updated yearly as the renditions are received. This assures that uniform valuation is achieved.

The Gregg Appraisal District also makes use of different valuation guides and listings to assist in appraisal. Each year these guides are updated to insure that the most accurate and up-to-date information is in use. Some of the guides used are:

Aircraft Bluebook - Provides valuation guidelines for aircraft

Commercial Truck Blue Book - Provides valuation guideline for large trucks

NADA Book - Provides passenger car & truck valuation guidelines

Older Car NADA Book - Provides valuation guidelines for older passenger cars and trucks.

3.2 Sales Comparison

The sales comparison approach has limited use in the appraisal of personal property because sales that meet the definition of market value are fairly rare. List prices, when delivery cost and sales tax is included, and when supported by the marketplace can be good indications of value.

3.2.1 Inventory Appraisal

Because most businesses do not sell their inventory as a unit to someone who would continue the business, the use of the sales of businesses can rarely be relied on to estimate market value.

The sales comparison approach can be used as a tool in the analysis of sales of similar inventories to the subject property. In valuing inventory by this approach the appraiser must make certain that the following facts can be analyzed from the sales:

- 1) The amount of the sales price applicable to the inventory only can be determined.
- 2) The terms and condition of the sale supports the market value definition of inventory.

As a rule, the sales comparison approach is not widely used in the appraisal of inventories.

3.2.2 Use Item Appraisal

This approach can be used for boats, trailers, motor vehicles, machinery and equipment, and furniture and fixtures. The appraiser must be aware that due to depreciation, sales of personal property are more likely to require a negative adjustment for time.

Another consideration in the application of the sales comparison approach is to be assured that 'value in use' is being considered. Often sales prices of machinery and equipment may represent an arm's length transaction or 'value in exchange', but not the additional costs of installation.

3.3 Income

Though not often used in the appraisal of personal property, this approach can be used to assess machinery and equipment. The income approach is often useful in the valuing of production equipment when the entire production unit is being valued, but is more commonly used for the valuing of leased equipment. When reliable data on equipment leases are available, the income approach can provide good value estimates.

In the income approach, salvage or scrap value should be considered when the equipment has reached the end of its normal life expectancy.

4. STATISTICAL REVIEW AND CORRELATION OF 3 APPROACHES

In many jurisdictions, personal property is a significant portion of the tax base. It is important to ensure that personal property, like real property, is appraised accurately and uniformly.

In real property, a sales ratio study is the preferred means of evaluating appraisal performance. Unfortunately, sales of existing personal property items are often scarce or are not arm's-length. Consequently, an appraisal ratio study is the best means to judge the accuracy and uniformity of personal property values.

4.1 Ratio Reports

As ratio reports are based on the comparison of appraised values to actual sale prices, these reports are used primarily in the performance measurement of real property valuation.

Personal property ratio reports are based on appraisal ratio within business type, (SIC code). These reports stratify the district by value stratum, by school district, and by business type classification.

4.2 Data Base Reports

Data base reports are used by the district to monitor the evaluation of personal property accounts. Using comparison information in the form of ranking tables, (listings of accounts by SIC code noting rendered value per square foot for inventory, machinery, furniture, etc.), helps to ensure uniformity of appraisal.

4.3 Stratification Reports

Our stratification reports are a very important tool used in the valuation of personal property accounts. Not only can they be implemented for use in evaluation of individual accounts, entire property category value analysis for uniformity, and value trends, but also as a tool in our yearly planning. Sections 4.1 and 4.2 describe some of the reports in use. *See Reports section for Stratification Reports.*

5. MODEL TESTING, QUALITY CONTROL, AND CORRELATION

The final steps in appraisal are contained in these three processes. Due to the fact that business personal property accounts are not evaluated by market driven mass appraisal techniques, but more typically relying on the cost approach, the steps for testing, quality control and value correlation will differ from traditional real estate value methods.

5.1 Specifications

Using the Standard Industrial Classification Manual's guideline to business type classification coding ensures comparability of properties. Application of this coding during field inspection plus review and refinement assists in the maintenance of accurate and reliable property classification. In turn, this classification can be used in comparison studies.

5.2 Calibration

For personal property evaluation, this step is achieved through annual review of market trends and local economy. Analysis of these factors may effect the depreciation of assets,

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cause life expectancy modifications, and possible changes in minimum or “floored” values.

Any required changes are implemented into the present worth/depreciation tables. This will insure that uniformity and market value is obtained.

5.3 Final Value Implementation

Once schedule changes are approved and implemented, the computerized depreciation schedule will automatically calculate an updated market value.

CURRENT APPRAISAL YEAR INFORMATION

- I. 2014 Depreciation Schedules
- II. 2014 Age-Life Information
- III. BPP Schedule Calculations
- IV. 2014 Rendition Forms
- V. 2014 New Account Field Card

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**GREGG APPRAISAL DISTRICT
2014 PERSONAL PROPERTY
PRESENT VALUE GUIDELINES
(Produced 2-04-2014)**

Calendar

Year	Age	3 Yr.	5 Yr.	7 Yr.	8 Yr.	10 Yr.	12 Yr.	15 Yr.	20 Yr.	Cost Index
2013	1	69	85	89	90	92	94	95	97	1.0000
2012	2	39	70	77	80	85	88	91	94	1.0083
2011	3	20	54	64	69	79	83	88	93	1.0369
2010	4	11	36	51	58	72	78	84	92	1.0695
2009	5	7	24	39	46	62	70	77	87	1.0614
2008	6		20	31	36	54	63	74	85	1.0921
2007	7		12	26	30	44	57	70	84	1.1350
2006	8			24	26	36	51	66	83	1.1969
2005	9			15	25	30	45	61	82	1.2525
2004	10				15	28	39	58	81	1.3468
2003	11					28	33	52	77	1.3934
2002	12					15	31	44	71	1.4170
2001	13						29	37	64	1.4256
2000	14						15	33	58	1.4375
1999	15							31	51	1.4636
1998	16							20	46	1.4680
1997	17								40	1.4807
1996	18								36	1.5045
1995	19								34	1.5275
1994	20								33	1.5824
1993	21								25	1.6270

DATA PROCESSING EQUIPMENT VALUATION SCHEDULES (NON-INDEXED)

Servers & System Equipment - 5 Year Schedule

Year	2013	2012	2011	2010	2009	2008	2007	
% Good	75	55	40	25	15	10	5	

PC'S - 3 Year Schedule

Year	2013	2012	2011	2010	2009	2008		
% Good	69	39	20	10	5	2		

VEHICLE VALUATION

January 2014 Issue:

N.A.D.A. - Southwestern Edition (Average Trade-In)

National Market Reports - Truck Blue Book

Dep. Schedule and Indexing Based on Marshall Swift

VEHICLE SCHEDULE 2014

Please find listed additional schedules for Passenger Vehicles and Pick-up Trucks.

The schedule below will represent the VEH schedule currently in our depreciation tables.

New schedule for Passenger Vehicles as of 1/14:

2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
90	88	71	62	56	51	48	40	36	33	26

The schedule below will represent the PUT schedule currently in our depreciation tables.

New schedule for Pick-up Trucks and SUV's as of 1/14:

2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
90	88	83	79	73	67	59	50	41	39	34	29

Ambulance – 7yr

Buses – 8yr

Hearse - VEH

Excessive Use Vehicles – Appraiser's Determination

20% Adjustment for excessive wear & tear on Vehicles
(oilfield related, construction, etc.)

PERSONAL PROPERTY AGE-LIFE CATEGORY

3 YEAR LIFE

- (M) Weed-eaters, blowers, trimmers, chain-saws, GPS or tracking systems, cell phones, dish equip, palm pilots, videos, push lawn mowers, webcam, flags, rental uniforms, digital camera, linens, etc

5 YEAR LIFE

- (M) Office equip, electronic equip, typewriters, calculators, telephones, pagers, postage meters, fax, copiers, hand scanners, base stations, intercoms, remote units, radios, VCR, TV, microwaves, cash registers, POS, wall transformers, cameras, security systems, photo lab equip, parachute gear, hot air balloons, toys, molds (die & jig), gas-pumps, video game machines, security lights, pin pads, pallets, etc.
- (F) Law Libraries, books & magazines

7 YEAR LIFE

- (M or F) Tanning beds, vending machines, satellite dishes, pay phones, boats, shopping carts, exercise equip, sewing & embroidery machines, high-tech medical equip, commercial & riding lawn-mowers, vacuum cleaners, air purifier. Anything in question.

8 YEAR LIFE

- (M) Golf carts, washing machines & dryers, medical instruments, restaurant equip, ATM Machines, 4-wheelers, water coolers, carwash equip, playground equip, buses, beauty shop equip, vehicle wrap or decals, etc.
- (F) Furniture, fixtures, desks, chairs, tables, racks, shelves, ceiling fans, waste baskets, etc.

10 YEAR LIFE

- (M) Lockers, equipment, tools, machines, fire extinguisher, medical exam tables & chairs, drafting tables, signs, tags, sinks, mannequins, wheelchairs, freight, welding machines, trailers, all special equip, motorcycles, tractors, walk-in cooler or freezer, guns, flag pole, travel trailer, etc.

12 YEAR LIFE

(M) Forklifts, dozers, mast, brush hog, lathe, backhoe, cranes, etc.

15 YEAR LIFE

(M) Mobile offices, cylinders

20 YEAR LIFE

(M) Safes, vault doors, deposit boxes, booms, hoist, lock boxes, gas tanks, billboards, towers, etc.

(F) Fire proof file cabinets

C SCHEDULE - DPMF

(C) Computer equipment. Mainframes, Servers & Systems

C SCHEDULE - DPPC

(C) Computer equipment. Personal Computers, Laptops, Printers, etc...

V SCHEDULE - VEH

(V) All vehicles, Vans, Mack Trucks, Over 1Ton Pick-ups
30% Extra for Wreckers

V SCHEDULE - PUT

(V) Pick-up Trucks 1Ton or less, SUV's

(V) All Trailers put on at 10 year life - A10

Leased Equipment - Annual Rent x 2.5=Value

Rental Equipment:

Electronics - 3 years
F & F - 5 years
M & E - 5 years
Medical -5 years

Vending Machines:

Floor 40%
Repairing 20%
Salvage 10%

Misc Rental Equip - 8 years

COST INDEXES (1926 = 100)

BUILDINGS - EASTERN DISTRICT

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	
A: Fireproofed steel frame	2979.2	2811.2	2820.7	2722.4	2806.1	2708.8	2800.6	2490.8	2307.2	2116.6	1984.2	1909.4	1879.8	1888.6	1796.1	1736.2	1695.7	1658.5	1626.1	1572.3	1526.2	1487.9	1485.0	1396.0
B: Reinforced concrete frame	2963.4	2886.1	2788.4	2702.2	2770.5	2693.3	2897.6	2454.7	2296.1	2134.2	1984.1	1909.5	1879.8	1888.6	1796.1	1736.2	1695.7	1658.5	1626.1	1572.3	1526.2	1487.9	1485.0	1396.0
C: Masonry bearing walls	2893.5	2841.2	2768.7	2670.7	2700.3	2650.9	2895.1	2470.0	2314.3	2184.0	1984.2	1909.5	1879.8	1888.6	1796.1	1736.2	1695.7	1658.5	1626.1	1572.3	1526.2	1487.9	1485.0	1396.0
D: Wood frame	2899.4	2771.4	2893.8	2605.2	2616.5	2609.5	2895.1	2470.0	2314.3	2184.0	1984.2	1909.5	1879.8	1888.6	1796.1	1736.2	1695.7	1658.5	1626.1	1572.3	1526.2	1487.9	1485.0	1396.0
S: Metal frame and walls	2725.6	2674.2	2594.7	2623.7	2635.4	2550.7	2441.4	2306.6	2170.2	1989.4	1844.9	1793.5	1768.4	1762.4	1679.2	1648.1	1612.7	1580.3	1548.0	1491.9	1453.9	1420.7	1403.4	1286.8

BUILDINGS - CENTRAL DISTRICT

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
A: Fireproofed steel frame	2704.1	2640.5	2567.6	2483.6	2550.7	2466.6	2355.2	2234.9	2117.3	1959.6	1832.7	1799.6	1762.4	1748.7	1676.9	1630.4	1579.2	1531.2	1501.5	1453.9	1403.3	1355.7	1336.0
B: Reinforced concrete frame	2895.5	2817.7	2645.8	2468.2	2516.7	2447.9	2346.5	2236.8	2123.0	1976.8	1845.1	1809.3	1770.0	1756.5	1683.4	1634.0	1577.6	1528.8	1506.8	1458.9	1406.8	1354.8	1332.9
C: Masonry bearing walls	2887.4	2841.2	2768.7	2670.7	2700.3	2650.9	2895.1	2470.0	2314.3	2184.0	1984.2	1909.5	1879.8	1888.6	1796.1	1736.2	1695.7	1658.5	1626.1	1572.3	1526.2	1487.9	1485.0
D: Wood frame	2688.8	2543.9	2477.9	2408.5	2414.3	2397.1	2354.0	2274.1	2145.9	2014.6	1875.4	1835.9	1790.3	1776.2	1693.8	1643.8	1587.9	1548.2	1518.2	1465.7	1414.0	1362.8	1294.5
S: Metal frame and walls	2443.6	2404.5	2340.8	2285.9	2379.6	2315.1	2208.8	2101.9	1988.8	1844.5	1712.9	1662.5	1651.9	1643.5	1579.5	1541.9	1500.7	1468.5	1434.6	1385.7	1342.1	1301.6	1286.8

BUILDINGS - WESTERN DISTRICT

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
A: Fireproofed steel frame	2841.3	2888.8	2784.6	2689.4	2779.5	2678.8	2559.6	2410.0	2278.1	2091.5	1985.4	1925.2	1892.1	1863.0	1782.7	1740.1	1699.9	1656.2	1628.4	1578.9	1525.8	1482.2	1470.2
B: Reinforced concrete frame	2914.7	2830.2	2750.4	2662.2	2737.4	2661.4	2553.3	2407.9	2281.4	2104.3	1971.3	1932.8	1898.4	1868.8	1786.7	1742.1	1697.5	1653.1	1625.6	1576.9	1523.7	1480.2	1468.1
C: Masonry bearing walls	2925.0	2822.1	2748.5	2681.3	2680.1	2623.7	2543.0	2400.8	2285.9	2124.4	1982.6	1951.5	1915.5	1884.4	1796.1	1750.8	1702.9	1658.1	1630.6	1581.3	1528.1	1485.0	1468.1
D: Wood frame	2872.3	2742.1	2688.7	2577.5	2555.5	2461.8	2368.3	2230.0	2104.2	1934.4	1809.2	1775.9	1748.0	1726.8	1658.3	1622.5	1587.1	1552.1	1524.1	1474.6	1421.5	1378.8	1368.3
S: Metal frame and walls	2645.8	2594.4	2518.6	2456.1	2555.5	2461.8	2368.3	2230.0	2104.2	1934.4	1809.2	1775.9	1748.0	1726.8	1658.3	1622.5	1587.1	1552.1	1524.1	1474.6	1421.5	1378.8	1368.3

INDUSTRY

	1	2	3	4	5	6	7	EQUIPMENT	70	NATIONAL AVERAGE	15	16	17	18	19	20	21	22	23				
Average of all	1566.7	1545.9	1503.2	1457.4	1468.6	1427.3	1373.3	1302.3	1244.5	1157.3	1083.4	1064.3	1065.0	1061.8	1020.4	985.0	958.0	938.8	928.5	943.4	938.8	928.5	943.4
Aluminum mfg.	1960.9	1988.2	1980.4	1741.6	1770.4	1721.2	1653.7	1566.8	1488.2	1375.5	1301.4	1286.7	1284.7	1263.5	1221.8	1174.9	1145.3	1127.8	1119.9	1127.8	1119.9	1127.8	1119.9
Apartment	1408.7	1388.2	1360.4	1032.9	1060.4	1005.1	976.8	942.4	903.7	856.7	818.3	812.4	797.8	774.1	763.5	739.5	714.2	696.1	684.4	684.4	696.1	684.4	684.4
Bakery	1518.0	1502.6	1461.8	1415.5	1426.8	1392.1	1338.3	1249.7	1194.7	1110.9	1070.8	1034.3	1014.0	1000.3	988.1	930.9	903.0	886.3	874.8	874.8	886.3	874.8	874.8
Bank	1138.5	1128.5	1102.0	1073.2	1078.7	1050.7	1019.3	978.4	943.7	887.3	859.6	842.1	821.3	803.6	794.9	773.4	749.3	732.5	721.2	732.5	721.2	732.5	721.2
Boiling	1602.8	1595.4	1552.8	1503.6	1517.9	1478.8	1417.4	1336.9	1274.6	1172.9	1113.1	1105.9	1096.3	1075.8	1033.6	984.3	968.5	952.9	943.4	943.4	952.9	943.4	943.4
Brewery & distillery	1808.8	1850.4	1800.0	1648.8	1680.0	1607.7	1516.4	1437.6	1354.6	1254.6	1181.8	1167.8	1158.3	1138.6	1094.4	1048.9	1028.9	1012.8	1003.6	1012.8	1003.6	1012.8	1003.6
Cannery	1953.9	1935.6	1882.7	1823.7	1834.9	1782.2	1722.1	1604.0	1427.3	1334.5	1268.5	1253.6	1230.8	1217.8	1168.9	1118.9	1094.4	1078.3	1069.2	1078.3	1069.2	1078.3	1069.2
Cannery (fruit)	1893.0	1889.9	1819.8	1762.8	1768.9	1735.8	1672.4	1570.3	1403.1	1353.0	1331.7	1322.2	1308.8	1282.1	1277.8	1180.1	1140.3	1114.4	1084.7	1084.7	1114.4	1084.7	1084.7
Cement mfg.	1628.6	1612.5	1559.1	1516.4	1538.7	1469.8	1407.4	1337.2	1274.5	1172.4	1112.6	1104.9	1088.1	1067.6	1022.3	975.8	959.5	941.0	930.9	941.0	959.5	941.0	930.9
Chemical	1575.3	1572.5	1531.1	1490.9	1512.0	1460.7	1397.2	1319.5	1256.1	1157.7	1083.0	1068.0	1050.3	1033.2	981.4	947.9	930.9	915.0	904.8	915.0	930.9	915.0	904.8
Church	1269.3	1245.8	1215.4	1186.6	1185.6	1127.6	1092.5	1025.8	963.8	903.4	869.2	849.4	833.2	816.6	781.5	747.9	728.3	712.8	702.9	712.8	728.3	712.8	702.9
Clay products	1617.3	1598.6	1545.3	1503.6	1514.9	1468.3	1388.7	1319.5	1258.0	1165.3	1103.5	1085.5	1068.0	1051.2	1002.2	951.2	930.9	915.0	904.8	915.0	930.9	915.0	904.8
Contractor's equip.	1768.0	1754.3	1698.1	1650.9	1657.3	1609.6	1560.1	1508.6	1441.8	1348.7	1311.7	1291.6	1281.5	1274.0	1232.2	1185.1	1163.4	1153.4	1163.4	1153.4	1163.4	1153.4	1163.4
Creamery & dairy	1679.1	1663.4	1618.7	1568.4	1575.0	1540.6	1478.0	1380.9	1315.7	1222.8	1154.6	1142.1	1119.1	1103.5	1064.8	1023.6	996.5	980.5	980.5	1023.6	996.5	980.5	980.5
Dwelling	1070.2	1051.1	1024.8	999.1	993.4	973.8	946.2	913.0	874.5	831.6	809.2	796.4	782.6	770.9	741.6	717.5	694.2	677.8	667.9	677.8	667.9	667.9	667.9
Elec. power mfg.	1566.0	1577.2	1537.3	1485.9	1486.0	1462.1	1394.4	1302.8	1227.2	1146.3	1069.4	1053.2	1035.6	1018.6	971.5	930.9	915.0	904.8	915.0	930.9	915.0	904.8	915.0
Flour, cereal & feed	1482.8	1510.2	1477.2	1400.0	1411.2	1405.8	1332.3	1250.9	1174.3	1046.5	980.0	963.9	943.9	933.9	887.7	844.8	828.3	815.5	804.8	815.5	828.3	815.5	804.8
Garage	1691.4	1679.8	1638.2	1600.1	1559.4	1559.4	1501.0	1434.1	1370.3	1280.9	1241.2	1232.6	1215.0	1205.0	1184.3	1180.8	1172.9	1157.5	1140.5	1140.5	1157.5	1140.5	1140.5
Glass mfg.	1512.4	1503.8	1480.1	1412.0	1427.1	1361.5	1295.4	1235.6	1165.6	1083.8	1043.3	1023.2	1010.1	1001.2	986.4	983.2	974.4	960.2	944.0	944.0	960.2	944.0	944.0
Hospital	1438.3	1426.7	1388.7	1344.9	1346.4	1312.4	1248.5	1195.8	1142.9	1075.8	1014.9	1000.0	985.7	967.6	947.6	947.6	931.5	915.0	904.8	915.0	931.5	915.0	904.8
Hotel	1343.4	1325.5	1290.0	1257.2	1254.2	1227.6	1176.7	1116.0	1070.0	991.8	957.3	940.0	934.9	927.1	898.4	898.4	881.5	873.5	863.5	873.5	881.5	863.5	863.5
Laundry & cleaning	1456.7	1335.7	1298.1	1257.4	1269.8	1227.6	1176.7	1116.0	1070.0	991.8	957.3	940.0	934.9	927.1	898.4	898.4	881.5	873.5	863.5	873.5	881.5	863.5	863.5
Library																							

12 Year			15 Year			20 Year		
Prior Yr.	% Good	Indexed	Prior Yr.	% Good	Indexed	Prior Yr.	% Good	Indexed
94	94	94	95	95	95	97	97	97
89	87	88	93	90	91	96	93	94
85	80	83	90	85	88	92	90	93
77	73	78	83	79	84	91	86	92
71	66	70	79	73	77	90	82	87
65	58	63	77	68	74	89	78	85
59	50	57	74	62	70	88	74	84
53	43	51	68	55	66	87	70	83
48	36	45	65	49	61	86	65	82
40	29	39	59	43	58	83	60	81
34	24	33	52	37	52	77	55	77
31	22	31	44	31	44	71	50	71
29	20	29	37	26	37	64	45	64
15	20	15	33	23	33	58	40	58
			31	21	31	51	35	51
			20	20	20	46	31	46
						40	27	40
						36	24	36
						35	22	34
						34	21	33
						25	20	25

Honda Accord 4D EX-L V6 2014- 2013 & 4D EX V6											
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	
30345	26750	20625	18350	16225	15100	13950	12150	10975	10175	9050	

Toyota Camry 4D SE V6											
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	
27260	24350	22400	18375	16400	15025	14000	12600	10700	9650	8975	

Nissan Altima 4D SL											
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	
27760	23650	17600	16550	15425	13800	12825	11725	8875	8050	7100	

Vehicle Totals											
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	
85365	74750	60625	53275	48050	43925	40775	36475	30550	27875	25125	
	0.876	0.71	0.62	0.56	0.51	0.48	0.43	0.36	0.33	0.29	

★
.40

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.26

STUDY REFERENCE 4 CYL

Chevy Malibu 4D LT										
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
23510	18900	15500	13800	12550	11650	10725	7650	6875	5875	5300

Toyota Camry 4D SE										
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
23400	21275	19650	16650	15000	13725	13125	11950	9925	9125	8175

Nissan Altima 4D S										
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
22380	18900	15725	14625	13400	12050	11175	10325	7800	7050	6350

Vehicle Totals										
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
69290	59075	50875	45075	40950	37425	35025	29925	24600	22050	19825
	0.853	0.73	0.65	0.59	0.54	0.51	0.43	0.36	0.32	0.29

Vehicle/Truck analysis depreciation schedule
 Use current NADA values; use MSRP for current year and clean retail vaules for prior years.
 Dividing one year into the other to show percentage of depreciation from one year to the next.

Chevrolet Silverado 1500 Crew Cab LT												
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
34265	28700	27175	26100	24425	21850	19750	15850	13975	14000	12725	9825	

Ford F150 Supercrew XLT												
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
34720	27525	26450	24900	23725	22075	18200	15975	13675	12275	11150	9300	

Toyota Tundra Crewmax SR5/ SR5 Access Cab												
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
31825	32925	30350	28225	25800	23475	21125	19075	13575	12600	10900	10025	

Truck Totals												
2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
100810	89150	83975	79225	73950	67400	59075	50900	41225	38875	34775	29150	
	0.88	0.83	0.786	0.734	0.67	0.59	0.50	0.41	0.3856	0.34	0.29	

COST/ YEAR	INDEX	AGE
1558.7	1.0000	1
1545.9	1.0083	2
1503.2	1.0369	3
1457.4	1.0695	4
1468.6	1.0614	5
1427.3	1.0921	6
1373.3	1.1350	7
1302.3	1.1969	8
1244.5	1.2525	9
1157.3	1.3468	10
1118.6	1.3934	11
1100.0	1.4170	12
1093.4	1.4256	13
1084.3	1.4375	14
1065.0	1.4636	15
1061.8	1.4680	16
1052.7	1.4807	17
1036.0	1.5045	18
1020.4	1.5275	19
985.0	1.5824	20
958.0	1.6270	21
939.8	1.6585	22
928.5	1.6787	23

LINK:

DATE OPEN:

GAD PERSONAL PROPERTY FIELD CARD

ACCOUNT NUMBER: _____	YEAR 2014	INSPECTION	RENDITION
OWNER INFORMATION		APPRAISER	
_____		DATE	
_____		TEA CODE _____	UNIT _____
_____		PHONE # _____	
_____		CONTACT _____	
SIC CODE _____		RENDERED	
SITUS _____		COUNTY	SCHOOL
		CITY	OTHER
		OTHER	OTHER

INVENTORY					
FINISHED GOODS	SUPPLIES				
<table border="1"><tr><td>D</td><td>Q</td></tr><tr><td> </td><td> </td></tr></table>	D	Q			_____
D	Q				
FURNITURE					
AMENITIES	CREENZA _____				
<table border="1"><tr><td>D</td><td>Q</td></tr><tr><td> </td><td> </td></tr></table>	D	Q			BOOKCASES _____
D	Q				
FILING CABINETS	DESKS _____				
<u>2DR</u> <u>4DR</u>	CHAIRS _____				

	PRIOR	CURRENT
<u>C</u> - Data Proc.	_____	_____
<u>L</u> - Leasehold	_____	_____
<u>A</u> - Aircraft	_____	_____
<u>F</u> - Furn/Fixt	_____	_____
<u>I</u> - Inventory	_____	_____
<u>M</u> - Mach/Equip	_____	_____
<u>V</u> - Vehicles	_____	_____
TOTAL		

OFFICE EQUIPMENT	DATA PROCESSING
TELEPHONES _____	PCS _____
CALCULATORS _____	MAINFRAME _____
TYPEWRITERS _____	TERMINALS _____
FAX _____	PRINTERS _____
COPIERS _____	LASERS _____
	LG. PRINTERS _____

Leased Equipment	Yes <input type="checkbox"/>	No <input type="checkbox"/>	DATA ENTRY Date Entered <table border="1"><tr><td> </td><td> </td></tr></table> Technician <table border="1"><tr><td> </td><td> </td></tr></table>				
Leased Vehicles	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
Vehicle Used in Business	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
Consigned Goods	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
Off-Site Location	Yes <input type="checkbox"/>	No <input type="checkbox"/>					
Airplane	Yes <input type="checkbox"/>	No <input type="checkbox"/>					

VALUE GUIDELINES BY SCHEDULE			
	AVERAGE	LOW	HIGH
INV	_____	_____	_____
FF&E	_____	_____	_____

VALUE GUIDELINES WITHIN SIC			
	AVERAGE	LOW	HIGH
INV	_____	_____	_____
FF&E	_____	_____	_____

Notes: _____

SIC CODES

8721	ACCOUNTING & BOOKKEEPING	
7310	ADVERTISING	
7311	ADVERTISING AGENCIES/CONTRACT CREATIVE	
4581	AIRCRAFT SERVICE & REPAIR	
7999	AMUSEMENT & RECREATION	
0752	ANIMAL SVC EXCEPT VET	
5940A	ANTIQUES/CONS MALL OWNER	
5940	ANTIQUES STORE/CONSIGN RETAIL	
7629	APPLIANCE REPAIR SERVICE	
8712	ARCHITECTURAL SERVICES	
5945	ARTS & CRAFTS STORE	MICHAELS -- HOBBY LOBBY
8111	ATTORNEYS	
7533	AUTO -- EXHAUST SYSTEMS	MIDAS
7536	AUTO -- GLASS	
7535	AUTO -- SERVICE NEC	
7537	AUTO -- TRANSMISSION	
5511	AUTO -- DEALERS NEW & USED	
5512	AUTO -- DEALERS NEW & USED SPEC INV	
5521	AUTO -- DEALERS USED	
5522	AUTO -- DEALERS USED SPEC INV	
7542	AUTO -- DETAIL SHOP & CAR WASHERS	
5541	AUTO -- GASOLINE SERVICE STATION	
7538	AUTO -- GENERAL REPAIRS	
7532	AUTO -- PAINT & BODY	
7549	AUTO -- SERVICE NEC	OIL CHANGE/INSPECTION
5532	AUTO -- PARTS	
5531	AUTO -- TIRE SHOP	
4799	AUTO -- VEHICLE ONLY ACCOUNT	
5461	BAKERIES RETAIL	DONUT SHIOP
6021	BANK -- NATIONAL COMMERCIAL	
6022	BANK -- STATE COMMERCIAL	
7241	BARBER SHOP	
7231	BEAUTY SHOP	
7312	BILLBOARDS	
5551	BOAT DEALERS SPEC INV	
5552	BOAT DEALERS	
5942	BOOK STORE NEW & USED	
7933	BOWLING ALLEY	
5032	BRICK, STONES & RELATED CONST MATERIALS	
7349	BUILDING CLEANING & SERVICE	
7389	BUSINESS SERVICES NEC	APPRAISERS, AUCTIONEER, BAILBONDS, FUNDRAISING
2599	CABINETS -- MANUFACTURING	
5169	CHEMICAL & ALLIED PRODUCTS	
5946	CAMERA SHOP	
5441	CANDY & NUTS STORE	
7542	CAR WASHES	
8641	CIVIC & SOCIAL ASSOCIATION	
5641	CLOTHING -- CHILDRENS	
5651	CLOTHING -- FAMILY	
5611	CLOTHING -- MEN'S	
5699	CLOTHING -- WESTERN WEAR	
5621	CLOTHING -- WOMEN'S	
7359	COIN OPERATED VENDING	
3563	COMPRESSORS AIR & GAS	
5734	COMPUTER & SOFTWARE	
7373	COMPUTER INTERGRATED SYS DESIGN	
7379	COMPUTER RELATED	

SIC CODES

1611	CONTRACTOR – HIGHWAY & STREET	
1623	CONTRACTOR – WATER & SEWER	
1741	CONTRACTORS – BRICK MASONRY WORK	
1751	CONTRACTORS – CARPENTRY	
1771	CONTRACTORS – CONCRETE	
1731	CONTRACTORS – ELECTRICAL	
1794	CONTRACTORS – EXCAVATION/DIRT WORK	
1521	CONTRACTORS – GENERAL BLDG	
1721	CONTRACTORS – PAINTING & PAPER HANGING	
1742	CONTRACTORS – PLASTER/DRYWALL/INSULATION	
1711	CONTRACTORS – PLUMBING & HEATING	
1761	CONTRACTORS – ROOFING/SIDING & SHEET MTL	
1799	CONTRACTORS – SPECIAL TRADE	HSE MOVNG, MH SETUP
5416B	CONVENIENCE STORE W/BEER	
5416C	CONVENIENCE STORE/BEER/DELI	
5416D	CONVENIENCE STORE/BEER/2 ND BUSINESS	
5416E	CONVENIENCE STORE/NO BEER	
5416F	CONVENIENCE STORE /DELI/NO BEER	
5416G	CONVENIENCE STORE/NO BEER/2 ND BUSINESS	
7911	DANCE STUDIOS & SCHOOLS	
8351	DAYCARE	
5651	DEPT. STORE – FAMILY CLOTHING	
5963	DIRECT SELLING EST	
8021	DOCTOR–DENTIST	
8041	DOCTOR – CHIROPRACTIC	
8011	DOCTOR–FAMILY MEDICINE	
8049	DOCTOR–GENERAL OFFICES/CLINICS	NEC , HEALTH PRACTITIONERS
8017	DOCTOR – INTERNAL MEDICINE	
8019	DOCTOR – MISC	COUNSELORS
8012	DOCTOR – OBSTETRICS & GYNO	
8042	DOCTOR—OPTOMETRIST	
5912	DRUG STORES	
7216	DRY CLEANING PLANTS	
5731	ELECTRONICS RETAIL	
7629	ELECTRICAL & ELECTRONICS REPAIR	
7361	EMPLOYMENT AGENCY	
7929	ENTERTAINMENT	BAND, ACTORS, DANCERS
1794	EXCAVATION WORK	
5949	FABRIC STORES	
8744	FACILITIES MANAGEMENT	
5991	FARM & RANCH	
6163	FINANCE CO/LOAN BROKERS	
5713	FLOOR COVERING	
5992	FLORISTS	
2099	FOOD PREP MISC	
7260	FUNERAL SERVICE HOMES	
5712	FURNITURE – NEW	
5021	FURNITURE—WAREHOUSE	
5932	FURNITURE – USED	
7359	FURNITURE RENTAL & LEASING	
5947	GIFT SHOP	
5499	GROCERY MISC – HEALTH FOODS – VITAMINS	
5415B	GROCERY STORE (MA & PA)	
5411	GROCERY SUPERMARKET	
5211	HARDWARE & BUILDING MATERIALS	
5081	HEAVY EQPT SPECIAL INVENTORY	
5082	HEAVY EQPT DEALERS	
5945	HOBBY SHOP	

SIC CODES

8082	HOME HEALTH CARE	
1389	HOT SHOT SERVICES	
5085	INDUSTRIAL SUPPLIES	
6410	INSURANCE	
0004	INVENTORY ONLY	
7631	JEWELRY & CLOCK REPAIRS	
5944	JEWELRY STORES	
7215	LAUNDROMAT	
7216	LAUNDRY/DRY CLEANING	
0782	LAWN & GARDEN SERVICE	
5921	LIQUOR STORE	
2411	LOGGING	
3599	MACHINE SHOP	
3999	MANUFACTURING MISC	
5421	MEAT & FISH MARKET	
7299	MISC PERSONAL SERVICES	RMT, TANNING, TATTOO
7352	MEDICAL EQUIPMENT RENTAL	
7997	MEMBERSHIP/SPORTS & RECREATION CLUBS	
7350	MISC RENTAL	LEASED EQUIPMENT
5271	MOBILE HOME DEALERS	
5272	MOBILE HOME DEALERS INVENTORY	
5261	NURSERY & GARDEN CENTER RETAIL	
8050	NURSING & PERSONAL CARE	IN HOME SERVICES
8052	NURSING HOMES/INTERMEDIATE CARE	
5570	MOTORCYCLE DEALERS	
5572	MOTORCYCLE DEALERS SPECIAL INVENTORY	
8744	OFFICE –GENERAL	
5044	OFFICE EQPT – RETAIL	
5943	OFFICE SUPPLY	
1389	OIL & GAS FIELD SVC, NEC	
7549	OIL CHANGE SERVICE	
5932	PAWN SHOPS	
7358	PAYPHONES	
6141	PERSONAL CREDIT	
7299	PERSONAL SERVICES – MISC	
7342	PEST CONTROL SERVICES	
5999	PET SHOPS	
5912	PHARMACY	
7220	PHOTOGRAPHIC STUDIO	
2759	PRINTING COMMERCIAL	PRINTING DEPOT
3561	PUMPS & PUMPING EQPT	
6530	REAL ESTATE AGENTS/MANAGMNT	
5735	RECORD & TAPE STORES	
7623	REFRIGERATION & A/C SERVICE	
7699	REPAIR SHOP MISC NEC	
5933	RESALE/SECOND HAND SHOP	
5813	RESTAURANT – BARS & NIGHTCLUBS	
5820	RESTAURANT – COFFEE SHOP CAFÉ	
5812	RESTAURANT – EATING & DRINKING	
5830	RESTAURANT – FAST FOOD	
5850	RESTAURANT – THEME	
5999	RETAIL MISC	
5561	RV DEALER	
5562	RV DEALER SPECIAL INVENTORY	
7338	SECRETARIAL & COURT REPORTING SERVICES	
6211	SECURITY BROKERS	
5541	SERVICE STATION	
3444	SHEET METAL WORK	

SIC CODES

7251	SHOE REPAIR SHOP	
5664	SHOE STORE – ATHLETIC	
5661	SHOE STORE – FAMILY	
5663	SHOE STORE – MEN'S	
5665	SHOE STORE – WESTERN BOOTS	
5662	SHOE STORE – WOMENS	
3993	SIGNS & ADVERTISING	
5941	SPORTING GOODS STORE	
5731	STEREO & TELEVISION	
4226	STORAGE & WAREHOUSE	LOCKBOX STORAGE
8713	SURVEYING SERVICES	
7291	TAX RETURN PREPARATION SERVICE	
4121	TAXI CABS	
5945	TOY & GAME STORES	TOY'S R US
5599	TRAILER SPECIAL INVENTORY	
0783	TREE TRIMMING – COMMERCIAL	
0784	TREE TRIMMING – RESIDENTIAL	
7641	UPHOLSTERY – FURNITURE REPAIR	
5934	USED MERCHANDISE STORES	
5331	VARIETY STORES	DOLLAR GENERAL
0742	VETERINARY	
7841	VIDEO TAPE RENTALS	
7692	WELDING REPAIR – SHOP	
1799	WELDING ON SITE – CONTRACTOR	

GLOSSARY

ACCOUNT NUMBER (AKA PID# - PARCEL IDENTIFICATION NUMBER) – an identification code or number assigned to real or personal property is called an account number. The GEO numbering system for real estate lots situated within an addition contains the Addition #, Unit #, Block #, Lot #, Sub-Lot # & Zone #. Likewise, the GEO or Account/PID # for a tract located within a survey contains the Survey #, Abstract #, Section #, Tract #, Sub-tract # and Zone #. See GCAD “GEO Numbering System” for real property.

ACCRUED DEPRECIATION - the amount of depreciation, from any and all sources, that affects the value of the property in question on the effective date of the appraisal.

ACRE – one acre equals 4,840 square yards, 43,560 square feet, or 160 square rods. A square parcel approximately 208.7 X 208.7 equals one acre.

ACTUAL AGE – the actual age of a structure indicates the time from construction to the present.

ADJUSTMENT – an adjustment is a modification of the sale price or appraised value of a property that produces a more accurate estimate of market value. This modification may take the form of a dollar amount or a percentage.

ADOPTED TAX RATE – the adopted tax rate is the rate that a taxing units’ governing body has legally approved. This rate is applied to the taxable value of property to generate a tax levy.

AD VALOREM TAX – a tax based on the value of taxable property is an ad valorem tax. Ad valorem is a Latin phrase meaning “according to value”.

AGRICULTURAL USE – agricultural-use “includes, but is not limited to, the following activities: cultivating the soil, producing crops for human food, animal feed or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock, and planting cover crops or leaving land idle for the purpose of participating in any governmental program or normal crop or livestock rotation procedure.”

AGRICULTURAL USE VALUE – agricultural use value is the value of the land based on its worth as income-producing land. This value is estimated using income capitalization methods, not market value methods.

AMENITY – an amenity is a feature of an improvement that enhances its suitability for its basic use. A swimming pool for a single-family residence is an amenity, as is covered parking at an apartment complex. By definition, amenities always enhance value.

APPRAISAL – appraisal is an unbiased estimate or opinion of value, the process of arriving at an estimate of value, or the report stating and justifying the estimate. Property tax appraisal is the chief appraiser’s responsibility.

APPRIASAL CARD – an appraisal card is a record of property information. The card will include the account, the parcel number, the names of taxing jurisdictions, the land description, the land value, the improvement description and value and other information relative to that particular property.

APPRAISAL DISTRICT – the appraisal district is an independent subdivision in each county whose officials are responsible for appraisal of all taxable property within the district’s boundaries. The appraisal district prepares an appraisal roll for the taxing units within the county. Districts are referred to as “county appraisal districts” or “central appraisal districts”.

APPRAISAL RATIO – the ratio of the appraised value to an indicator of market value.

APPRAISAL RECORDS – the law requires the chief appraiser to prepare appraisal records listing all taxable property in the appraisal district each year. The records show the account number, owner, and appraised value of each property. The appraisal review board reviews the records before the chief appraiser certifies them.

APPRAISAL REVIEW BOARD (ARB) – the ARB reviews appraisal records for correctness and completeness, hears challenges and protests from taxing units and taxpayers, authorizes corrections to the records, and approves the appraisal records.

APPRAISAL ROLL – a district’s appraisal roll lists the taxable property values for a given year. A taxing unit’s appraisal roll lists taxable properties and values within the units’ boundaries for a given year.

APPRAISED VALUE – appraised value is the chief appraiser’s estimate of the full market value of a property on January 1.

APPRECIATION – appreciation refers to increases in property value from causes other than additions to the property. Normally, it is expressed as a percentage “rate of appreciation” and used to calculate time adjustments to sale prices.

ARMS-LENGTH TRANSACTION – an arm’s length transaction is one satisfying the requirement that the sale results from normal competitive negotiation unaffected by abnormal pressure on seller or buyer. All market value transactions will be arm’s length, but not all arm’s length transactions will be for market value. Other forces, such as pressure to sell quickly, might keep an arm’s length transaction from being a market value transaction.

ASSESSED VALUE – according to the Property Tax Code, assessed value and appraised value must be the same.

ASSESSMENT – in Texas, assessment refers to the steps a taxing unit takes to impose a legal property tax. It also refers to the official act of determining the amount of a taxing unit's tax base. The general definition of assessment in textbooks sometimes includes appraisal and collection activities as part of assessment, but Texas law does not use this definition.

BUILDING CODES – building codes are ordinances that require and specify minimum construction and safety standards. They can also control design, alteration, and repair.

CAPITALIZATION RATE – any rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value.

CERTIFIED ROLL – a certified appraisal roll is one that has been reviewed and approved by the ARB and certified as complete and accurate by the chief appraiser.

CHIEF APPRAISER – the chief appraiser is the administrative head of the appraisal district and supervises appraisal of all taxable property within the district's boundaries, administers exemptions, approves applications for special valuation, and performs administrative duties.

CLASSIFICATIONS – method used in mass appraisals by placing property in categories determined by common characteristics, such as size, location, and other factors that would influence value.

COMMERCIAL PROPERTY – in general usage, commercial property is any property used for business purposes. TEA reports of property value separate commercial from other income producing properties. The TEA commercial category does not include any residential housing (single or multi-family), nor does it include agricultural property, industrial property, or property not “primarily devoted to sales, entertainment, or services”.

COMPARABLES – a comparable is a property that resembles the subject in most areas likely to influence market value. In the market approach, an appraiser uses comparables in order to arrive at an estimated value. The cost and income approaches require appraisers to examine comparable properties in order to determine the accuracy of estimates of income or cost.

COMPARABLE SALES METHOD – the comparable sales method derives an indication of a subject property's market value from the sale prices of similar properties (comparables). It is comprised of four steps: (1) select comparables, (2) list differences between each comparable and the subject, (3) adjust the sale prices of the comparables to the subject, and (4) estimate the subject's value from the indicated values of the comparables.

CONDITION CODE – a code that indicates the condition of an improvement.

COST APPROACH – estimating the market value of a property by adding estimated replacement or reproduction of improvements, less estimated depreciation, to the estimated land value.

DATA – information expressed in any of a number of ways. Data is the general term for masses of numbers, codes, and symbols.

DEPRECIATION – in appraisal, depreciation refers to the loss in market value that arises from a property's loss of usefulness.

DEPTH FACTOR – if property is measured by the front foot, a district may need to develop a depth factor to adjust the front foot value of lots which are deeper or shallower than the standard depth.

DISCOVERY – the process of locating property which is subject to taxation.

DRIVE-OUT – worked annually at the first of the year, all major roads in the district are driven to check for changes in property accounts.

EASEMENT – an easement is a right in property that conveys use for a specific purpose, but not ownership. The duration of the easement rests in the hands of the grantee rather than the grantor.

ECONOMIC DEPRECIATION (AKA ECONOMIC OBSOLESCENCE OR EXTERNAL OBSOLESCENCE) – economic depreciation refers to the loss in value a property undergoes as a result of changes in the surrounding area, not in the property itself.

EFFECTIVE AGE – effective age measures the age of a structure in terms of condition and usefulness rather than chronological years. Superior maintenance or renovation may render effective age less than chronological age; poor maintenance or structural problems may render it more than chronological age.

EFFECTIVE TAX RATE – the effective tax rate is based on current year debt obligations and past year maintenance and operating revenues. The taxing unit uses the effective tax rate as a benchmark to compare with a proposed rate; the effective tax rate does not generate a tax levy.

ENCLOSED LIVING AREA – the enclosed living area of a residence is those areas which are heated and/or cooled and which have finished interior walls.

ENTITY CHANGE – inter-office form used to change the value on an accounts after it has been certified to any years tax roll. This information is then passed to the taxing entities concerned.

EQUAL AND UNIFORM – a property tax system that is equal is one where different types of property are appraised and taxed on an equal basis. In Texas, the standard for an “equal basis” is appraisal at full market value. In a uniform system, similar properties must be appraised and taxed in the same way. No single property, type of property, or class of property may be taxed at a higher rate than others in the same district.

EXEMPTION – a tax exemption excludes all or part of a property’s value from property taxation. Absolute exemption excludes the total value of property. Household personal goods, for example, are totally exempt in Texas. Partial exemption excludes a part of total value from taxation. For example, the school district homestead exemption excludes \$5,000 from the value of a homestead for the purpose of calculating school taxes.

EXPECTED LIFE – a property’s expected life is the number of years in which it should perform adequately the economic function for which it was intended.

FEE APPRAISER – a fee appraiser appraises individual properties rather than all properties within a geographically or politically defined area. Fee appraisal is usually carried out on a contract basis.

FIDUCIARY FORM (AKA DESIGNATION OF AGENCY) – form filed with the Appraisal District by a property owner authorizing a person or company to represent them in designated tax matters.

FIELD CARD – a record of property information. The card will include the account number, owners name, mailing address, breakdown of value, taxing jurisdictions, SIC code and other information. During the annual field inspection of accounts, this record is reviewed and updated with any changes noted by the appraiser.

FIFO – stands for the “first-in-first-out” method of valuing inventory.

FIRE REPORTS – reports received from the fire departments stating which buildings that have burned.

FLAT VALUE – a fixed value applied to an improvement that cannot or should not be unit priced. This usually occurs when it cannot be measured or the value to the property is minimal.

FORECLOSURE – the legal process by which a lien on a property is enforced.

FREEZE (AKA CEILING) – the school tax levy on residence homesteads or persons age 65 and older may be permanently set at the actual levy for the year of application. This is referred to as the tax freeze or ceiling. It may not be lifted unless the home ceases to be the residence homestead of the taxpayer or unless substantial improvements are made to the property.

FRONT FOOT – often used as comparison units in measuring land. A front foot is a strip of land one foot wide fronting a street, railroad siding, body of water, or other means of access and extending to a standard lot depth. Unusually shallow or deep lots will often require adjustment with a depth factor.

FULL MARKET VALUE – according to law, all property in Texas must be appraised according to full market value. The Code defines full market value as: “the price at which a property would transfer for cash or its equivalent under prevailing market conditions if: (A) exposed for sale in the open market with a reasonable time for the seller to find a purchaser; (B) both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and (C) both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other”

FUNCTIONAL OBSOLESCENCE – refers to the loss in value that results from outmoded features of design or equipment. Inefficient air conditioning or exceptionally high ceilings would constitute functional obsolescence. Functional obsolescence also includes superadequacy, excess capability, (such as superinsulation), that exceeds in cost its value in the market. If the cure of an element of functional obsolescence adds more to market value than its cost, it is called “curable functional obsolescence”. If the cost of cure exceeds the added value, it is “incurable functional obsolescence”.

GOVERNING BODY – the governing body is the group of individuals legally responsible for setting policy and making decisions for a jurisdiction such as a taxing unit. The city council may be the governing body for a city; the board of trustees is the governing body for a school district; and the commissioners’ court is the governing board for a county.

GRANTEE – the grantee named in a deed is the person or entity receiving title.

GRANTOR – the grantor named in a deed is the person or entity transferring title to someone or another entity.

GROSS ANNUAL INCOME – gross annual income refers to the income a property generates in one year from its primary use. Gross annual income does not include any secondary income, nor has any amount been subtracted for expense of operation. GAI is normally calculated on the basis of economic (market) income.

HIGHEST AND BEST USE – a concept in appraisal and in assessment law requiring that each property be appraised as though it were being put to its most profitable use, given probable legal, physical, and financial constraints.

HOMESTEAD – for purposes of tax exemptions, homestead means structure for residential use (including a mobile home) or a separately secured and occupied portion of a structure together with the land used for the homestead.

I & S RATE – the I&S rate is the interest and sinking fund portion of the tax rate. When applied to the tax base, this rate will generate sufficient income to service current year debt obligations.

IMPROVEMENT – an improvement is a building or other structure located on or attached to land. Homes, garages, pools, and office buildings are some examples of improvements.

IMPROVEMENT ONLY – accounts that have a building or mobile home that is located on someone else's land.

IMPROVEMENT-ON-LAND – an improvement designed for a specific use, such as a residence, a parking lot, or a storage building.

IMPROVEMENT-TO-LAND – improvement designed to enhance a site's utility for general use or to reshape the land's natural contours for a more specific use (sidewalks, water and wastewater lines, fill, stock tanks, etc). Any publicly constructed improvement that is not aimed to fulfill a specific use – such as curbs, gutters, and sidewalks—constitutes an improvement-to-land.

IN HOUSE CHANGE FORM – used to make value changes to accounts during the period between the mailing of notices and certification of the tax roll.

INCOME APPROACH – one of the three approaches to value, the income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value.

INFORMAL HEARING – scheduled meeting, prior to ARB hearing, with property owner or representative concerning protested property. This is an opportunity to exchange information and is where most value disputes are resolved.

INTANGIBLE PERSONAL PROPERTY – personal property is intangible if it cannot be perceived by the senses. For example, corporate stock is an intangible property. The stock certificate, a tangible object, simply represents ownership of property; the stock itself is intangible.

INQUIRY – a form used by GCAD office after appraisal notices are mailed out to organize the taxpayers in-coming phone calls, mail and counter questions concerning their property. The information obtained summarizes the taxpayers' problem(s) and appraisers response. The inquiry is also used as a change form for adjusting property.

JURISDICITON – power of authority in an area. It can also refer to a taxing unit.

LIFO – stands for the last-in-first-out method of inventory bookkeeping.

LAND-TO-BUILDING RATIO – a land-to-building ratio expresses in “parts” the proportion of a property’s total value attributable to land and to improvements. Adding these together gives the number of parts in the whole property.

LEASEHOLD IMPROVEMENTS – leasehold improvements are added to a leased property by the tenant. The terms of the lease should indicate whether ownership reverts to the lessor when the lease expires and, if so, whether the lessor must compensate the tenant.

LEGAL DESCRIPTION – a legal description identifies a property in a manner which would enable another person to locate it and which would be accepted by government officials and courts.

LISTING – a listing is a written contract between a broker and an owner that permits the broker to attempt to sell real estate belonging to the owner.

LINK - field on property card which indicates other taxable property tied to account, (generally under separate ownership).

LIVING AREA – the living area of a house includes only those parts which are heated or cooled and which have finished interior walls.

MAINTENANCE AND OPERATION FUND (M&O) – the budget category from which taxing units fund such expenses as staff salaries, utilities, and day to day operations.

M&O RATE – the portion of the tax rate that will be sufficient to finance the regular operations of a taxing unit.

MARKET – in its most literal sense, a market is no more than a group of people either engaged in trading goods for their personal and mutual benefit. More abstractly, the term refers to the people and institutions that engage in trade and the set of arrangements (contracts, etc.) for bringing buyers and sellers together. Markets may be defined in terms of an area or a product being traded.

MASS APPRAISAL – the process of valuing, in a manner which can be tested, all properties in a fixed geographic or political area. Usually, it involves the construction of value schedules for each category of typical property in the district.

MODEL CALIBRATION – the development of adjustments, or coefficients, based on market analysis, that identifies specific factors with an actual effect on market value.

PARCEL – a parcel is any item of real property, regardless of size, that has a single owner and a separate appraisal record.

PARTIAL COMPLETE - a measure, generally made as of January 1st of structures that are not completely constructed. See the partial complete measure guidelines in the residential manual.

PERCENT GOOD – percent good indicates the percentage of a property’s value that remains after accounting for accrued depreciation.

PERSONAL PROPERTY – the Property Tax Code defines personal property as all property that is not real property. Automobiles, clothing, boats, business equipment and furniture are examples of tangible personal property. Intangible personal property includes savings accounts, stocks and bond certificates, accounts receivable, and other property items whose value or substance you cannot touch or see. Tangible personal property that is used for business use is taxable.

PHYSICAL DEPRECIATION – physical depreciation refers to losses in property value from ordinary wear and tear or more severe problems such as rotting, sagging, or cracking. Physical depreciation may be curable or incurable.

PLAT – a plat is a plan, map or chart of a city or smaller geographic area, which indicates the location, and boundaries of individual properties. It may contain further information concerning soils, vegetation, and topography.

PNA – (Pritchard and Abbot) appraisal firm under contract with Gregg Appraisal District to appraise Industrial, Mineral, and Utility accounts.

PRODUCTIVITY VALUE – productivity value measures the worth of the land based on its ability to produce income. Many owners of farm and ranch property apply for productivity valuation (agricultural use or open space valuation) because it will lower their taxes.

PROPERTY – the property tax code says that property is (1) any thing capable of private ownership, and (2) the rights associated with the ownership of tangible or intangible things.

PROPERTY SPLIT – a result of the sale of a piece of property held by a single owner such that different pieces of the property are owned by different owners.

PROPERTY TAX – the property tax is an ad valorem tax levied on the value of property in accordance with the property tax code.

PROPERTY VALUE STUDY – each year the TEA conducts a study in each school district and each appraisal district to determine the level and uniformity of appraisals. The Texas Education Agency uses the school district values in the school funding formula, and appraisal districts may use the results to monitor the level of local appraisals. Some appraisers refer to this study as the “ratio Study” because the TEA reports a ratio of local appraisals to its sample appraisals.

QUALIFIED OPEN SPACE LAND – the Code defines qualified open space land as “land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use for five of the preceding seven years”.

RATIO STUDY – a ratio study is a comparison of appraised value to actual sale prices in order to determine the accuracy of a mass appraisal schedule. Dividing the appraised values by the sale prices yields a ratio. A ratio of “1.00” would indicate a perfect match between appraisals and sales amounts.

REAL ESTATE – land and all things permanently attached on it or to it are referred to as real estate.

REAL PROPERTY – the Property Tax Code defines real property as land, an improvement, a mine or quarry, a mineral in place, and standing timber. Traditionally, many appraisers distinguish between real property (the rights of ownership in real estate) and real estate (land and things attached to it) (Sec 1.04).

REAPPRAISAL - each appraisal district must reappraise all real property in the district at least once every three years.

RESIDENTIAL PROEPRTY – property used for housing such as single-family residences, duplexes, or apartment buildings.

RETAIL METHOD – accounting method values inventory at the retail value of merchandise. The appraiser must ascertain information as to inventory markup.

SALE PRICE – the sale price is the amount a buyer actually paid for a property.

SALES COMPARISON APPROACH - one of the three approaches to value, the sales comparison approach estimates a property’s value (or some other characteristic, such as its depreciation) by reference to comparable sales.

SALES DATA – information about the nature of the transaction, the sale price, and the characteristics of a property as of the date of sale.

SIC CODES - (Standard Industrial Classification Code) – classifies personal property into its appropriate category by business type and level of trade.

SITUS – a Latin term meaning location. The location at which property is legally taxable.

SPECIAL INVENTORY - businesses qualifying for this evaluation under Senate Bill 878 are appraised according to their average monthly inventory sales – not on their inventory on hand January 1st.

STANDARD COST METHOD – accounting method generally used for manufacturers. Cost of items are set at a fixed amount for the accounting period. May not take into account the actual cost of items.

SUBJECT PROPERTY - a subject property is the property being appraised.

TAX BASE – the total taxable value of property within a unit of government is the tax base. The assessor determines the tax base by subtracting all exemption values and other exclusions from the property values on the appraisal roll.

TAX BILL – each fall, approximately October 1st, the tax collector mails a bill or statement to each taxpayer. It shows the person's name, the property subject to tax, the amount of tax due, the due date, and other information.

TAX CALENDAR – tax officials refer to a yearly calendar of important dates in the property tax system as the tax calendar.

TAX CEILING – a tax ceiling ensures that school taxes on a residence homestead will not increase above the amount imposed during the first year the residence qualified for the over-65 homestead exemption. Some people refer to it as a tax freeze. The over-65 school tax exemption triggers the ceiling.

TAX OFFICE – an assessor-collector and collections staff work in the unit's tax office. They develop tax base information, produce tax bills, collect and account for a taxing unit's tax revenues, and perform other collections related duties.

TAX RATE – the rate is expressed in dollars and cents per \$100 of appraised value. The assessor applies the rate to taxable property value to compute the tax due on the property.

TAX ROLL – a tax roll lists the taxable value of property in the taxing unit and the levy for each property item.

TAX ROLLBACK – a tax rollback results in assessment of back taxes on land that was previously taxed according to productivity value.

TAXABLE PROPERTY – all real and tangible personal property in Texas is taxable unless a law of statute exempts it.

TAXABLE VALUE – property taxes are levied on taxable value. Taxable value is the appraised value minus all applicable partial exemptions.

TAXING UNIT – any political unit of the state that imposes property taxes a taxing unit. Cities, counties, school districts, incorporated municipalities, and special districts are taxing units.

TEA CODES – codes used statewide for classification of real estate according to its property use.

TIMBER LAND – open space valuation provisions of Article 8, Section 1-d-1 of the Texas Constitution covers timber land. Timber land may qualify for open-space (or productivity) value if the owner uses it to grow but not process timber.

TOPOGRAPHY - refers to the physical features of the land, including its underlying geological structures.

TOWNHOUSE – a townhouse is a residential unit (owned or leased) which shares one or two walls with another residential unit. Usually, a townhouse is one unit in a row of five to ten units. Townhouses may have from one to three floors. The term “townhouse” may refer to any apartment or condominium unit with more than one floor per unit.

TRIPLEX – a structure containing three distinct dwelling units each designed for single-family occupancy.

UNDIVIDED INTEREST – occurs when two or more people have ownership in a property, but each individual owner has the right to use the entire property.

UNIFORMITY – the equality of the burden of taxation in the method of assessment.

VALUATION – one of the four major phases in the appraisal process. The chief appraiser is responsible for estimating the value of all taxable real and personal property within the appraisal district for tax purposes.

VALUE – the amount that the potential purchaser will pay or exchange to obtain something he or she wants.

VRL - (Vehicle Registration Listing) annual listing of commercial registered vehicles located in Gregg County.



PRITCHARD & ABBOTT, INC.
VALUATION CONSULTANTS

S.B. 1652* BIENNIAL REAPPRAISAL PLAN

**FOR THE ANNUAL APPRAISAL FOR
AD VALOREM TAX PURPOSES OF
MINERAL, INDUSTRIAL, UTILITY AND
RELATED PERSONAL PROPERTY**

For Tax Years:

2015 and 2016

Originally Printed: July 1, 2014

*Senate Bill 1652 passed by the Texas Legislature, 79th Regular Session in 2005, amending Section 6.05 of the Texas Property Tax Code, by adding Subsection (i).



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POLICY STATEMENT OF PRITCHARD & ABBOTT, INC., ON THE
REAPPRAISAL OF MINERAL, INDUSTRIAL, UTILITY AND RELATED PERSONAL PROPERTY

In 2005, the Texas Legislature, in 79th Regular Session, authorized in S.B. 1652 the amending of section 6.05 of the Texas Property Tax Code by adding Subsection (i), as follows:

“Requires the board of directors of an appraisal district (board), to ensure adherence with generally accepted appraisal practices, to develop biennially a written plan for the periodic appraisal of all property within the boundaries of the district according to the requirements of 25.18 (Periodic Reappraisals) and requires the board to hold a public hearing to consider the proposed plan. Requires the secretary of the board, not later than the 10th day before the date of the hearing, to 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 for the hearing. Requires the board, not later than September 15 of each even-numbered year, to complete its hearings, make amendments, and by resolution finally approve the plan. Requires copies of the approved plan to 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.” (Bill Analysis per Senate Research Center)

Pritchard & Abbott, Inc., (P&A), a privately held company engaged primarily, but not wholly, in the ad valorem tax valuation industry endorses Uniform Standards of Professional Appraisal Practice (USPAP) as the basis for the production of sound appraisals. Insofar as the statutory requirement to appraise groups (or a “universe”) of real and personal property within an established period of time using standardized procedures--and subjecting the resulting appraisals to statistical measures--is the definition of mass appraisal, P&A subscribes to USPAP Standard 6 (Mass Appraisal, Development and Reporting) whenever applicable in the development and defense of values. When circumstances clearly dictate the use of single property appraisal procedures, P&A adheres to the spirit and intent of the remaining USPAP Standards within all appropriate, practical, and/or contractual limitations or specifications.

The USPAP definition of “appraiser” is one who is expected to perform valuation services competently and in a manner that is independent, impartial, and objective. USPAP Advisory Opinion 21 states that this expectation (by clients and intended users of appraisal reports) is the basis that creates an ethical obligation to comply with USPAP, even if not legally required.

The majority of property types that P&A typically appraises for ad valorem tax purposes are categorized as unique, complex, and or “special purpose” properties (mineral interests, industrial, utility, and related personal property). These categories of properties do not normally provide sufficient market data of reliable quality and/or quantity to support the rigorous use of all USPAP-prescribed mass appraisal mandates (Standard 6), particularly with regards to some, but not all, of the model calibration and statistical performance testing confines. However, P&A does employ elements of mass appraisal techniques with regards to the definition and identification of property characteristics and model specification and application.

Residential real estate property appraisers most frequently apply mass appraisal methods within the sales comparison (market) approach to value. Through the use of standardized data collection (i.e., actual market sales), specification and calibration of mass appraisal models, tables, and schedules are possible. Through ratio study analysis and other performance measures, a cumulative summary of valuation accuracy can thus be produced in order to calibrate the appraisal model(s). Where sufficient data of reliable quality exists, mass appraisal is also used for other types of real estate property such as farms, vacant lots, and some commercial uses (e.g., apartments, offices, and small retail).

P&A will clearly state or otherwise make known all extraordinary assumptions, limiting conditions, hypothetical assumptions, and/or jurisdictional exceptions in its appraisals as they are conveyed to our clients. The client and all intended users should be aware the appraisals are by definition “limited” versus “complete.” In addition, all appraisal reports, unless otherwise contracted for by the client, will be of a “summary” nature vs. “self-contained” whereas concise explanations of appraisal methods and results are emphasized for purpose of transparency, brevity and clarity. The use of limited appraisals in conjunction with summary reports in no way implies non-compliance with USPAP. P&A believes, with its vast experience and expertise in these areas of appraisal, that all values rendered are credible, competent, uniform and consistent; and most importantly for ad valorem tax purposes, achieved in a cost-efficient and timely manner.

Per previous ASB comments under Standard 6-2(b) [*scope of work... special limiting conditions*]:

“Although appraisers in ad valorem taxation should not be held accountable for limitations beyond their control, they are required by this specific requirement to identify cost constraints and to take appropriate steps to secure sufficient funding to produce appraisals that comply with these standards. Expenditure levels for assessment administration are a function of a number of factors. Fiscal constraints may impact data completeness and accuracy, valuation methods, and valuation accuracy. Although appraisers should seek adequate funding and disclose the impact of fiscal constraints on the mass appraisal process, they are not responsible for constraints beyond their control.”

In any event, however, it is not P&A’s intent to allow constraints, fiscal or otherwise, to limit the scope of work to such a degree that the mass appraisal results are not credible within the context of the intended use(s) of the appraisal.

PREAMBLE

The purpose of USPAP is to establish requirements and conditions for ethical, thorough, and transparent property valuation services. Valuation services pertain to all aspects of property value and include services performed by appraisers and other professionals including attorneys, accountants, insurance estimators, auctioneers, or brokers. Valuation services include appraisal, appraisal review, and appraisal consulting. The primary intent of these Standards is to promote and maintain a high level of public trust in professional appraisal practice.

It is essential that professional appraisers develop and communicate their analyses, opinions, and conclusions to intended users of their services in a manner that is meaningful and not misleading. The importance of the role of the appraiser places ethical obligations upon those who serve in this capacity. These USPAP Standards reflect the current standards of the appraisal profession.

These Standards are for both appraisers and users of appraisal services. To maintain a high level of professional practice, appraisers observe these Standards. However, these Standards do not in themselves establish which individuals or assignments must comply. The Appraisal Foundation nor its Appraisal Standards Board is not a government entity with the power to make, judge, or enforce law. Compliance with USPAP is only required when either the service or the appraiser is obligated to comply by law or regulation, or by agreement with the client or intended users. When not obligated, individuals may still choose to comply.

USPAP addresses the ethical and performance obligations of appraisers through DEFINITIONS, Rules, Standards, Standards Rules, and Statements. USPAP Standards deal with the procedures to be followed in performing an appraisal or appraisal review and the manner in which each is communicated. A brief description of the USPAP Standards are as follows:

- **Standards Rules 1 and 2:** establish requirements for the development and communication of a real property appraisal.
- **Standards Rule 3:** establishes requirements for the development and communication of an appraisal review.
- **Standards Rules 4 and 5:** retired in 2014.
- **Standards Rule 6:** establishes requirements for the development and communication of a mass appraisal.
- **Standards Rules 7 and 8:** establish requirements for the development and communication of a personal property appraisal.
- **Standards Rules 9 and 10:** establish requirements for the development and communication of a business or intangible asset appraisal.

Section 23.01(b) [*Appraisals Generally*] of the Texas Property Tax Code states:

"The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the Appraisal District determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice...." (underline added for emphasis)

Consequently, USPAP Standards Rule 6 is assumed to be the applicable standard for ad valorem tax purposes in Texas, if mass appraisal practices are in fact being used to appraise the subject property. USPAP Advisory Opinion 32 suggests several USPAP standards other than Standard 6 can or should apply in ad valorem tax work. However, it appears that an appraiser engaged in ad valorem tax work in Texas is not specifically required by law to follow these USPAP standards if in fact mass appraisal practices have not been used to appraise the subject property. In this case it could be deemed appropriate to invoke the Jurisdictional Exception Rule which is applicable when there is a contradiction between the requirements of USPAP and the law or regulation of a jurisdiction. Please see the P&A Policy Statement on USPAP as provided elsewhere in this report for a more detailed discussion regarding this matter.

ETHICS RULE

Because of the fiduciary responsibilities inherent in professional appraisal practice, the appraiser must observe the highest standards of professional ethics. This Ethics Rule is divided into three sections:

- Conduct;
- Management;
- Confidentiality.

This Rule emphasizes the personal obligations and responsibilities of the individual appraiser. However, it should be noted that groups and organizations *which are comprised of individual appraisers engaged in appraisal practice* effectively share the same ethical obligations. To the extent the group or organization does not follow USPAP Standards when legally required, individual appraisers should take steps that are appropriate under the circumstances to ensure compliance with USPAP.

Compliance with these Standards is required when either the service or the appraiser is obligated by law or regulation, or by agreement with the client or intended users, to comply. Compliance is also required when an individual, by choice, represents that he or she is performing the service as an appraiser.

An appraiser must not misrepresent his or her role when providing valuation services that are outside of appraisal practice.

Honesty, impartiality, and professional competency are required of all appraisers under USPAP Standards. To document recognition and acceptance of his or her USPAP-related responsibilities in communicating an appraisal, appraisal review, or appraisal consulting assignment completed under USPAP, an appraiser is required to certify compliance with these Standards.

CONDUCT

An appraiser must perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests.

An appraiser must perform ethically and competently in accordance with USPAP and not engage in conduct that is unlawful, unethical, or improper. An appraiser who could reasonably be perceived to act as a disinterested third party in rendering an unbiased appraisal, review, or consulting service must perform assignments with impartiality, objectivity, and independence and without accommodation of personal interests; in short, the appraiser must not perform an assignment with bias.

An appraiser must not advocate the cause or interest of any party or issue, or accept an assignment that includes the reporting of predetermined opinions and conclusions.

An appraiser must not misrepresent his or her role when providing valuation services that are outside of appraisal practice, must not engage in criminal conduct, and must not perform an appraisal assignment in a grossly negligent manner.

An appraiser is required to avoid any action that could be considered misleading or fraudulent. In particular, it is unethical for an appraiser to use or communicate a misleading or fraudulent report or to knowingly permit an employee or other person to communicate a misleading or fraudulent report.

An appraiser must not use or rely on unsupported conclusions relating to characteristics such as race, color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance income, handicap, or an unsupported conclusion that homogeneity of such characteristics is necessary to maximize value.

If known prior to accepting an assignment, and/or if discovered at any time during the assignment, an appraiser must disclose to the client, and in each subsequent report certification:

- any current or prospective interest in the subject property or parties involved; and
- any services regarding the subject property performed by the appraiser within the three year period immediately preceding acceptance of the assignment, as an appraiser or in any other capacity.

The appraiser can agree with the client to keep the mere occurrence of a prior appraisal assignment confidential. If an appraiser has agreed with the client not to disclose that he or she has appraised a property, the appraiser must decline all subsequent assignment that fall with the three year period. In assignments in which there is no report, only the initial disclosure to the client is required.

Presumably all parties in ad valorem tax appraisal will be aware of the ongoing yearly nature of the appraisal assignments performed by valuation consulting firms like Pritchard & Abbott, Inc.--i.e., it will not be confidential-- so that this particular conduct instruction is more or less a moot point (regarding the three year period discussed) if the prior service is in fact the ad valorem tax appraisals performed in previous tax years.

MANAGEMENT

The payment of a fee, commission, or a thing of value by the appraiser in connection with the procurement of an assignment must be disclosed. This disclosure must appear in the certification and in any transmittal letter in which conclusions of value are stated; however, the disclosure of the amount paid is not required. Intra-company payments to employees of groups or organizations involved in appraisal practice for business development do not require disclosure.

It is unethical for an appraiser to accept compensation for performing an assignment when it is contingent upon the reporting of a predetermined result, a direction in assignment results that favors the cause of the client, the amount of a value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the appraiser's opinions and specific to the assignment's purpose.

Advertising for or soliciting assignments in a manner that is false, misleading, or exaggerated is unethical. Decisions regarding finder or referral fees, contingent compensation, and advertising may not be the responsibility of an individual appraiser, but for a particular assignment it is the responsibility of the individual appraiser to ascertain that there has been no breach of ethics, that the assignment consulting assignment has been prepared in accordance with USPAP Standards, and that the report can be properly certified when required by USPAP Standards Rules 2-3, 3-3, 5-3, 6-9, 8-3, or 10-3.

An appraiser must affix, or authorize the use of, his or her signature to certify recognition and acceptance of his or her USPAP responsibilities in an appraisal, appraisal review, or appraisal consulting assignment. An appraiser may authorize the use of his or her signature only on an assignment-by-assignment basis.

In addition, an appraiser must not affix the signature of another appraiser without his or her consent. An appraiser must exercise due care to prevent unauthorized use of his or her signature. However, an appraiser exercising such care is not responsible for unauthorized use of his or her signature.

CONFIDENTIALITY

An appraiser must protect the confidential nature of the appraiser-property owner relationship.

An appraiser must act in good faith with regard to the legitimate interests of the client in the use of confidential information and in the communication of assignment results.

An appraiser must be aware of, and comply with, all confidentiality and privacy laws and regulations applicable in an assignment.

An appraiser must not disclose confidential factual data obtained from a property owner to anyone other than:

1. The client;
2. Persons specifically authorized by the client;

3. State appraiser regulatory agencies;
4. Third parties as may be authorized by due process of law; or
5. A duly authorized professional peer review committee except when such disclosure to a committee would violate applicable law or regulation.

It is unethical for a member of a duly authorized professional peer review committee to disclose confidential information presented to the committee.

When all confidential elements of confidential information are removed through redaction or the process of aggregation, client authorization is not required for the disclosure of the remaining information, as modified.

RECORD KEEPING RULE

An appraiser must prepare a workfile for each appraisal, appraisal review, and consulting assignment. The workfile must include the identity, by name and type, of any intended users; true copies of any written reports, summaries of any oral reports or testimony, and all other data, information, and documentation necessary to support the appraiser's opinions and conclusions and to show compliance with this rule and all other applicable USPAP Standards.

A workfile preserves evidence of the appraiser's consideration of all applicable data and statements required by USPAP and other information as may be required to support the findings and conclusions of the appraiser.

A photocopy or an electronic copy of the entire actual written appraisal, review, or consulting report sent or delivered to a property owner or review committee satisfies the requirements of a true copy. Care should be exercised in the selection of the form, style, and type of medium for written records, which may be handwritten and informal, to ensure they are retrievable by the appraiser throughout the applicable retention period.

A workfile must be in existence prior to and contemporaneous with the issuance of a written or oral report. A written summary of an oral report must be added to the workfile within a reasonable time after the issuance of the oral report.

A workfile must be made available by the appraiser when required by due process of law. An appraiser must have custody of his or her workfile, or make appropriate workfile retention, access, and retrieval arrangements with the party having custody of the workfile. An appraiser having custody of a workfile must allow other appraisers with workfile obligations related to an assignment appropriate access and retrieval for the purpose of:

- submission to state appraiser regulatory agencies;
- compliance with due process of law;
- submission to a duly authorized professional peer review committee; or
- compliance with retrieval arrangements.

An appraiser who willfully or knowingly fails to comply with the obligations of this Record Keeping Rule is in violation of the Ethics Rule.

SCOPE OF WORK RULE

For each appraisal, appraisal review, and appraisal consulting assignment, an appraiser must:

1. Identify the problem to be solved;
2. Determine and perform the scope of work necessary to develop credible assignment results; and
3. Disclose the scope of work in the report.

An appraiser must properly identify the problem to be solved in order to determine the appropriate scope of work. The appraiser must be prepared to demonstrate that the scope of work is sufficient to produce credible assignment results.

Scope of work includes, but is not limited to:

- the extent to which the property is identified;
- the extent to which tangible property is inspected;
- the type and extent of data researched; and
- the type and extent of analyses applied to arrive at opinions or conclusions.

Appraisers have broad flexibility and significant responsibility in determining the appropriate scope of work for an appraisal, appraisal review, and appraisal consulting assignment. Credible assignment results require support by relevant evidence and logic. The credibility of assignment results is always measured in the context of the intended use.

PROBLEM IDENTIFICATION

An appraiser must gather and analyze information about those assignment elements that are necessary to properly identify the appraisal, appraisal review or appraisal consulting problem to be solved. The assignment elements necessary for problem identification are addressed in the Standards Rule 6-2:

- client and any other intended users;
- intended use of the appraiser's opinions and conclusions;
- type and definition of value;
- effective date of the appraiser's opinions and conclusions;
- subject of the assignment and its relevant characteristics; and
- assignment conditions.

This information provides the appraiser with the basis for determining the type and extent of research and analyses to include in the development of an appraisal. Similar information is necessary for problem identification in appraisal review and appraisal consulting assignments. Assignment conditions include:

- assumptions;
- extraordinary assumptions;
- hypothetical conditions;
- laws and regulations;
- jurisdictional exceptions; and
- other conditions that affect the scope of work.

SCOPE OF WORK ACCEPTABILITY

The scope of work must include the research and analyses that are necessary to develop credible assignment results. The scope of work is acceptable when it meets or exceeds:

- the expectations of parties who are regularly intended users for similar assignments; and
- what an appraiser's peers' actions would be in performing the same or a similar assignment.

Determining the scope of work is an ongoing process in an assignment. Information or conditions discovered during the course of an assignment might cause the appraiser to reconsider the scope of work. An appraiser must be prepared to support the decision to exclude any investigation, information, method, or technique that would appear relevant to the client, another intended user, or the appraiser's peers.

An appraiser must not allow assignment conditions to limit the scope of work to such a degree that the assignment results are not credible in the context of the intended use. In addition, the appraiser must not allow the intended use of an assignment or a client's objectives to cause the assignment results to be biased.

DISCLOSURE OBLIGATIONS

The report must contain sufficient information to allow intended users to understand the scope of work performed. Proper disclosure is required because clients and other intended users may rely on the assignment results. Sufficient information includes disclosure of research and analyses performed or not performed.

JURISDICTIONAL EXCEPTION RULE

If any applicable law or regulation precludes compliance with any part of USPAP, only that part of USPAP becomes void for that assignment. When compliance with USPAP is required by federal law or regulation, no part of USPAP can be voided by a law or regulation of a state or local jurisdiction. *When an appraiser properly follows this Rule in disregarding a part of USPAP, there is no violation of USPAP.*

In an assignment involving a jurisdictional exception, an appraiser must:

- identify the law or regulation that precludes compliance with USPAP;
- comply with that law or regulation;
- clearly and conspicuously disclose in the report the part of USPAP that is voided by that law or regulation; and
- cite in the report the law or regulation requiring this exception to USPAP compliance.

The purpose of the Jurisdictional Exception Rule is strictly limited to providing a saving or severability clause intended to preserve the balance of USPAP if one or more of its parts are determined as contrary to law or public policy of a jurisdiction. By logical extension, there can be no violation of USPAP by an appraiser who disregards, with proper disclosure, only the part or parts of USPAP that are void and of no force and effect in a particular assignment by operation of legal authority.

It is misleading for an appraiser to disregard a part or parts of USPAP as void and of no force and effect in a particular assignment without identifying the part or parts disregarded and the legal authority justifying this action in the appraiser's report.

"Law" includes constitutions, legislative and court-made law, and administrative rules (such as from the Office of the Texas Comptroller of Public Accounts) and ordinances. "Regulations" include rules or orders having legal force, issued by an administrative agency. Instructions from a client or attorney do not establish a jurisdictional exception.

A jurisdictional exception prevalent in Texas is that appraisers are seeking to establish "fair market value" as defined by the Texas Property Tax Code instead of "market value" as found in the USPAP definitions section.

MASS APPRAISAL, DEVELOPMENT AND REPORTING (General Discussion)

In developing a mass appraisal, an appraiser must be aware of, understand, and correctly employ those recognized methods and techniques necessary to produce and communicate credible mass appraisals.

Standard 6 applies to all mass appraisals of real and personal property regardless of the purpose or use of such appraisals. It is directed toward the substantive aspects of developing and communicating competent analyses, opinions, and conclusions in the mass appraisal of properties, whether real property or personal property. Mass appraisals can be prepared with or without computer assistance. The Jurisdictional Exception Rule may apply to several sections of Standard 6 because ad valorem tax administration is subject to various state, county, and municipal laws. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for purposes of ad valorem taxation do not apply to mass appraisals prepared for other purposes.

A mass appraisal includes:

- identifying properties to be appraised;
- defining market areas of consistent behavior that applies to properties;
- identifying characteristics (supply and demand) that affect the creation of value in that market area;
- developing a model structure that reflects the relationship among the characteristics affecting value in the market area;
- calibrating the model structure to determine the contribution of the individual characteristics affecting value;
- applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- reviewing the mass appraisal results.

The Jurisdictional Exception Rule may apply to several sections of Standard 6 because ad valorem tax administration is subject to various state, county, and municipal laws.

As previously stated in the P&A Policy Statement (pages 2 and 3 of this report), it may not be possible or practicable for all the mass appraisal attributes listed above to be rigorously applied to the many types of complex and/or unique properties that P&A typically appraises. Often there are contractual limitations on the scope of work needed or required. More prevalently, these types of properties do not normally provide a reliable database of market transactions (or details of transactions) necessary for statistically supportable calibration of appraisal models and review of appraisal results. Generally these two functions are effectively accomplished through annual extended review meetings with taxpayers (and clients) who provide data, sometimes confidentially, that allows for appraisal models to be adjusted where necessary. Nevertheless, and notwithstanding whether P&A implicitly or explicitly employs or reports all attributes listed above, in all cases P&A at the minimum employs tenants of “generally accepted appraisal methods” which are the genesis of USPAP Standards.

Per USPAP guidelines, P&A will make known all departures and jurisdictional exceptions when invoked (if an appraisal method or specific requirement is applicable but not necessary to attain credible results in a particular assignment).

The various sections of Standard 6 are briefly summarized below:

- **Standard 6-1:** Establishes the appraiser’s technical and ethical framework. Specifically, appraisers must recognize and use established principles, methods and techniques of appraisal in a careful manner while not committing substantial errors of fact or negligence that would materially affect the appraisal results and not give a credible estimate of fair market value. To this end appraisers must continuously improve his or her skills to maintain proficiency and keep abreast of any new developments in the real and personal property appraisal profession. This Standards Rule does not imply that competence requires perfection, as perfection is impossible to attain. Instead, it requires appraisers to employ every reasonable effort with regards to due diligence and due care.
- **Standard 6-2:** Defines the introductory framework requirements of developing a mass appraisal, focusing on the identification and/or definition of: client(s), intended users, effective date, scope of work, extraordinary assumptions,

hypothetical conditions, the type and definition of value being developed (typically “fair market value” for ad valorem tax purposes), characteristics of the property being appraised in relation to the type and definition of value and intended use, the characteristics of the property’s market, the property’s real or personal attributes, fractional interest applicability, highest and best use analysis along with other land-related considerations, and any other economic considerations relevant to the property.

- **Standard 6-3:** Defines requirements for developing and specifying appropriate mass appraisal data and elements applicable for real and personal property. For real property, the data and elements include: existing land use regulations, reasonably probable modification of such regulations, economic supply and demand, the physical adaptability of the real estate, neighborhood trends, and highest and best use analysis. For personal property, the relevant data and elements include: identification of industry trends, trade level, highest and best use, and recognition of the appropriate market consistent with the type and definition of value.
- **Standard 6-4:** Further defines requirements for developing mass appraisal models, focusing on development of standardized data collection forms, procedures, and training materials that are used uniformly on the universe of properties under consideration. This rule specifies that appraisers employ recognized techniques for specifying and calibrating mass appraisal models. Model specification is the formal development of a model in a statement or mathematical equation, including all due considerations for physical, functional, and external market factors as they may affect the appraisal. These models must accurately represent the relationship between property value and supply and demand factors, as represented by quantitative and qualitative property characteristics. Models may be specified incorporating the income, market, and/or cost approaches to value and may be tabular, mathematical, linear, nonlinear, or any other structure suitable for representing the observable property characteristics. Model calibration refers to the process of analyzing sets of property and market data to determine the specific parameters of a model.
- **Standard 6-5:** Defines requirements for collection of sufficient factual data, in both qualitative and quantitative terms, necessary to produce credible appraisal results. The property characteristics collected must be contemporaneous with the effective date of the appraisal. The data collection program should incorporate a quality control procedure, including checks and audits of the data to ensure current and consistent records. This rule also calls for calls for an appraiser, in developing income and expense statement and cashflow projections, to weigh historical information and trends, current market factors affecting such trends, and reasonably anticipated events, such as competition from developments either planned or under construction. Terms and conditions of any leases should be analyzed, as well as the need for and extent of any physical inspection of the properties being appraised.
- **Standard 6-6:** Defines requirements for application of a calibrated model to the property being appraised. This rule calls for: the appraiser to recognize methods or techniques based on the cost, market, and income approaches for improved parcels; the appraiser the value sites by recognized methods or techniques such as allocation method, abstraction method, capitalization of ground rent, and land residual; the appraiser to develop value of leased fee or leasehold estates with consideration for terms and conditions of existing leases, and, when applicable by law, as if held in fee simple whereas market rents are substituted for actual contract rents; the appraiser to analyze the effect on value, if any, of the assemblage of the various parcels, divided interests, or component parts of a property; the appraiser to analyze anticipated public or private improvements located on or off the site, and analyze the effect on value, if any, of such anticipated improvements to the extent they are reflected in market actions.
- **Standard 6-7:** Defines the reconciliation process of a mass appraisal. Specifically, appraisers must analyze the results and/or applicability of the various approaches used while ensuring that, on an overall basis, standards of reasonableness and accuracy are maintained with the appraisal model selected (underline added for emphasis). It is implicit in mass appraisal that, even when properly specified and calibrated models are used, some individual value conclusions will not meet standards of reasonableness, consistency, and accuracy.
- **Standard 6-8:** Defines requirements of a mass appraisal written report (elements of which are further detailed in the next three sections of this report that discuss P&A appraisal procedures with regards to specific categories of property).
- **Standard 6-9:** Defines requirements for appraiser certification of the mass appraisal written report.

The following sections of this report discuss in detail the various elements of the mass appraisal written report as required by USPAP Standard 6-8, with regards to P&A appraisal of Mineral Interests, Industrial-Utility-Personal Property, and Real Estate.

REAPPRAISAL OF MINERAL INTERESTS

Note: This section, in conjunction with any attached or separately provided P&A-generated appraisal reports specific to the subject property or properties, constitutes the "mass appraisal written report" as required by USPAP Standards Rule 6-8. USPAP Standards Rule 6-9 (certification) can be found at the end of this report. USPAP Standards Rules 6-1 through 6-7 (instructions and explanations regarding the development, application, and reconciliation of mass appraisal values), as they apply to P&A mass appraisal procedures, are discussed below. USPAP DOES NOT DICTATE THE FORM, FORMAT, OR STYLE OF APPRAISAL REPORTS, WHICH ARE FUNCTIONS OF THE NEEDS OF USERS AND PROVIDERS OF APPRAISAL SERVICES. USPAP ALSO DOES NOT MANDATE THAT EACH APPRAISAL REPORT BE LENGTHY AND FULL OF DISCLAIMERS. Readers should note that all P&A reports, unless stated otherwise, are of a "summary" nature versus "self-contained," whereas additional documentation and detail may be available per certain Texas Property Tax Code provisions.

INTRODUCTION

Definition of Appraisal Responsibility (Scope of Effort): The Mineral Valuation Department of Pritchard & Abbott, Inc. ("P&A" hereinafter), is responsible for developing credible values for mineral interests (full or fractional percentage ownership of oil and gas leasehold interest, the amount and type of which are legally and/or contractually created and specified through deeds and leases, etal.) associated with producing (or capable of producing) leases. Mineral interests are typically considered real property because of their derivation from the bundle of rights associated with original fee simple ownership of land. Typically all the mineral interests that apply to a single producing lease are consolidated by type (working vs. royalty) with each type then appraised for full value which is then distributed to the various fractional decimal interest owners prorata to their individual type and percentage amount.

P&A's typical client is a governmental entity charged with appraisal responsibility for ad valorem tax purposes, although other types of clients (private businesses, individuals, etc.) occasionally contract for appraisal services which are strictly for various non-ad valorem tax purposes so that no conflicts of interest are created with P&A's core ad valorem tax work.

Intended users of our reports are typically the client(s) for which we are under direct contract and taxpayers or their agents who own and/or represent the subject property being appraised. Potential other users include parties involved in adjudication of valuation disputes (review board members, lawyers, judges, etc.), governmental agencies which periodically review our appraisals for various statutory purposes (such as the Texas Comptroller's Office) and private parties who may obtain copies of our appraisals through Open Records Requests made to governmental agencies.

This section of P&A's Biennial Reappraisal Plan is not applicable to any mineral or mineral interest property that an appraisal district appraises outside of P&A's appraisal services, in which case the appraisal district's overall Biennial Reappraisal Plan should be referenced.

P&A makes the **Extraordinary Assumption** that all properties appraised for ad valorem tax purposes are marketable whereas ownership and title to property are free of encumbrances and other restrictions that would affect fair market value to an extent not obvious to the general marketplace. If and/or when we are made aware of any encumbrances, etc., these would be taken into account in our appraisal in which case the extraordinary assumption stated above would be revoked.

P&A is typically under contract to determine current market value or "fair market value" of said mineral interests. Fair market value is typically described as the price at which a property would sell for if:

- exposed in the open market with a reasonable time for the seller to find a purchaser;
- both the buyer and seller know of all the uses and purposes to which the property is, or can be, adapted and of the enforceable restrictions on its use; and

- both the buyer and seller seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other. [Exigencies are pressing or urgent conditions that leave one party at a disadvantage to the other.]

For ad valorem tax purposes the effective date is usually legislatively specified by the particular State in which we are working - for example, in Texas the lien date is January 1 per the Texas Property Tax Code. For ad valorem tax purposes, the date of the appraisals and reports are typically several months past the effective date, thereby leaving open the possibility that a retrospective approach is appropriate under limited and prescribed circumstances (information after the effective date being applicable only if it confirms a trend or other appraisal condition that existed and was generally known as of the effective date).

P&A believes this section of this report, in conjunction with any attached or separately provided P&A-generated report(s), meets the USPAP definition of "typical practice"; i.e., it satisfies a level of work that is consistent with:

- the expectations of participants in the market for the same or similar appraisal services; and
- what P&A's peers' actions would be in performing the same or similar appraisal services in compliance with USPAP.

Legal and Statutory Requirements: In Texas, the provisions of the Texas Property Tax Code and other relevant legislative measures involving appraisal administration and procedures control the work of P&A as an extension of the Appraisal District. Other states in which P&A is employed will have similar controlling legislation, regulatory agencies, and governmental entities. P&A is responsible for appraising property on the basis of its fair market value as of the stated effective date (January 1 in Texas) for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property in the contracted Appraisal District. All mineral properties (interests) are reappraised annually. The definition of Fair Market Value is provided and promulgated for use in ad valorem tax work in Texas by the Texas Property Tax Code, and therefore as a Jurisdictional Exception supercedes the definition of "market value" as found in USPAP definitions.

NOTE: IN TEXAS, P&A BELIEVES THE PROPERTY BEING APPRAISED AND PLACED ON THE TAX ROLL IS THE INTEREST AND NOT THE OIL OR GAS MINERAL ITSELF, PER PROPERTY TAX CODE SECTION 1.04(2)(F). WHILE OIL AND GAS RESERVES CERTAINLY HAVE VALUE, THE FACT IS THAT IT IS THE INTERESTS IN THESE MINERALS THAT ARE BOUGHT AND SOLD, NOT THE MINERALS THEMSELVES. THE SALE OF MINERALS AS THEY ARE EXTRACTED FROM THE SUBSURFACE OF THE LAND WHERE THEY RESIDE AS MINERALS IN PLACE "MONETIZES" THE INTEREST AND THUS GIVES THE INTEREST ITS VALUE. WHENEVER P&A REFERS TO "MINERAL PROPERTIES" IN THIS REPORT OR IN ANY OTHER SETTING, IT IS THE MINERAL INTEREST, AND NOT THE MINERAL ITSELF, THAT IS THE SUBJECT OF THE REFERENCE.

Administrative Requirements: P&A endorses the principals of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures. P&A also endorses, and follows when possible, the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP). In all cases where IAAO and/or USPAP requirements cannot be satisfied for reasons of practicality or irrelevancy, P&A subscribes to "generally accepted appraisal methods and techniques" so that its value conclusions are credible and defensible. P&A submits annual or biannual contract bids to the Appraisal District Board of Directors or the Office of the Chief Appraiser and is bound to produce appraisal estimates on mineral properties within the cost constraints of said bid. Any appraisal practices and procedures followed by P&A not explicitly defined or allowed through IAAO or USPAP requirements are specified by the Texas Property Tax Code or at the specific request or direction of the Office of the Chief Appraiser.

Appraisal Resources

Personnel: The Mineral Valuation Division staff consists of competent Petroleum Engineers, Geologists, and Appraisers. All personnel are Registered Professional Appraisers with the State of Texas, or are progressing towards this designation within the allowable time frames prescribed by the Texas Department of Licensing and Regulation (TDLR) and/or other licensing and regulatory agencies as applicable.

Data: For each mineral property a common set of data characteristics (i.e. historical production, price and expense data) is collected from various sources and entered into P&A's mainframe computer system. Historical production data and price data is available through state agencies (Texas Railroad Commission, Texas Comptroller, et al.) or private firms who gather, format and repackage such data for sale commercially. Each property's characteristic data drives the computer-assisted mass appraisal approach to valuation.

Information Systems: The mainframe systems are augmented by the databases that serve the various in-house and 3rd-party applications on desktop personal computers. In addition, communication and dissemination of appraisals and other information is available to the taxpayer and client through electronic means including internet and other phone-line connectivity. The appraiser supervising any given contract fields many of the public's questions or redirects them to the proper department personnel.

VALUATION APPROACH (MODEL SPECIFICATION)

Concepts of Value: The valuation of oil and gas properties is not an exact science, and exact accuracy is not attainable due to many factors. Nevertheless, standards of reasonable performance do exist, and there are usually reliable means of measuring and applying these standards.

Petroleum properties are subject to depletion, and capital investment must be returned before economic exhaustion of the resource (mineral reserves). The examination of petroleum properties involves understanding the geology of the resource (producing and non-producing), type of reservoir energy, the methods of secondary and enhanced recovery (if applicable), and the surface treatment and marketability of the produced petroleum product(s).

Evaluation of mineral properties is a continuous process; the value as of the lien date merely represents a "snapshot" in time. The potential value of mineral interests derived from sale of minerals to be extracted from the ground change with mineral price fluctuation in the open market, changes in extraction technology, costs of extraction, and other variables such as the value of money.

Approaches to Value for Petroleum Property

Cost Approach: The use of cost data in an appraisal for market value is based upon the economic principle of substitution. The cost approach typically derives value by a model that begins with replacement cost new (RCN) and then applies depreciation in all its forms (physical depreciation, functional and economic obsolescence). This method is difficult to apply to oil and gas properties since lease acquisition and development may bear no relation to present worth. Though very useful in the appraisal of many other types of properties, the cost approach is not readily applicable to mineral properties. [Keep in mind that the property actually being appraised is the mineral interest and not the oil and gas reserves themselves. Trying to apply the cost approach to evaluation of mineral interests is like trying to apply the cost approach to land; it is a moot point because both are real properties that are inherently non-replaceable.] **As a general rule, and for the reasons stated above, Pritchard & Abbott, Inc., does not employ the cost approach in the appraisal of mineral interests.**

Market Approach: This approach may be defined as one which uses data available from actual transactions recorded in the market place itself; i.e., sales of comparable properties from which a comparison to the subject property can be made. Ideally, this approach's main advantage involves not only an opinion but an opinion supported by the actual spending of money. Although at first glance this approach seems to more closely incorporate the aspects of fair market value per its classical definition, there are two factors that severely limit the usefulness of the market approach for appraising oil and gas properties. First, oil and gas property sales data is seldom disclosed (in non-disclosure states such as Texas); consequently there is usually a severe lack of market data sufficient for meaningful statistical analysis. Second, all conditions of each sale must be known and carefully investigated to be sure one does have a comparative indicator of value per fair market value prerequisites.

Many times when these properties do change hands, it is generally through company mergers and acquisitions where other assets in addition to oil and gas reserves are involved; this further complicates the analysis whereby a total purchase price must be allocated to the individual components - a speculative and somewhat arbitrary task at best. In the case of oil and gas

properties, a scarcity of sales requires that every evidence of market data be investigated and analyzed. Factors relative to the sale of oil and gas properties are:

- current production and estimated declines forecast by the buyer;
- estimated probable and potential reserves;
- general lease and legal information which defines privileges or limitation of the equity sold;
- undeveloped potential such as secondary recovery prospects;
- proximity to other production already operated by the purchaser;
- contingencies and other cash equivalents; and
- other factors such as size of property, gravity of oil, etc.

In the event that all these factors are available for analysis, the consensus effort would be tantamount to performing an income approach to value (or trying to duplicate the buyer's income approach to value), thereby making the market approach somewhat moot in its applicability. As a general rule, and for the reasons stated above, Pritchard & Abbott, Inc., rarely employs a rigorous application of the market approach in the appraisal of mineral interests.

Income Approach: This approach to value most readily yields itself to the appraisal of mineral interests. Data is readily available whereby a model can be created that reasonably estimates a future income stream to the property. This future income may then be converted (discounted) into an estimate of current value. Many refer to this as a capitalization method, because capitalization is the process of converting an income stream into a capital sum (value). As with any method, the final value is no better than the reliability of the input data. The underlying assumption is that people purchase the property for the future income the property will yield. If the land or improvements are of any residual value after the cessation of oil and gas production, that value should also be included (if those components are also being appraised).

The relevant income that should be used is the expected future net income. Assumptions of this method are:

- Past income and expenses are not a consideration, except insofar as they may be a guide to estimating future net income.
- That the producing life as well as the reserves (quantity of the minerals) are estimated for the property.
- Future income is less valuable than current income, and so future net income must be discounted to make it equivalent to the present income. This discount factor reflects the premium of present money over future money, i.e., interest rate, liquidity, investment management, and risk.

As a general rule, and for the reasons stated above, Pritchard & Abbott, Inc., relies predominantly on the income approach to value in the appraisal of mineral interests.

DATA COLLECTION/VALIDATION

Sources of Data: The main source of P&A's property data is data from the Railroad Commission of Texas as reported by operators. As a monthly activity, the data processing department receives data tapes or electronic files which have updated and new well and production data. Other discovery tools are fieldwork by appraisers, financial data from operators, information from chief appraisers, tax assessors, trade publications and city and local newspapers. Other members of the public often provide P&A information regarding new wells and other useful facts related to property valuation.

Another crucial set of data to obtain is the ownership of these mineral interests. Typically a mineral lease is fractionated and executed with several if not many owners. This information is typically requested (under a promise of confidentiality concerning owners' personal information) from pipeline purchasers and/or other entities (such as operators) who have the responsibility of disbursing the income to the mineral interest owners. Another source of ownership information is through the taxpayers themselves who file deeds of ownership transfer and/or correspond with P&A or the appraisal district directly.

Data Collection Procedures: Electronic and field data collection requires organization, planning and supervision of the appraisal staff. Data collection procedures for mineral properties are generally accomplished globally by the company; i.e., production and price data for the entire state is downloaded at one time into the computer system. Appraisers also

individually gather and record specific and particular information to the appraisal file records, which serves as the basis for the valuation of mineral properties. P&A is divided into four district offices covering different geographic areas. Each office has a district manager, appraisal and ownership maintenance staff, and clerical staff as appropriate. While overall standards of performance are established and upheld for the various district offices, quality of data is emphasized as the goal and responsibility of each appraiser.

VALUATION ANALYSIS (MODEL CALIBRATION)

Appropriate revisions and/or enhancements of schedules or discounted cash flow software are annually made and then tested prior to the appraisals being performed. Calibration typically involves performing multiple discounted cash flow tests for leases with varying parameter input to check the correlation and relationship of such indicators as: Dollars of Value Per Barrel of Reserves; Dollars of Value Per Daily Average Barrel Produced; Dollars of Expense Per Daily Average Barrel Produced; Years Payout of Purchase Price (Fair Market Value). In a more classical calibration procedure, the validity of values by P&A's income approach to value is tested against actual market transactions, if and when these transactions and verifiable details of these transactions are disclosed to P&A. Of course these transactions must be analyzed for meeting all requisites of fair market value definition. Any conclusions of this analysis are then compared to industry benchmarks for reasonableness before being incorporated into the calibration procedure.

INDIVIDUAL VALUE REVIEW PROCEDURES

Individual property values are reviewed several times in the appraisal process. P&A's discounted cashflow software dynamically generates various benchmark indicators that the appraiser reviews concurrent with the value being generated. These benchmarks often prompt the appraiser to reevaluate some or all of the parameters of data entry so as to arrive at a value more indicative of industry standards. Examples of indicators are dollars of value per barrel of oil reserve, years payout, etc. In addition to appraiser review, taxpayers are afforded the opportunity to review the appraised values, either before or after Notices of Appraised Value are prepared. Operators routinely meet with P&A's appraisers to review parameters and to provide data not readily available to P&A through public or commercial sources, such as individual lease operating expense and reserve figures. And of course, all property values are subject to review through normal protest and Appraisal Review Board procedures, with P&A acting as an extension of the Office of the Chief Appraiser.

PERFORMANCE TESTS

An independent test of the appraisal performance of properties appraised by P&A is conducted by the State of Texas Comptroller's Office through the annual Property Value Study for school funding purposes. This study determines the degree of uniformity and the median level of appraisal for mineral properties. School jurisdictions are given an opportunity to appeal any preliminary findings. After the appeal process is resolved, the Comptroller publishes a report of the findings of the study, including in the report the median level of appraisal, the coefficient of dispersion around the median level of appraisal and any other standard statistical measures that the Comptroller considers appropriate.

CALENDAR OF EVENTS/DELIVERABLES TO CLIENT

As an appraisal contractor, the calendar of events and/or deliverables is largely dependent upon the client's needs and requirements. That said, P&A generally follows the property tax calendar as promulgated by the Property Tax Assistance Division (PTAD) whereas certain work activities must be accomplished by certain deadlines as specified by the Property Tax Code. P&A's contracts typically involve compensation being received from the client only after completion of certain events or deliverables. For example, the CAD may make quarterly payments per the following schedule:

- February, after completion of personal property field inspections;
- May, after completion and mailing of Notices of Appraised Value;
- August, after completion of Appraisal Review Board hearings; and

- November, after Certification of values.

The timetable regarding the sections described above is generally as follows:

- **Data Collection/Validation** occurs beginning in the Fall (October) prior to a tax year and continues into the Spring of that same tax year;
- **Valuation Analysis (Model Calibration)** occurs in the Spring (March - May) of a tax year and continues into the Summer (June - August) of that same tax year;
- **Individual Value Review Procedures** occurs concurrent, more or less, with Valuation Analysis; and
- **Performance Tests** occurs later in the tax year after certification of values.

REAPPRAISAL OF INDUSTRIAL, UTILITY, AND RELATED PERSONAL PROPERTY

Note: This section, in conjunction with any attached or separately provided P&A-generated appraisal reports specific to the subject property or properties, constitutes the "mass appraisal written report" as required by USPAP Standards Rule 6-8. USPAP Standards Rule 6-9 (certification) can be found at the end of this report. USPAP Standards Rules 6-1 through 6-7 (instructions and explanations regarding the development, application, and reconciliation of mass appraisal values), as they apply to P&A mass appraisal procedures, are discussed below. USPAP DOES NOT DICTATE THE FORM, FORMAT, OR STYLE OF APPRAISAL REPORTS, WHICH ARE FUNCTIONS OF THE NEEDS OF USERS AND PROVIDERS OF APPRAISAL SERVICES. USPAP ALSO DOES NOT MANDATE THAT EACH APPRAISAL REPORT BE LENGTHY AND FULL OF DISCLAIMERS. Readers should note that all P&A reports, unless stated otherwise, are of a "summary" nature versus "self-contained," whereas additional documentation and detail may be available per certain Texas Property Tax Code provisions.

INTRODUCTION

Definition of Appraisal Responsibility: The Engineering Services Department of Pritchard & Abbott, Inc. (P&A) is responsible for developing fair and uniform market values for industrial, utility and personal properties.

P&A's typical client is a governmental entity charged with appraisal responsibility for ad valorem tax purposes, although other types of clients (private businesses, individuals, etc.) occasionally contract for appraisal services which are strictly for various non-ad valorem tax purposes so that no conflicts of interest are created with P&A's core ad valorem tax work.

Intended users of our reports are typically the client(s) for which we are under direct contract and taxpayers or their agents who own and/or represent the subject property being appraised. Potential other users include parties involved in adjudication of valuation disputes (review board members, lawyers, judges, etc.), governmental agencies which periodically review our appraisals for various statutory purposes (such as the Texas Comptroller's Office) and private parties who may obtain copies of our appraisals through Open Records Requests made to governmental agencies.

P&A believes this section of this report, in conjunction with any attached or separately provided P&A-generated report(s), meets the USPAP definition of "typical practice"; i.e., it satisfies a level of work that is consistent with:

- the expectations of participants in the market for the same or similar appraisal services; and
- what P&A's peers' actions would be in performing the same or similar appraisal services in compliance with USPAP.

This section of P&A's Biennial Reappraisal Plan is not applicable to any Industrial, Utility, or related Personal Property that an appraisal district appraises outside of P&A's appraisal services, in which case the appraisal district's overall Biennial Reappraisal Plan should be referenced.

P&A makes the Extraordinary Assumption that all properties appraised for ad valorem tax purposes are marketable whereas ownership and title to property are free of encumbrances and other restrictions that would affect fair market value to an extent not obvious to the general marketplace. If and/or when we are made aware of any encumbrances, etc., these would be taken into account in our appraisal in which case the extraordinary assumption stated above would be revoked.

Legal and Statutory Requirements: The provisions of the Texas Property Tax Code and relevant legislative measures involving appraisal administration and procedures control the work of P&A as a subcontractor to the Appraisal District. P&A is responsible for appraising property on the basis of its market value as of January 1 for ad valorem tax purposes for each taxing unit that imposes ad valorem taxes on property in the contracted Appraisal District. All industrial, utility and personal

properties are reappraised annually. The definition of Fair Market Value is provided and promulgated for use in ad valorem tax work in Texas by the Texas Property Tax Code, and therefore as a **Jurisdictional Exception** supercedes the definition of "market value" as found in USPAP definitions.

Administrative Requirements: P&A follows generally accepted and/or recognized appraisal practices and when applicable, the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures. P&A, when applicable, also subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP). P&A submits annual or biannual contract bids to the Office of the Chief Appraiser and is bound to produce appraisal estimates on industrial, utility and personal properties within the cost constraints of said bid. Any appraisal practices and procedures followed by P&A not explicitly defined through IAAO or USPAP requirements are specified by the Texas Property Tax Code and/or at the specific request or direction of the Office of the Chief Appraiser.

Appraisal Resources

Personnel: The Engineering Services Department and P&A's appraisal staff consists of appraisers with degrees in engineering, business and accounting. All personnel are Registered Professional Appraisers with the State of Texas, or are progressing towards this designation as prescribed by the Texas Department of Licensing and Regulation (TDLR).

Data: A set of data characteristics (i.e. original cost, year of acquisition, quantities, capacities, net operating income, property description, etc.) for each industrial, utility and personal property is collected from various sources. This data is maintained in either hard copy or computer files. Each property's characteristic data drives the appropriate computer-assisted appraisal approach to valuation.

Information Systems: P&A's mainframe computer system is composed of in-house custom software augmented by schedules and databases that reside as various applications on personal computers (PC). P&A offers a variety of systems for providing property owners and public entities with information services.

VALUATION APPROACH (MODEL SPECIFICATION)

Concepts of Value: The valuation of industrial, utility and personal properties is not an exact science, and exact accuracy is not attainable due to many factors. These are considered complex properties and some are considered Special Purpose properties. Nevertheless, standards of reasonable performance do exist, and there are reliable means of measuring and applying these standards.

The evaluation and appraisal of industrial, utility and personal property relies heavily on the discovery of the property followed by the application of recognized appraisal techniques. The property is subject to inflation and depreciation in all forms. The appraisal of industrial and personal property involves understanding petroleum, chemical, steel, electrical power, lumber and paper industry processes along with a myriad of other industrial processes. Economic potential for this property usually follows either the specific industry or the general business economy. The appraisal of utility properties involves understanding telecommunications, electrical transmission and distribution, petroleum pipelines and the railroad industry. Utility properties are subject to regulation and economic obsolescence. The examination of utility property involves the understanding of the present value of future income in a regulated environment.

The goal for valuation of industrial, utility and personal properties is to appraise all taxable property at "fair market value". The Texas Property Tax Code defines Fair Market value as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use; and

- both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Approaches to Value for Industrial, Utility, and Personal Property

Cost Approach: The use of cost data in an appraisal for market value is based upon the economic principle of substitution. This method is most readily applicable to the appraisal of industrial and personal property and some utility property. Under this method, the market value of property equals the value of the land plus the current cost of improvements less accrued depreciation. An inventory of the plant improvements and machinery and equipment is maintained by personally inspecting each facility every year. As a general rule, and for the reasons stated above, Pritchard & Abbott, Inc., relies predominantly on the cost approach to value in the appraisal of industrial, utility, and personal property.

Market Approach: This approach is characterized as one that uses sales data available from actual transactions in the market place. There are two factors that severely limit the usefulness of the market approach for appraising industrial, utility and personal properties. First, the property sales data is seldom disclosed; consequently there is insufficient market data for these properties available for meaningful statistical analysis. Second, all conditions of sale must be known and carefully investigated to be sure one does have a comparative indicator of value. Many times when these properties do change hands, it is generally through company mergers and acquisitions where other assets and intangibles in addition to the industrial, utility and personal property are involved. The complexity of these sales presents unique challenges and hindrances to the process of allocation of value to the individual components of the transaction.

In the case of industrial, utility and personal properties, a scarcity of sales requires that all evidence of market data be investigated and analyzed. Factors relative to the sale of these properties are:

- plant capacity and current production; terms of sale, cash or equivalent;
- complexity of property;
- age of property;
- proximity to other industry already operated by the purchaser; and
- other factors such as capital investment in the property.

As a general rule, and for the reasons stated above, Pritchard & Abbott, Inc., rarely employs a rigorous application of the market approach in the appraisal of industrial, utility, and personal property.

Income Approach: This approach to value most readily yields itself to all income generating assets, especially utility properties. Data for utility properties is available from annual reports submitted to regulatory agencies whereby future income may be estimated, and then this future income may be converted into an estimate of value. The valuation of an entire company by this method is sometimes referred to as a Unit Value. Many refer to this as a capitalization method, because capitalization is the process of converting an income stream into a capital sum (value). As with any method, the final value estimate is no better than the reliability of the input data. The underlying assumption is that people purchase the property for the future income the property will yield.

The relevant income that should be used in the valuation model is the expected future net operating income after depreciation but before interest expense (adjustments for Federal Income Taxes may or may not be required). Assumptions of this method are:

- Past income and expenses are a consideration, insofar as they may be a guide to future income, subject to regulation and competition.
- The economic life of the property can be estimated.
- The future production, revenues and expenses can be accurately forecasted. Future income is less valuable than current income, and so future net income must be discounted to make it equivalent to the present income. This discount factor reflects the premium of present money over future money, i.e., interest rate, liquidity, investment management, and risk.

As a general rule, and for the reasons stated above, Pritchard & Abbott, Inc., employs the income approach in the appraisal of industrial and utility property only when quantifiable levels of income are able to be reliably determined and/or projected for the subject property. P&A does not employ the income approach in the appraisal of personal property.

DATA COLLECTION/VALIDATION

Sources of Data: The main source of P&A's property data for industrial and personal property is through fieldwork by the appraisers and commercially/publicly available schedules developed on current costs. Data for performing utility appraisals is typically provided by the taxpayer or is otherwise available at various regulatory agencies (Texas Railroad Commission, Public Utilities Commission, FERC, et al.). Other discovery tools are financial data from annual reports, information from chief appraisers, renditions, tax assessors, trade publications and city and local newspapers. Other members of the public often provide P&A information regarding new industry and other useful facts related to property valuation.

Data Collection Procedures: Electronic and field data collection requires organization, planning and supervision of the appraisal staff. Data collection procedures have been established for industrial and personal properties. Appraisers gather and record information in the mainframe system, where customized programs serve as the basis for the valuation of industrial, utility and personal properties. P&A is divided into multiple district offices covering different geographic zones. Each office has a district manager and field staff. While overall standards of performance are established and upheld for the various district offices, quality of data is emphasized as the goal and responsibility of each appraiser. Additionally, P&A's Engineering Services Department provides supervision and guidance to all district offices to assist in maintaining uniform and consistent appraisal practices throughout the company.

VALUATION ANALYSIS (MODEL CALIBRATION)

The validity of the values by P&A's income and cost approaches to value is tested against actual market transactions, if and when these transactions and verifiable details of the transactions are disclosed to P&A. These transactions are checked for meeting all requisites of fair market value definition. Any conclusions from this analysis are also compared to industry benchmarks before being incorporated in the calibration procedure. Appropriate revisions of cost schedules and appraisal software are annually made and then tested for reasonableness prior to the appraisals being performed.

INDIVIDUAL VALUE REVIEW PROCEDURES

Individual property values are reviewed several times in the appraisal process. P&A's industrial, utility, personal property programs and appraisal spreadsheets afford the appraiser the opportunity to review the value being generated. Often the appraiser is prompted to reevaluate some or all of the parameters of data entry so as to arrive at a value more indicative of industry standards. Examples of indicators are original cost, replacement cost, service life, age, net operating income, capitalization rate, etc. In addition to appraiser review, taxpayers are afforded the opportunity to review the appraised values either before or after Notices of Appraised Value are prepared. Taxpayers, agents and representatives routinely meet with P&A's appraisers to review parameters and to provide data not readily available to P&A through public or commercial sources, such as investment costs and capitalization rate studies. And of course, all property values are subject to review through normal protest and Appraisal Review Board procedures, with P&A acting as a representative of the Office of the Chief Appraiser.

PERFORMANCE TESTS

An independent test of the appraisal performance of properties appraised by P&A is conducted by the State of Texas Comptroller's Office through the annual Property Value Study for school funding purposes. This study determines the degree of uniformity and the median level of appraisal for utility properties. School jurisdictions are given an opportunity to appeal

any preliminary findings. After the appeal process is resolved, the Comptroller publishes a report of the findings of the study, including in the report the median level of appraisal, the coefficient of dispersion around the median level of appraisal and any other standard statistical measures that the Comptroller considers appropriate.

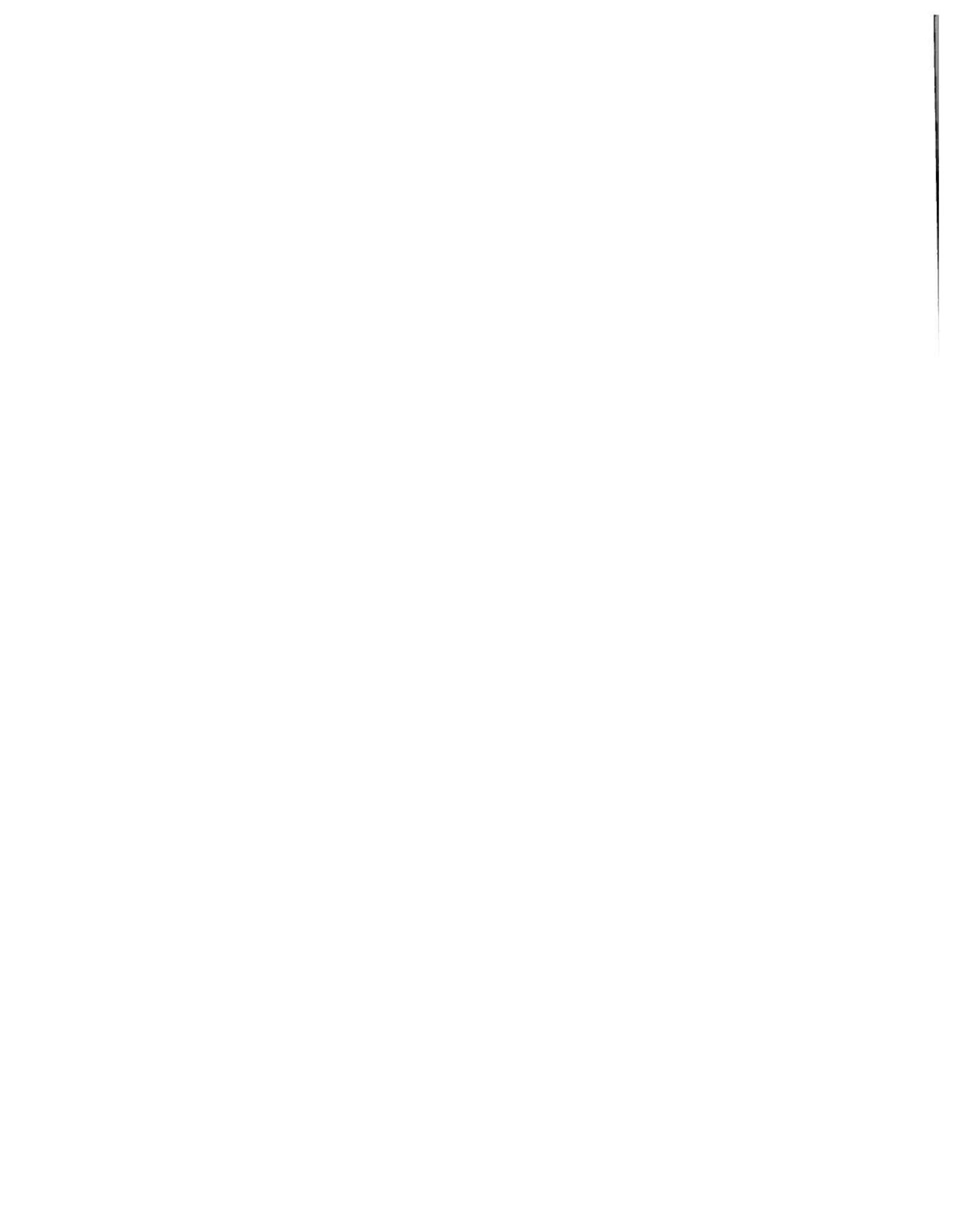
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Gregg Appraisal District 2014 Mass Appraisal Report

INTRODUCTION

Scope of Responsibility

The Gregg Appraisal District (GAD) has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This mass appraisal report was written in compliance with Standard Rule 6-7 of the Uniform Standards of Professional Practice (USPAP) as promulgated by the Appraisal Standards Board of The Appraisal Foundation. This report has several parts: a general introduction and then several sections describing information specific to particular appraisal divisions and the appraisal effort by the appraisal district.

The 2014 mass appraisal was prepared under the provisions of the Texas Property Tax Code. Taxing jurisdictions that participate in the district must use the appraisal as the basis for imposition of property taxes. The State of Texas allocates state funds to school districts based upon the district's appraisals, as tested and modified by the state comptroller of public accounts. The appraisal results in an estimate of the market value of each taxable property within the district's boundaries. Where required by law, the district also estimates value on several bases other than market value. These are described where applicable later in this report.

The Gregg Appraisal District (GAD) 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, elected by the taxing units within the boundaries of Gregg Appraisal District, 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 19 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. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

General Assumptions and Limiting Conditions

The appraised value estimates provided by the district are subject to the following conditions:

The appraisals were prepared exclusively for ad valorem tax purposes. The property characteristic data upon which the appraisals are based is assumed to be correct. Physical inspections of the property appraised were performed as staff resources and time allowed.

Validation of sales transactions occurred through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.

- No responsibility is assumed for the legal description or for matters including legal or title considerations. Title to any property is assumed to be good and marketable, unless otherwise stated.
- All property is appraised as if free and clear of all liens or encumbrances, unless otherwise stated.
- All property is appraised as though under responsible, adequately capitalized ownership and competent property management.
- All engineering is assumed to be correct. Any plot plans and/or illustrative material contained with the appraisal records are included only to assist in visualizing the property.
- It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined and considered in this mass appraisal report.
- It is assumed that all applicable zoning and use regulation and restrictions have been complied with unless nonconformity has been stated, defined and considered in this mass appraisal report.
- It is assumed that all required licenses, certificates of occupancy, consents or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in the report is based.
- It is assumed that the utilization of the land and improvements of the properties described are within the boundaries or property lines, and that there are no encroachments or trespasses unless noted on the appraisal record.
- Unless otherwise stated in this report, the appraiser is not aware of the existence of hazardous substances or other environmental conditions. The value estimates are predicated on the assumption that there is no such condition on or in the

property or in such proximity thereto that it would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them.

EFFECTIVE DATE OF APPRAISAL & DATE OF THE REPORT

With the exception of certain inventories for which the property owner has elected a valuation date of September 1, 2013, all appraisals are as of January 1, 2014. The date of this report is February 28, 2014.

Definition of Value

Except as otherwise provided by the Texas Property Tax Code (hereafter "Tax Code"), all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

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

The Property Tax Code defines special appraisal provisions for the valuation of several different categories of property. Specially appraised property is taxed on a basis other than market value as defined above. These categories include residential homestead property (Sec. 23.23, Tax Code), agricultural and timber property (Chapter 23, Subchapters C and D, Tax Code), real and personal property inventory (Sec. 23.12, Tax Code), certain types of dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127, Tax Code), and normal (Sec. 23.18, Tax Code) or restricted use properties (Sec. 23.83, Tax Code).

PROPERTIES APPRAISED

Using the mass appraisal system GAD appraised all taxable real and personal property known to the district as of the date of this report, with the exception of certain properties on which valuation was not complete as of the date of this report. These, by law, will be appraised and supplemented to the jurisdictions after equalization. The property rights appraised were fee simple interests, with the exception of leasehold interests in property exempt to the holder of the property's title. The latter are appraised under a statutory formula described in Sec. 25.07, Tax Code. The description and identification

of each property appraised is included in the appraisal records submitted to the Gregg County Appraisal Review Board.

Scope of Work Used to Develop the Appraisal

This mass appraisal system appraised all taxable real and tangible personal property within the boundaries of the Gregg County Appraisal District, which encompasses all of Gregg County, Texas. This involves approximately 235,000 accounts. The district distributes the work of the appraisal among several appraisal personnel. The following sections describe, by area of responsibility, the scope of work performed and those items addressed in USPAP standard 6-7 (k) through (p).

The Chief Appraiser, who is the chief executive officer of the appraisal district, manages the district. All district employees report to the chief appraiser through their immediate supervisor. The district is further subdivided into four departments. The four departments are Appraisal, responsible for all appraisal activities, Technical Services, responsible for property records maintenance, taxpayer information/assistance, and appraisal review board support, Information Systems, which operates the district's computer facilities, and Administration, responsible for budget and financial matters. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Department of Licensing & Regulation.

APPRAISAL DISTRICT STAFF

- 1 – **Official/Administrator** (Executive level administration)
Chief Appraiser - Thomas R. Hays, RPA, CCA, CTA (635)
- 1 – **Administrative Assistant** (Executive level administration)
Business/Finance Manager - Cathy Hadley
- 1 – **Taxpayer Liaison Officer** - Resa Norris

- 3 – **Professional** (Supervisory and Management)
Deputy Chief Appraiser - Libby Neely, RPA, CCA, CTA (66802)
Director of Technicians - Joy Gross, RPA, CTA (15613)
Director of IT/GIS - Stephanie Bennett, RPA (72324)

- 8 – **Appraisers**
Sheena Butler, RPA (62130)
Patti Coppedge, RPA (70332)
Mark Cormier, RPA (70498)
Belva Sanders, RPA (71371)
Marc Morgan, Class III (73268)
Cory Bundick, Class II (73758)
Eva Allen Class I (74286)
Carl Vick Class I (74332)

- 5 – **Records/Customer Service Technicians**
Carol Knapp – Team Leader
Treva Key
Kati Lancaster
Marilyn Anderson
Vacant
- 2– **Appraisal Technicians**
Lamonica Christian
Cheri Queen
- 3– **Business Personal Property Technicians**
Debi Holderby
Virginia Cummings
Pam Frantz
- 3 – **GIS & Data Processing Analysis**
Marcia Johnson – GISP, Senior Analysis
Randi Evans – IT Tech
Terri Gray – IT Analysis

While the appraisal district staff conducted most of the appraisal activities, the district received significant assistance from an appraisal contract firm. The district established procedures whereby ownership and property data information are routinely updated. Analysts and appraisers from the appraisal district and the appraisal contract firm discuss data collection and valuation issues to minimize the possibility of differences in property characteristics, legal descriptions, and other administrative data.

Data

The district is responsible for establishing and maintaining approximately 235,000 real and personal property accounts covering approximately 273 square miles within Gregg County with a population of 121,730 (2010 Census). This data includes property characteristic and ownership and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review that is prioritized by last field inspection date. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and data review field activities. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, university research centers, and market data centers and vendors.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data, including zip code, facet and aerial photography. The district's web site makes a broad range of information available for public access, including detailed information on the appraisal process, property characteristics data, certified values, protests and appeal procedures, property maps, and a tax calendar. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

DATA PROCESSING DEPARTMENT

The Geo/Data Processing Department maintains the district's data processing facility, software applications, Internet website, and geographical information system. The district operates under an MS Win Server 2003/2005 database. The mainframe hardware/system is a Dell Power edge 1950/2900 main frame.

DETERMINATION of HIGHEST & BEST USE (Real Property)

The district's market value appraisals are performed pursuant to Article VIII, Sec. 1., Texas Constitution, which provides that property must be taxed in proportion to its value as determined by law, Sec. 23.01; Tax Code implements this provision as follows:

§ 23.01. Appraisals Generally

- (a.) *Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.*
- (b.) *The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.*
- (c.) *The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be highest and best use of the property.*

While there is no specific statute defining highest and best use as it applies in appraisals conducted under the Property Tax Code, Texas courts have acknowledged that highest and best use is a factor that must be considered in determining market value. *King v. Real* 466 S.W.2d 1 TEX.Civ.App., 1971, *Exxon Pipeline Co. v. Zwahr* 2002 WL 1027003 Tex., 2002. In an unpublished opinion, the Houston Court of Appeals approved the following definition of highest and best use:

"Highest and best use" is the reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability. *Clear Creek Drainage Dist. of Galveston County v. Mansion Not Reported* in S.W.3d Tex. App.-Houston [14 Dist.], 1997.

APPRAISAL PERFORMANCE TEST

The Texas Comptroller of Public Accounts conducts an annual study to determine the degree of uniformity of the median level of appraisals by the appraisal district within each major category of property, as required by Section 5.10, Property Tax Code. The findings, based on the district's 2013 appraisal roll, were reported to the district from the PTAD on January 31, 2014. The overall median appraisal ratio for Gregg CAD was reported at 99%. For the 2014 year our third Methods and Performance review will be performed.

The Comptroller of Public Accounts certifies a school district's local tax roll value to the Commissioner of Education if it is within the calculated statistical error margin. A margin of error of 5% is used for each school district. The 2013 published findings of the ratio study reported that all school districts within GAD received their local tax roll values.

For the year of 2010, HB 8 from the 81st Legislature, created the Methods and Assistance Program (MAP) Reviews. Gregg County Appraisal District's MAP report was completed a second time with pass/exceeds in 2012.

CERTIFICATION STATEMENT:

"I, Thomas R. Hays, Chief Appraiser for the Gregg County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."


Thomas R. Hays, RPA, CCA, CTA (635)
Chief Appraiser

Appraisal Department

INTRODUCTION

Scope of Work

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real property and personal property by any method requires a physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types which are located within the boundaries of Gregg Appraisal District. The data collection efforts involve the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to field inspect residential and commercial properties in Gregg Appraisal District every three years, and personal properties annually. Meeting this goal is dependent on budgetary constraints.

Appraisal Resources

- **Personnel** - The appraisal activities consists of 8 appraisers and contract appraisers from Pritchard and Abbott, Inc.
- **Data** - The data used by field appraisers includes the existing property characteristic information contained in the mass appraisal system from the district's computer system. The data is printed on a real estate property record card (PRC), or personal property field card. Other data used includes maps, sales data, fire and damage reports, septic tank reports, building permits, photos and actual cost information.

DATA COLLECTION/VALIDATION

Data collection of real property involves maintaining data characteristics of the property in the mass appraisal system. The information contained in the appraisal system includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers use standard field cards and manuals that establish uniform procedures for the correct listing of properties. All properties are coded according to these manuals and the approaches to value are structured and calibrated based on this coding system. The field appraisers use those manuals during their initial training and as a guide in the field inspection of properties. Data collection for personal property also involves maintaining information on the personal property system (PERS). The type of information in PERS includes business personal property such as inventory, supplies, furniture and fixtures, machinery and equipment, vehicles, cost and location. The field appraisers conducting

on-site inspections use a personal property manual during their initial training and as a guide to correctly list all personal property that is taxable.

The listing procedures utilized by the field appraisers are available in the district offices. If a property owner/agent requests a copy, customer service will handle this request through open records request. Appraisers periodically update the listing procedures with input from the appraisal group.

Sources of Data

The sources of data collection and verification are through the new construction field effort, data review/re-list field effort, data mailers, hearings, sales validation field effort, commercial sales verification, newspapers and publications, and property owner correspondence via the Internet. A principal source of data comes from building permits received from taxing jurisdictions that require property owners to take out a building permit. When available, permits received are loaded to our building permit system (BPS). Otherwise, paper permits not readily identified are received and matched manually with the property's tax account number for data entry.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers drive entire neighborhoods to review the accuracy of our data and identify properties that have to be re-listed. The sales validation effort in real property pertains to the collection of data of properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers to verify the accuracy of the property characteristic data and confirmation of the sales price. In commercial, the appraisal group is responsible for contacting both grantee and grantor to confirm sales prices and to verify pertinent data where possible. Property owners are one of the best sources of identifying incorrect data that generates a field check. Frequently, the property owner provides sufficient data to allow correction of records without having to send an appraiser on-site. As the district has increased the amount of information available on the Internet, property owner's requests to correct data inconsistencies has also increased. For the property owner without access to the Internet, letters are often submitted notifying the district of inaccurate data. Properties identified in this manner are added to a work file and inspected at our earliest opportunity.

Data Collection Procedures

Field data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. The appraisers are assigned throughout the Gregg Appraisal District to conduct field inspections. Appraisers conduct field inspections and record information either on a property record card (PRC), or a personal property field card. The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, the quality of data is emphasized as the goal and responsibility of each appraiser. New appraisers are trained in the specifics of data collection set forth in the

manual as "rules" to follow. Experienced appraisers are routinely re-trained in listing procedures prior to major field projects such as new construction, sales validation or data review. A quality assurance process exists through supervisory review of the work being performed by the field appraisers. Quality assurance supervision is charged with the responsibility of ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff.

Data Maintenance

The appraisal technician is responsible for the data entry of appraiser's fieldwork directly into the computer file. This responsibility includes not only data entry, but also quality assurance.

REVIEWS

Field Review

The date of last inspection, extent of that inspection, and the CAD appraiser responsible are listed on the appraisal record. If a property owner or jurisdictions dispute the districts records concerning this data during a hearing, via a telephone call or correspondence received, the appraisal record may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Every year a field review of certain areas or neighborhoods in the jurisdiction is done during the data review/re-measure field effort.

Office Review

Office reviews are completed on properties where information has been received from the owner of the property. Data mailers, sent in at the request of the property owner, frequently verify the property characteristics or current condition of the property. When the property data is verified in this manner, field inspections sometimes are not required.

PERFORMANCE TEST

The appraisal staff is responsible for conducting ratio studies and comparative analysis.

Field appraisers, in many cases may conduct field inspections to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics.

Residential Valuation

INTRODUCTION

Scope of Work

The Residential Appraisers are responsible for developing equal uniform market values for residential improved and vacant property. There are approximately 35,030 residential improved parcels and 9,507 vacant residential properties in the Gregg Appraisal District.

Appraisal Resources

- **Personnel** – The Residential Valuation appraisal staff consists of 4 + appraisers. The following appraisers are responsible for determining residential values:

Mark Cormier, RPA (70498)	Senior Residential Appraiser
Marc Morgan, Class III (73268)	Residential Class III
Eva Allen, Class I (74286)	Residential Class I
Carl Vick, Class I (74332)	Residential Class I
Cory Bundick, Class II (73758)	BPP/Res. Class II
Patti Coppedge, RPA (70332)	Commercial/Res. Appraiser
Sheena Butler, RPA (62130)	Senior BPP Appraiser
Belva Sanders, RPA (71371)	Senior Commercial Appraiser

- **Data Collecting** – A common set of data characteristics for each residential dwelling in the Gregg Appraisal District is collected in the field and data entered into the computer. The property characteristic data drives the mass appraisal system approach to valuation.

Highest and Best Use Analysis

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

residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties.

23.01(c) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property. (Added by Acts 2009, 81st Leg., effective Jan. 1, 2010 and approval of the constitutional amendment on Nov. 3, 2009 election)

MODEL SPECIFICATION

Area Analysis

Data on regional economic forces such as demographic patterns, regional location factors, employment and general trends in real property prices and rents, interest rate trends, availability of vacant land, construction trends and costs are collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gleaned from real estate publications and sources such as The Real Estate Center of Texas A&M. Continuing education in the form of PTEC, Inc. Classes offered by the TAAD, TAAO, and the International Association of Assessing Officers.

Neighborhood and Market Analysis

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on each of the political entities known as Independent School Districts (ISD), which geographically cover the entire appraisal district area.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Geographic stratification accommodates the local supply and demand factors that vary across a jurisdiction. Once a neighborhood has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis. Part of neighborhood analysis is the consideration of discernible

patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new homes tends to induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the state of equilibrium, older neighborhoods can be more desirable due to the stability of residential character and proximity to the workplace and other community facilities. The period of decline reflects diminishing demand or desirability. During decline, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field inspected and delineated based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood delineation is warranted. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is assigned to a neighborhood based on observable aspects of homogeneity between neighborhoods. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales, or use in direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis, discussed below, is performed on a neighborhood basis.

MODEL CALIBRATION

Cost Schedules

All residential parcels in the district are valued from identical cost schedules using a comparative unit method. The district's residential cost schedules, originally adopted from a private mass appraisal firm, have been customized to fit the Gregg Appraisal District's local residential building and labor market. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district cost schedules be within a range of plus or minus 10% from nationally recognized cost schedules.

An extensive review and revision of the residential cost schedule was performed for the 2014 tax year. As part of this process, approximately 376 newly constructed sold properties at various levels of quality of construction in the Gregg Appraisal District are reviewed. The property data characteristics of these properties are verified. CAD dwelling costs were compared against Marshall & Swift, a nationally recognized cost estimator. This process includes correlation of quality of construction factors from CAD and Marshall & Swift. The results of this comparison are analyzed using statistical

measures, including stratification by quality and reviewing estimated building costs plus land to sales prices. As a result of this analysis, a multiplier is developed and used in the district's cost process. This new multiplier was used to adjust the district's cost schedule to be in compliance with the state legislative mandate described above.

Sales Information

A sales file for the storage of "snapshot" sales data at the time of sale is maintained. Residential improved and vacant land sales, along with commercial improved and vacant land sales are also maintained in this system. Improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, builders, and realtors. A system of type, source, validity and verification codes was established to define salient facts related to a property's purchase or transfer. School district or neighborhood sales reports are generated as an analysis tool for the appraiser in the development of value estimates. Our sales file for 2013/14 consisted of 902 sales and foreclosures'.

Land Analysis

Residential land analysis is conducted by each of the appraisers. The appraisers develop a base lot, primary rate, and assign each neighborhood to land schedules. The square foot land table is designed to systematically value the primary and residual land based on a specified percentage of the primary rate. Computerized land schedule tables store the land information required to consistently value individual parcels within neighborhoods. Specific land influences are used, where necessary, to adjust parcels outside the neighborhood norm for such factors as view, shape, size, and topography, among others. The appraisers use abstraction and allocation methods to insure that the land values created best reflect the contributory market value of the land to the overall property value.

Statistical Analysis

The residential appraisers perform statistical analysis annually to review whether values are equitable and consistent with the market. Ratio studies are conducted on each of the residential neighborhoods in the district to judge the two primary aspects of mass appraisal accuracy-level and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each stratified neighborhood within an ISD and summarized by year. These summary statistics including, but not limited to, the weighted mean, median, standard deviation, coefficient of variation, and coefficient of dispersion provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a stratified neighborhood basis. The level of appraised values is determined by the weighted mean for individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods. Review of the standard deviation, coefficient of variation, and coefficient of dispersion

discerns appraisal uniformity within and between stratified neighborhoods. Every neighborhood is reviewed annually by the appraiser through the sales ratio analysis process. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated in an upcoming reappraisal, or whether the level of market value in a neighborhood is at an acceptable level.

Final Models: Market Adjustment and Time Consideration

Neighborhood, or market adjustment, factors are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not specified in the cost model.

The following equation denotes the hybrid model used:

$$MV = MA [LV + (RCN - D)]$$

Market Value equals the Market Adjustment factor times the land value plus the replacement cost new less depreciation. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard. Market or location adjustments are applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction.

If a neighborhood is to be updated, the appraiser uses a cost ratio study that compares recent sales prices of properties within a delineated neighborhood with the properties' actual cost value. The calculated ratio derived from the sum of the sold properties' cost value divided by the sum of the sales prices indicates the neighborhood level of value based on the unadjusted cost value for the sold properties. This cost-to-sale ratio is compared to the appraisal-to-sale ratio to determine the market adjustment factor for each neighborhood. This market adjustment factor is needed to trend the values obtained through the cost approach closer to the actual market evidenced by recent sales prices within a given neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor calculated for each update neighborhood is applied uniformly to all properties within a neighborhood. Once the market-trend factors are applied, a second set of ratio studies is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser

judges the appraisal level and uniformity in both update and non-update neighborhoods, and finally, for the school district as a whole.

TREATMENT OF RESIDENCE HOMESTEADS

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under the new law, beginning in the second year a property receives a homestead exemption; increases in the appraised value of that property are "capped". The value for tax purposes (assessed value) of a qualified residence homestead will be the LESSER of:

- The market value; or
- The preceding year's appraised value;
- PLUS 10 percent for each year since the property was re-appraised;
- PLUS the value of any improvements added since the last re-appraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the following year. In that following year, that home is assessed at its market value less any exemptions to bring its appraisal into uniformity with other properties.

An analogous provision applies to new homes. While a developer owns them, unsold and never occupied residences, are appraised as part of an inventory. In this instance, the district's land value, with an inventory adjustment, and the market value of the complete or partial complete improvement combine to determine the taxable value for this property. In the year following the sale of this property, the inventory adjustments are removed and property is valued at its market value.

ESTIMATES REVIEWED

Field Review

The appraiser identifies individual properties in critical need of field review through sales ratio analysis. Sold properties with a high variance in sales ratios are field reviewed to check for accuracy of data characteristics.

As the district's parcel count has increased through new home construction, and the homes constructed in the boom years of the late 70's and early 80's experience remodeling, the appraisers are required to perform the field activity associated with transitioning and high demand neighborhoods. Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. Additionally, the appraiser frequently field reviews subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property. After

preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the mass appraisal values against his appraisal judgment. During this review, the appraiser is able to physically inspect both sold properties and unsold properties for comparability and consistency of values.

Office Review

Given the ample resources and time required to conduct a routine field review of all properties, homogeneous properties consisting of tract housing with a low variance in sales ratios and other properties having a recent field inspection date are value reviewed in the office. Valuation reports comparing previous values against proposed and final values are generated for all residential improved and vacant properties. The dollar amount and percentage of value difference are noted for each property within a delineated neighborhood allowing the appraiser to identify, research and resolve value anomalies before final appraised values are released. Previous values resulting from a hearing protest are individually reviewed to determine if the value remains appropriate for the current year.

Once the appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, the estimates of value go to noticing.

APPRAISAL PERFORMANCE TEST

Sales Ratio Studies

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD to allow the appraiser to review general market trends within their area of responsibility, and provide an indication of market trends over a specified period of time. The descriptive statistics are reviewed for each neighborhood being updated for the current tax year. Reported in the sales ratio statistics for each school district is a level of appraisal value and uniformity profile, sales trends and appraisal value ranges.

The purpose of the district's ISD ratio study is to evaluate the relationship between appraisals and sale prices as of the January 1 assessment date. The district's ratio studies are designed and prepared, to the maximum extent possible, under the guidelines set forth in the International Association of Assessing officers (IAAO) *Standard on Ratio Studies*.

Management Review Process

Once the proposed value estimates are finalized, the appraiser reviews the sales ratios by neighborhood and presents pertinent valuation data, such as, the level of appraisal

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to the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

Commercial Valuation

INTRODUCTION

Scope of Work

This mass appraisal assignment includes all of the commercially classed real property, which falls within the responsibility of the commercial appraisers of the Gregg Appraisal District and located within the boundaries of this taxing jurisdiction. The appraisal roll displays and identifies each parcel of real property individually. Commercial appraisers appraise the fee simple interest of properties according to statute. However, the affect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis, as is the appraisal of any non exempt taxable fractional interests in real property (i.e. certain multi-family housing projects). Fractional interests or partial holdings of real property are appraised in fee simple for the whole property and divided programmatically based on their prorated interests.

Appraisal Resources

- **Personnel** – The Commercial Valuation appraisal staff consists of 2 appraisers. The following appraisers are responsible for determining commercial valuations:

Belva Sanders, RPA (71371)
Patti Coppedge, RPA (70332)

Senior Commercial Appraiser
Commercial/Res. Appraiser

- **Data Collecting and Validation** - The improved real property appraisal responsibilities are categorized according to major property types of multi family or apartment, office, retail, warehouse and special use (i.e. hotels, hospitals and, nursing homes). Two appraisers are assigned to commercial property and also are assigned to the land valuation responsibilities.

The data used by the commercial appraiser includes verified sales of vacant land and improved properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.) Other data used by the appraiser includes actual income and expense data (typically obtained through the hearing process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications are also reviewed to provide additional support for market trends.

In terms of commercial sales data, Gregg CAD receives a copy of the deeds recorded in Gregg County that convey commercially classed properties. The deeds recorded in commercial ownership are entered into the sales information

database and researched to obtain the pertinent sale information. For those properties involved in a transfer of commercial ownership, a sales verification involves a computer-generated questionnaire that is mailed to both parties in the transaction (Grantor and Grantee). If a questionnaire is answered and returned, the documented responses are recorded into the computerized sales database system. If no information is provided, verification is then attempted via phone calls to both parties and an on site visit to the property. If the sales information is still not obtained, other sources are contacted such as the brokers involved in the sale, property managers or commercial vendors. In other instances sales verification is obtained from local appraisers or others that may have the desired information. Finally, closing statements are often provided during the hearings process. The actual closing statement is the most reliable and preferred method of sales verification. After the sales data has been keyed into the database, the data is reviewed to maintain quality control. This sales information is used in GCAD ratio studies, model building and testing cap rate calculations.

Pilot Study

Pilot studies are utilized to test new or existing procedures or valuation modifications in a limited area (a sample of properties) of the district and are also considered whenever substantial changes are made. These studies, which are inclusive of ratio studies, reveal whether a new system is producing accurate and reliable values or whether procedural modifications are required. The appraiser implements this methodology when developing both the cost approach and income approach models.

Survey of Similar Jurisdictions: Gregg CAD coordinates its discovery and valuation activities with adjoining Appraisal Districts. Field trips, interviews and data exchanges with adjacent appraisal districts have been conducted to ensure compliance with state statutes. In addition, Gregg CAD administration and personnel interact with other assessment officials through professional trade organizations including the International Association of Assessing Officers, Texas Association of Appraisal Districts and its subchapter Texas Metropolitan Association of Appraisal Districts and the Texas Association of Assessing Officers.

Highest and Best Use Analysis

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and as if the site were still vacant. This assists in determining if the existing improvements have a transitional use, interim use, nonconforming use, multiple uses, speculative use, excess land, or a different optimum use if the site were vacant. For vacant tracts of land within this jurisdiction, the highest and best use is considered speculative based on the surrounding land uses. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to: office,

retail, apartment, warehouse, light industrial, special purpose, or interim uses. In many instances, the property's current use is the same as its highest and best use. This analysis insures that an accurate estimate of market value (sometimes referred to as value in exchange) is derived.

On the other hand, value in use represents the value of a property to a specific user for a specific purpose. This is significantly different than market value, which approximates market price under the following assumptions:

(1) no coercion of undue influence over the buyer or seller in attempt to force the purchase or sale, (2) well-informed buyers and sellers acting in their own best interests, (3) a reasonable time for the transaction to take place, and (4) payment in cash or its equivalent.

MODEL SPECIFICATION

The commercial valuation function is divided into five property valuation groups and a vacant commercial land group. The improved real property appraisal responsibilities are categorized according to major property types of multi family or apartment, office, retail, warehouse and special use (i.e. hotels, hospitals and, nursing homes).

The cost approach to value is applied to all real property. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are typically developed based on the Marshall Swift Valuation Service. This approach also employs the sales comparison approach in the valuation of the underlying land value.

The income approach to value was applied to the real property that is typically viewed by market participants as "income producing" and for which the income methodology is considered a leading value indicator.

The sales comparison (market) approach was utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. All three approaches to value were considered in estimation of market value for each property, that most applicable of which are given primary emphasis.

Area Analysis

Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. Continuing education in the form of International Association of Assessing Officers (IAAO), Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD) and Property Tax Education Coalition, Inc. (PTECi) courses, and real estate seminars provide district employees a current economic outlook on GCAD's real estate market. Strict adherence to these procedures ensures that appraisers consider pertinent factors

and trends about the forces within the governmental bodies and cities in Gregg County and within the geographic boundaries of Gregg CAD.

Neighborhood Analysis

The neighborhood is comprised of the land area and commercially classed properties located within the boundaries of this taxing jurisdiction. This area consists of a wide variety of property types including residential, commercial and industrial, and vacant acreage. Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effect of these forces is also used to identify, classify, and organize comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. In the mass appraisal of commercial properties these subsets of a universe of properties are generally referred to as *market area or economic areas*.

Economic areas are defined by each of the improved property use types (apartment, office, retail, warehouse and special use) based upon an analysis of similar economic or market forces. These include but are not limited to similarities of rental rates, classification of projects (known as building class by area commercial market experts), date of construction, overall market activity or other pertinent influences. Economic area identification and delineation by each major property use type is the benchmark of the commercial valuation system. All income model valuation (income approach to value estimates) is economic area specific. Economic areas are periodically reviewed to determine if re-delineation is required.

Market Analysis

A market analysis relates directly to market forces affecting supply and demand. This study involves the relationships between social, economic, environmental, governmental, and site conditions. Current market activity including sales of commercial properties, new construction, new leases, lease rates, absorption rates, vacancies, allowable expenses (inclusive of replacement reserves), expense ratio trends, and capitalization rate studies are analyzed.

MODEL CALIBRATION

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables and schedules to reflect current local market conditions. Once the models have undergone the specification process, adjustments can be made to reflect new construction procedures, materials and/or costs, which can vary from year to year. The basic structure of a mass appraisal model can be valid over an extended period of time, with trending factors utilized for updating the data to the current market conditions. However, at some point, if the adjustment process becomes too involved, the model calibration technique can mandate new model specifications or a revised model structure.

Cost Schedules

The cost approach to value is applied to all improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are developed based on the Marshall Swift Valuation Service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value. Time and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Gregg County. These modifiers are provided by a national cost service.

Depreciation schedules are developed based on what is typical for each property type at that specific age. Depreciation schedules have been implemented for what is typical of each major class of commercial property by economic life categories. These schedules are then tested to ensure they are reflective of current market conditions. Both actual and effective ages of improvements are noted. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace.

Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition or effective age of a property varies from the norm by appropriately noting the physical condition and functional utility ratings on the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings and depreciation schedules will usually minimize the necessity of this type of an adjustment factor.

Income Models

The income approach to value is applied to those real properties which are typically viewed by market participants as "income producing", and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimation of market rent on a per unit basis. This is derived primarily from actual rent data furnished by property owners and from local market study publications. This per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and on local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an

estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent.

Next a secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income.

Allowable expenses and expense ratio estimates are based on a study of the local market, with the assumption of *prudent management*. An allowance for non-recoverable expenses such as leasing costs and tenant improvements are included in the expenses. A non-recoverable expense represents costs that the owner pays to lease rental space. Different expense ratios are developed for different types of commercial property based on use. For instance, retail properties are most frequently leased on a triple-net basis, whereby the tenant is responsible for his pro-rata share of taxes, insurance and common area maintenance. In comparison, a general office building is most often leased on a base year expense stop. This lease type stipulates that the owner is responsible for all expenses incurred during the first year of the lease. However, any amount in excess of the total per unit expenditure in the first year is the responsibility of the tenant. Under this scenario, if the total operating expense in year one (1) equates to \$10.00 per square foot, any increase in expense over \$10.00 per square foot throughout the remainder of the lease term would be the responsibility of the tenant. As a result, expense ratios are implemented based on the type of commercial property.

Another form of allowable expense is the replacement of short-lived items (such as roof or floor coverings, air conditioning or major mechanical equipment or appliances) requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves.

Subtracting the allowable expenses (inclusive of non-recoverable expenses and replacement reserves) from the effective gross income yields an estimate of net operating income.

Rates and multipliers are used to convert income into an estimate of market value. These include 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 must be based on a thorough analysis of the market.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from the built-up method (band-of –investment). This method relates to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publications.

Rent loss concessions are made on specific properties with vacancy problems. A rent loss concession accounts for the impact of lost rental income while the building is moving toward stabilized occupancy. The rent loss is calculated by multiplying the rental rate by the percent difference of the property's stabilized occupancy and its actual occupancy. Build out allowances (for first generation space or retrofit/second generation space as appropriate) and leasing expenses are added to the rent loss estimate. The discounted value (inclusive of rent loss due to extraordinary vacancy, build out allowances and leasing commissions) becomes the rent loss concession and is deducted from the value indication of the property at stabilized occupancy. A variation of this technique allows that for every year that the property's actual occupancy is less than stabilized occupancy a rent loss deduction may be estimated.

Sales Comparison (Market) Approach

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. As previously discussed in the Data Collection/Validation section of this report, pertinent data from actual sales of properties, both vacant and improved, is pursued throughout the year in order to obtain relevant information which can be used in all aspects of valuation. Sales of similarly improved properties can provide a basis for the depreciation schedules in the Cost Approach, rates and multipliers used in the Income Approach, and as a direct comparison in the Sales Comparison Approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of the appraised values.

ESTIMATES REVIEWED

Field Review

The date of last inspection, extent of that inspection, and the Gregg Appraisal District appraiser responsible are listed in the system. If a property owner disputes the District's records concerning this data in a protest hearing, it may be altered based on the credibility of the evidence provided. Typically, a new field check is then requested to verify this evidence for the current year's valuation or for the next year's valuation. In addition, if a building permit is filed for a particular property indicating a change in characteristics, that property is added to a work file. Finally, even though every property cannot be inspected each year, each appraiser typically designates certain segments of their area of responsibility to conduct field checks.

Commercial appraisers are somewhat limited in the time available to field review all commercial properties of a specific use type. However, a major effort is made by appraisers to field review as many properties as possible or economic areas experiencing large numbers of remodels, renovations, or retrofits, changes in occupancy levels or rental rates, new leasing activity, new construction, or wide variations in sale prices. Additionally, the appraisers frequently field review subjective data items such as building class, quality on construction (known as cost modifiers), condition, and physical, functional and economic obsolescence factors contributing significantly to the market value of the property. In some cases field reviews are warranted when sharp changes in occupancy or rental rate levels occur between building classes or between economic areas. With preliminary estimates of value in these targeted areas, the appraisers test computer assisted values against their own appraisal judgment. While in the field, the appraisers physically inspect sold and unsold properties for comparability and consistency of values.

Office Review

Office reviews are completed on properties not subject to field inspections and are performed in compliance with the guidelines contained in the Commercial Manual. The Commercial Manual outlines the application of the three approaches to value. This manual is rigorously maintained and updated annually.

Office reviews are typically limited by the data presented in final value reports. These reports summarize the pertinent data of each property as well as comparing the previous values to the proposed value conclusions of the various approaches to value. The appraiser may review methodology for appropriateness to ascertain that it was completed in accordance with USPAP or more stringent statutory and district policies. This review is performed after preliminary ratio statistics have been applied. If the ratio statistics are generally acceptable overall the review process is focused primarily on locating skewed results on an individual basis. Previous values resulting from protest hearings are individually reviewed to determine if the value remains appropriate for the

current year based on market conditions. Each appraiser's review is limited to properties in their area of responsibility by property type (improved) or geographic area (commercial vacant land).

Once the appraiser is satisfied with the level of uniformity of value for each commercial property within their area of responsibility, the estimates of value go to noticing.

Statistical and Capitalization Analysis

Statistical analysis of final values is an essential component of quality control. This methodology represents a comparison of the final value against the standard and provides a concise measurement of the appraisal performance. Statistical comparisons of many different standards are used including sales of similar properties, the previous year's appraised value, audit trails, value change analysis and sales ratio analysis.

Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each property type. These summary statistics including, but not limited to, the weighted mean, standard deviation and coefficient of variation, provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value of a particular property type. The level of appraised values can be determined by the weighted mean for individual properties within a specific type, and a comparison of weighted means can reflect the general level of appraised value. Review of the standard deviation and the coefficient of variation can discern appraisal uniformity within a specific property type.

The appraisers review every commercial property type annually through the sales ratio analysis process. The first phase involves ratio studies that compare the recent sales prices of properties to the appraised values of the sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the appraised values. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level of a particular property type needs to be updated in an upcoming reappraisal, or whether the level of market value is at an acceptable level.

Potential gross rent estimates, occupancy levels, secondary income, allowable expenses (inclusive of non-recoverable and replacement reserves), net operating income and capitalization rate and multipliers are continuously reviewed utilizing frequency distribution methods or other statistical procedures or measures. Income model conclusions are compared to actual information obtained on individual commercial properties during the hearing process as well as information from published sources and area vendors.

APPRAISAL PERFORMANCE TEST

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market values. In a ratio study, market values (value in exchange) are typically represented by sales prices (i.e. a sales ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e. an appraisal ratio study). If there are not enough sales to provide necessary representation, independent appraisals can be used as indicators for market value. This can be particularly useful for commercial, warehouse or industrial real property for which sales are limited. In addition, appraisal ratio studies can be used for properties statutorily not appraised at market value, but reflect the use-value requirement. An example of this are multi-family housing projects subject to subsidized rent provisions for other governmental guarantees as provided by legislative statues (affordable housing) or agricultural lands to be appraised on the basis of productivity or use value.

Gregg Appraisal District adopted the policies of the IAAO STANDARD ON RATIO STUDIES, circa July 1999 regarding its ratio study standards and practices. Ratio studies generally have six basic steps: (1) determination of the purpose and objectives, (2) data collection and preparation, (3) comparing appraisal and market data, (4) stratification, (5) statistical analysis, and (6) evaluation and application of the results.

Sales Ratio Studies

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately assessments for this taxing jurisdiction. The primary uses of sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of properties types for reappraisal; identification of potential problems with appraisal procedures; assist in market analyses; and to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Gregg County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by use type semi-annually (or more often in specific areas) to allow appraisers to review general market trends in their area of responsibility. The appraisers utilize programs to evaluate subsets of data by economic area or a specific and unique data item. This may be customized and performed by building class and age basis. In many cases, field checks may be conducted to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraisers by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation).

Comparative Appraisal Analysis

The commercial appraiser performs an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. Appraisers examine average unit prices of sales and average unit appraised values of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. In this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

Industrial Valuation Process

INTRODUCTION

Scope of Work

The industrial appraisers and/or contract appraisers of the Gregg Appraisal District are responsible for developing fair, uniform market values for improved industrial properties and industrial vacant land. The industrial and/or contract appraiser is responsible for the valuation of all tangible general industrial personal property in Gregg County with the exception of those accounts worked by in-house appraisal staff.

Appraisal Resources

- **Personnel** - The industrial section consists of Commercial Appraisers but mostly of contract appraisers. Gregg Appraisal District contracts with the Pritchard and Abbott appraisal firm to value properties for which the district does not have the available personnel or resources. The commercial appraisers, industrial appraiser and contract appraisal staff inspects their assigned properties to obtain information about buildings, site improvements, process and shop equipment, and various items of personal property.

Belva Sanders, RPA (71371)
Patti Coppedge, RPA (70332)
Pritchard and Abbott

Senior Commercial Appraiser
Commercial/Res. Appraiser
Staff Appraisers

- **Data Collecting and Validation** - Appraisal personnel use information provided by property owners concerning the cost to purchase, install, and construct items of real and personal property. The individual characteristics of the property being appraised are the primary factors that drive the appraised value.

An extended range of variations may exist within the same class of industrial property, and there are a multitude of property types within the industrial category. For this reason, effective data collection procedures would be very difficult to organize in a single comprehensive manual. The district has adopted the guide for Marshall & Swift Commercial Building System and the companion data acquisition forms to standardize data collection for buildings assigned to contract appraisal staff. The data generated by these forms enables the appraiser to use the software to value industrial buildings.

Industrial personal property also consists of many different classes of assets with a wide range of variation within each class. The district has adopted the convention of listing assets and estimation effective age of assets in the field.

The field listing is then compared with information furnished by property owners during the final valuation review.

The original real and personal property data used by Gregg CAD was supplied by the ISD Tax Offices and the Gregg County Tax Office. Since that time, the contract appraisal personnel have updated that information based on field review. As new facilities are built, the contract appraisal personnel collect all the real and personal property data necessary to value the property initially, and thereafter, update the information when the property is again visited. Building permit information is received from the cities when a facility is being built.

The appraisers take with them the historical data on the building and site improvements and in some cases the previous listing of personal property at the facility being visited. Changes to the existing structures and personal property are noted and that information is used for value estimation purposes. If cost information for the real or personal property is supplied later, the field data can be compared to that information to judge the accuracy of the information.

Highest and Best Use Analysis

Usually, the current use of the property is the highest and best use of that property. Industrial facilities are most commonly located in areas that support industrial use. In areas where mixed use does not occur, the highest and best use of the property is examined by the appraiser to estimate the effect of this factor.

MODEL SPECIFICATION

Area Analysis

The scope of market forces affecting industrial products and the capital goods used in the production process tends to extend beyond regional considerations. The effects of information and transportation technology are such that most industrial market forces are measured globally. One exception to this general concept is the market for industrial land. The pricing of land tends to be closely tied to possible alternative uses in the area. For this reason, appraisers assigned to land valuation analyze market forces for specific areas and adjust land value schedules appropriately.

Neighborhood Analysis

Neighborhood analysis of the type of properties valued by the commercial/industrial appraiser is not meaningful. Industrial properties do not have the type of generic "sameness" that is appropriate for neighborhood models.

Market Analysis

Market analysis is the basis for finalizing value estimates on properties for which the industrial appraiser has responsibility. Even though many industrial properties are unique in nature, the market type for this type property is analyzed to see how the values of similar or similar as possible properties are affected by market forces. Industrial properties, such as machine shops, have many similar facilities that can be compared to the subject property in terms of type and size of equipment, type of property fabricated or serviced at the subject facility, and other factors. Those similarities help the appraiser estimate the value of the subject property. However, some facilities, such as specialty chemical plants, are so unique in nature that the appraiser must use the closest available plant in terms of output quantity, type of product manufactured, and other factors to estimate the value of the subject property.

Many industrial properties use the same type of building and, depending on the type of business may use the same type of manufacturing or service equipment. However, the manner in which the entire business operation is put together makes that particular facility unique. The district uses information from similar businesses to examine the real and personal property values at a particular business, but the individual characteristics of the business being reviewed determine the value estimation.

Many of the buildings encountered at industrial facilities are generic in construction, such as pre-engineered metal buildings. The cost per square foot to construct these type structures can be used to estimate values at facilities that have similarly constructed buildings. However, the buildings as constructed will have differences that must be taken into account when estimating the final value of the property being reviewed.

A similar analysis is used for personal property. Many items of personal property, such as furniture and fixtures, computers, and even machinery and equipment are generic in construction, but individual characteristics that affect value, such as usage, environment where used, and level of care will have an effect on the final value estimation. When cost data for this type property is available and considered reliable, it is used for value estimation purposes at other plant facilities. However, on-site inspection and information provided by the property owner will affect the final value.

MODEL CALIBRATION

The schedules used by the district are those integrated into Marshall Swift Commercial System for real property improvements. The real property valuation schedules are updated periodically through the use of update disks supplied by Marshall Swift. The valuation schedule incorporated into the district's records is updated annually using a calculated index factor compiled from data in Chemical Engineering Magazine.

Gregg Appraisal District schedules are based on Marshall & Swift schedules and depreciation factors for use in the valuation of all business and industrial personal

property. These schedules are updated annually by Marshall & Swift and True Automation. The contract appraisal firms use similar schedules and methodology based on their experience in valuing real and personal property.

Data Collection Manuals

An extended range of variations may exist within the same class of industrial property, and there are a multitude of property types within the industrial category. For this reason, effective data collection procedures would be very difficult to organize in a single comprehensive manual. The district has adopted the guide for Marshall Swift Valuation System and the companion data acquisition forms to standardize data collection for buildings assigned to the industrial appraisal staff. The data generated by these forms enables the appraiser to use the software to value industrial buildings.

Industrial personal property also consists of many different classes of assets with a wide range of variation within each class. The district has adopted the convention of listing assets and estimating effective age of assets in the field. The field listing is then compared with information furnished by property owners during the final valuation review.

Sources of Data

Gregg County and the various school districts supplied the original real and personal property data used by Gregg Appraisal District in 1980. Since that time, the district and contract appraisal personnel have updated that information based on field review. As new facilities are built, the appraisal personnel collect all the real and personal property data necessary to value the property initially and thereafter update the information when the property is again visited. The district receives building permit information from the cities when a facility is being built. Other sources of data include publications such as various refining and chemical industry magazine articles.

Data Collection Procedures

The district and contract appraisal personnel annually or periodically visit assigned plants. The frequency of the visit is determined by the nature of the business conducted at each facility. For example, refineries and chemical plants are continually changing or adding to processes to extract greater efficiencies or make new products, but machine shops may not add or remove equipment over a period of two or more years.

The appraisers take with them the historical data on the buildings and site improvements and the previous listing of personal property at the facility being visited. Changes to the existing structures and personal property are noted and that information is used for value estimation purposes. If cost information for the real or personal

property is supplied later, the field data can be compared to that information to judge the accuracy of the information.

The district and contract firm appraisal staff members are not assigned any one geographical area of the county. The nature of the business and whether or not the district has the staff resources available determines which properties are valued by contract firms and which properties are valued by the district's appraisal staff. New district appraisers are trained by accompanying appraisers who have performed field visit and appraisal functions for a number of years. Each district appraiser is responsible for the completeness and correctness of their valuation work, but a new appraiser is encouraged to seek the advice of and review by experienced appraisal staff if that person is not sure of their value estimation results.

ESTIMATES REVIEWED

Field Review

The district's personnel periodically review their assigned real and personal property accounts where there is evidence of change at a particular facility and when there is not, these accounts are revisited on a two to three-year cycle. Certain properties are reviewed annually because past experience shows that changes are occurring continually in the real or personal property at that facility. Properties assigned to contract appraisal firms are reviewed annually because changes also occur regularly at these facilities.

The results of prior year hearings and indication of building permits being issued are another source of required field visits. Many times during hearings, issues are presented that cause a value adjustment. Those issues must be field checked to see if these influences will be on going and warrant permanent value adjustment or are transitory and permanent adjustment is not warranted. This information needs to be recorded so the appraiser will be better able to estimate the property value. Building permits must be field checked to see what affect these have on existing structures. Any new construction is noted and the information necessary to value the structure is recorded. Additionally, any structure demolition is noted so the improvement value can be adjusted accordingly.

Part of the field review includes noting any land characteristics that would affect the land value. The district values all land for the properties over which it has responsibility, including those properties assigned to contract appraisal firms. The contract appraisal firms must advise the district of any characteristics that would affect the value of the land associated with that assigned facility.

Office Review

All properties not subjected to field review are reviewed in the office by the district appraiser assigned to particular real or personal properties. The office review relies on historical information in the real or personal property file as the basis for deciding on the estimated value to be placed on the property for the current tax year.

When valuing real property, the characteristics of the property being reviewed are the driving force in value estimation. Experience in valuing other real property, such as a similar building elsewhere, helps the appraiser decide the estimated value to be placed on the subject improvements.

When valuing personal property, the type of furniture, equipment, computers, etc., will be used along with any cost data provided by the property owner to estimate the value. Experience in valuing similar property at other facilities will help the appraiser estimate the value of the subject facility. Individual characteristics of the property, such as usage and maintenance will have a bearing on the value calculated by use of District schedules.

APPRAISAL PERFORMANCE TESTS

Sales Ratio Studies

Ratio studies are an important tool to examine how close appraised values are to market values. The ratio study may use available sales data or may use independent, expert appraisals. Typically, there are not enough sales of industrial properties to show a representation of that class of property in a ratio study.

Comparative Appraisal Analysis

This type of analysis is usually not done on industrial properties due to the unique nature of the property and also because of time and budget constraints regarding available appraisal staff. Only in an instance where a jurisdiction would file a jurisdiction challenge with the Appraisal Review Board would the district perform such an analysis. If a jurisdiction challenge is received by Gregg Appraisal District on an industrial category of properties, the appraisers assigned to those accounts will research the appraisal roll to see what other similar properties exist. The real property values can be compared on an average value per square foot of structure basis, but the differences from one facility to another must be carefully compared because it is unlikely that two different facilities are going to build like improvements and use them in similar ways.

Business Personal Property Valuation

INTRODUCTION

Scope of Work

The personal property appraisers are responsible for developing fair and uniform market values for business personal property located within the district. There are four different personal property types appraised by the district's personal property section: Business Personal Property accounts; Leased Assets; Vehicles; and Multi-Location Assets. There are approximately 8210 business personal property accounts in the Gregg Appraisal District.

Appraisal Resources

- **Personnel** – The Personal Property appraisal staff consists of 2 appraisers. The following appraisers are responsible for determining personal property values:

Sheena Butler, RPA (62130)
Cory Bundick, Class II (73758)

Senior BPP Appraiser
BPP/Res. Appraiser

- **Collecting and Validating Data** - A common set of data characteristics for each personal property account in Gregg County is collected in the field and data entered to the district's computer. The personal property appraisers collect the field data. The personal property staff normally consists of two appraisers and three support staff.

SOURCES OF DATA

Business Personal Property

The district's property characteristic data was originally received from Gregg County and various school district records in 1980, and where absent, collected through a massive field data collection effort coordinated by the district over a period of time. When revaluation activities permit, district appraisers collect new data via an annual field drive-out. This project results in the discovery of new businesses not revealed through other sources. Various discovery publications such as the assumed name listings and state sales tax listings are also used to discover personal property. Tax assessors, city and local newspapers, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

Vehicles and Leased Multi-Location Assets

An outside vendor provides Gregg Appraisal District with a listing of vehicles registered within Gregg County. The vendor develops this listing from the Texas Department of Transportation (DOT) Title and Registration Division records. Other sources of data include property owner renditions and field inspections. The primary source of leased and multi-location assets is property owner renditions.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of personal property is normally its current use.

MODEL SPECIFICATION

SIC Code Analysis

Four digit numeric codes called Standard Industrial Classification (SIC) codes that were developed by the federal government and these classifications are used by Gregg Appraisal District as a way to classify personal property by business type. Gregg Appraisal District has further stratified these codes by adding suffixes to SIC codes in order to group business types that have similar personal property characteristics.

SIC code identification and delineation is the cornerstone of the personal property valuation system at the district. All of the personal property analysis work done in association with the personal property valuation process is SIC code specific. SIC codes are delineated based on observable aspects of homogeneity. SIC code delineation is periodically reviewed to determine if further SIC code delineation is warranted.

MODEL CALIBRATION

Cost Schedules

Cost schedules are developed by district personal property valuation appraisers. The cost schedules are developed by analyzing cost data from property owner renditions, hearings, and published cost guides. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format, but some SIC codes are in a price per unit format, such as per room for hotels.

Statistical Analysis

Summary statistics by SIC code provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value by SIC code.

FINAL MODELS (Depreciation Schedule & Trending Factors)

Business Personal Property

Gregg Appraisal District's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from Gregg Appraisal District developed valuation models. The trending factors used by Gregg Appraisal District to develop RCN are based on published valuation guides. The percent good depreciation factors used by Gregg Appraisal District are also based on published valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

$$\text{PVF} = \text{INDEX FACTOR} \times \text{PERCENT GOOD FACTOR}$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

$$\text{MARKET VALUE ESTIMATE} = \text{PVF} \times \text{HISTORICAL COST}$$

This mass appraisal PVF schedule is used to ensure that estimated values are uniform and consistent within the market.

Personal Property Appraisal

The valuation process has two main objectives: 1). Analyze and adjust existing SIC models. 2). Develop new models for business classifications not previously integrated into our system. The delineated sample is reviewed for accuracy of SIC code, square footage, field data, and original cost information. Models are created and refined using actual original cost data to derive a typical replacement cost new (RCN) per square foot for a specific category of assets. The RCN per square foot is depreciated by the estimated age using the depreciation table adopted for the tax year.

The data sampling process is conducted in the following order: 1) Prioritizing Standard Industrial Classification (SIC) codes for model analysis. 2) Compiling the data and developing the reports. 3) Field checking the selected samples. The models are built and adjusted using verified information. The models are then tested against the previous year's data. The typical RCN per square foot (or applicable unit) is determined by a statistical analysis of the available data.

These same schedules are used in the general business personal property valuation program to estimate the value of new accounts for which no property owner's rendition is filed. Model values are also used to establish tolerance parameters for testing the valuation of property for which prior years' data exist or for which current year rendered information is available. The calculated current year value or the prior year's value is compared to the indicated model value. Allowable tolerance ranges may be adjusted from year to year depending on the analysis of the results of the prior year.

Vehicles Leased and Multi-Location Assets

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides. Leased and multi-location assets are valued using the PVF schedules mentioned above. If the asset to be valued in this category is a vehicle, then NADA published book values are used. Assets that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

ESTIMATES REVIEWED

Business Personal Property

A district valuation computer program exists in a mainframe environment that identifies accounts in need of review based on a variety of conditions. Property owner renditions, accounts with field or other data changes, accounts with prior hearings, new accounts, and SIC cost table changes are all considered. The accounts are processed by the valuation program and pass or fail preset tolerance parameters by comparing appraised values to prior year and model values. Accounts that fail the tolerance parameters are reviewed by the appraisers.

Vehicles Leased and Multi-Location Assets

A vehicle master file is received on tape from an outside vendor and vehicles in the district's system from the prior year are matched to current DOT records. The vehicles remaining after the matching process are set up as new accounts. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides. Leasing and multi-location accounts that have a high volume of vehicles or other assets are loaded programmatically if reported by the property owner electronically. Electronic renditions, usually on diskette, often require reformatting before they can be loaded to the account. Accounts that render by hard copy are data entered by the CAD. After matching and data entry, reports are generated and reviewed by an appraiser. Once proofed, the account is noticed after supervisor approval.

APPRAISAL PERFORMANCE TEST

Each year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Gregg Appraisal District's personal property values and ratios are formed. Gregg Appraisal District can test new or revised cost and depreciation schedules by running the valuation program in a test mode prior to the valuation cycle. This can give appraisers a chance to make additional refinements to the schedules if necessary.

LIMITING CONDITIONS

The appraisal value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
4. I have provided a list of staff providing significant mass appraisal assistance to the person signing this certification.
5. Attached are the district's 2014 ratio study results, 2012 MAPS review and 2013 PTAD Property Value Study.



**Appraisal Staff of
Registered Professional Appraiser's (RPA) designation
by the Department of Licensing & Regulation of The State of Texas
and Those Providing Significant Mass Appraisal Assistance:**

Libby Neely, RPA, CCA, CTA (66802) Libby Neely
Deputy Chief Appraiser

Joy Gross, CTA, RPA (15613) Joy Gross
Director of Technicians

Stephanie Bennett, RPA (72324) Stephanie Bennett
Director of IT/GIS

Sheena Butler, RPA (62130) Sheena Butler
Senior Appraiser, Business (Personal Property)

Mark Cormier, RPA (70498) Mark Cormier
Senior Appraiser, Residential Property

Belva Sanders, RPA (71371) Belva Sanders
Senior Appraiser, Commercial Property

Patti Coppedge, RPA (70332) Patti Coppedge
Appraiser, Commercial/Res,

Sales Ratio Report

2/28/2014 10:55:20AM

Sale # Buyer/Seller/Deed Sale Date/Confirm/Land Type Dimensions Imp Class E-Bit Y-Bit Imp Value Land Value Area Imp Living Area Avg Price/ Sqft Avg Price/ Sqft Market Sale Price Lend/ Market Lend/ Sale Price Ratio

Sales Ratio Report Parameters

Search by State Code

A1 (REAL - RESIDENTIAL, SINGLE FAMILY)
E1 (REAL - FARM & RANCH IMPROVMENTS, RESIDENCE)

Search by Sale Date

From: 02/01/2013
To: 03/01/2014

Search by Sale Type Code

VF (VERIFIED FORCLOSURE SALE)
VV (VALID CODE)

Sort By

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2014

Report Type: Improved Property

Includes Confidential Sales.

Begin Group >>

Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdi:	Schl:	City:	Legal Acage	Imp 3 Decc:	St Cdi:	Schl:	City:	Legal Acage	Imp 3 Decc:	Eff size	subty	Sale Type:	Ratio Type:
176786	R	SMITH DAVID K/WRIGHT LACY & JUSTIN POEL	161,600	161,600	161,600	1984	1984	SLV	CLV		1984	1984	SLV	CLV		173,100	200 ERSKINE DR	VV	0.0700
57816	R	5060000873-020-00-02	161,600	161,600	161,600	1984	1984	SLV	CLV		1984	1984	SLV	CLV		173,100	200 ERSKINE DR	VV	0.0744
S060	1%-100 L%-100	N5080 1%-115 L%-115	161,600	161,600	161,600	1984	1984	SLV	CLV		1984	1984	SLV	CLV		173,100	200 ERSKINE DR	VV	0.0000
177237	R	DBVIS SCOTT MICHAEL & DAVID E BEVIS/PMORGAN CHASE BANK NA	161,600	161,600	161,600	1870	1870	SWO	CWO		1870	1870	SWO	CWO		41,410	202 N WHATLEY RD	VF	0.0376
13024	R	0069003806-027-01-01	161,600	161,600	161,600	1870	1870	SWO	CWO		1870	1870	SWO	CWO		41,410	202 N WHATLEY RD	VF	0.0376
A0069	1%-100 L%-100	N0069 1%-105 L%-105	161,600	161,600	161,600	1870	1870	SWO	CWO		1870	1870	SWO	CWO		41,410	202 N WHATLEY RD	VF	0.5000

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
177332	7 PILLARS PROPERTIES LLC/MILLER, ALLEN MAC THE	2/8/2013		EXCPFF: 100.00 DEPTH: 139.00	F3P	1858	59,620	5,000	1,769	36.53	33.35	64,620	59,000	0.0800	0.0848	1.0953
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	A1	Schl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V
61092	R 5580000009-002-02		N5580 1%-100 L%-100	55800			LT 2 BLK 9 (NCB 471) PINEWOOD PARK						410 N JEAN DR		0.0000	0.0000
MA Econ%:	100.00		Land Econ%:				LONGVIEW, TX 75602						Appraiser:	MM		
MA Phys%:	100.00		MA Func%:	100.00	0.0085	0.00										
MA Base%:	45.00															
177381	HASSIG JAMES & JEANINGLE CONNIE MAY	2/11/2013		EXCP SQ: 20255.40 AC: 0.4650	M5	2006	263,670	60,000	2,698	119.97	122.31	323,670	330,000	0.1900	0.1818	0.9808
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	A1	Schl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V
199362	R 2708010002-010-00-02		LT 10 BLK 2 GRACE HILL UNIT 1	263,670			3618 HOBSON RD						0.4650 S2708 1%-100 L%-100		N2708 1%-100 L%-100	
MA Econ%:	100.00		Land Econ%:				LONGVIEW, TX 75605						Appraiser:	NJ		
MA Phys%:	100.00		MA Func%:	100.00	100.00	0.00										
MA Base%:	94.00															
177412	GONZALES ANGELA R/SMITH BRADLEY L & MUSTIM	2/12/2013		EXCPFF: 128.45 DEPTH: 200.70	M4	1975	138,530	12,500	1,827	82.67	81.55	151,030	149,000	0.0800	0.0839	1.0136
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	A1	Schl:	SPT	City:	CLV	Sale Type:	VV	Ratio Type:	V
56730	R 5170006001-011-00-02		5170-02	138,530			LT 11 BLK 6001 OAKLAWN MANOR						109 KINGS LN LONGVIEW,		0.0000	0.0000
MA Econ%:	100.00		Land Econ%:				TX 75605						Appraiser:	JR		
MA Phys%:	100.00		MA Func%:	100.00	100.00	0.00										
MA Base%:	64.00															
177442	JONES PETER LEE & KATHY YVONNE/VASTERLING STEVEN D & HOLLY D	2/13/2013		EXCP SQ: 22348.28 AC: 0.5130	M3P	2010	233,100	20,000	2,265	111.74	109.49	253,100	248,000	0.0800	0.0807	1.0206
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	A1	Schl:	SSB	City:	CLV	Sale Type:	VV	Ratio Type:	V
201489	R 3262000000-012-00-04		LT 12 HOLLOW CREEK ADDN	233,100			327 CARRA ST						0.5130 S3262 1%-100 L%-100		N3282 1%-88 L%-88	
MA Econ%:	100.00		Land Econ%:				GLADEWATER, TX 75647						Appraiser:	CF		
MA Phys%:	100.00		MA Func%:	100.00	100.00	0.00										
MA Base%:	98.00															
177467	LUKER KATHERINE/REHNEY WILLIAM	2/14/2013		EXCPFF: 96.10 DEPTH: 175.00	M3P	1963	81,000	1,670	1,385	59.69	51.26	82,670	71,000	0.0200	0.0235	1.1644
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	A1	Schl:	SKG	City:	CKG	Sale Type:	VV	Ratio Type:	V
56166	R 4790000003-010-00-04		4790-01	81,000			LT 10 BLK 3 NORTH BROADMOOR						705 FLOREY ST KILGORE,		0.0000	0.0000
MA Econ%:	100.00		Land Econ%:				TX 75662						Appraiser:	EA		
MA Phys%:	100.00		MA Func%:	100.00	100.00	0.00										
MA Base%:	55.00															
177472	MOLINA PIERO F &	2/14/2013		EXCP SQ: 13300.00 AC: 0.3053	M5M	2001	205,780	24,000	2,157	106.53	96.46	229,780	208,072	0.1000	0.1153	1.1043
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	A1	Schl:	SKG	City:	CKG	Sale Type:	VV	Ratio Type:	V
54780	R 4790000003-010-00-04		4790-01	205,780			LT 10 BLK 3 NORTH BROADMOOR						705 FLOREY ST KILGORE,		0.0000	0.0000
MA Econ%:	100.00		Land Econ%:				TX 75662						Appraiser:	EA		
MA Phys%:	100.00		MA Func%:	100.00	100.00	0.00										
MA Base%:	55.00															

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land	Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
46980	R 3105010001-028-00-02			Legal Description	3105-01						1135 KENSINGTON CT		0.0000		0.0000
177545	GERREN SYLVIA LRAKE MEDGET GALL SPICER	2/18/2013		EXCPFF: 50.00 DEPTH: 150.00	F3M			130,380	28,870	36.85	31,120	32,500	0.0700	0.0692	0.9575
39591	R 192500001-027-00-02			Legal Description	1925-01						205 RICHARDSON DR		0.0000		0.0000
177549	NELSON KAREN J MILLER ROY G & JANET G	2/18/2013		EXCPFF: 128.50 DEPTH: 235.30	M5P			28,870	9,850	60.14	148,800	167,000	0.0700	0.0590	0.8910
51792	R 3890020004-013-00-01			Legal Description	4600-01						508 NOEL DR LONGVIEW,		0.0000		0.0000
177567	LONO TODD & CASSIDY BROOKE LONG/JPMORGAN CHASE BANK NAT ASSOC SUCCESSOR	2/20/2013		EXCPFF: 120.00 DEPTH: 150.00	M4			138,950	12,080	81.13	131,110	112,000	0.0900	0.1079	1.1706
53890	R 3650000001-013-00-02			Legal Description	3650-01						805 FLEETWOOD DR		0.0000		0.0000
177573	PAULIGNER RICKBEY & VICKI HOPKINSON SANDRA	2/20/2013		EXCPFF: 100.00 DEPTH: 198.00	M5M			119,030	16,670	75.18	167,800	182,000	0.1000	0.0916	0.9220
46554	R 3070010005-001-00-02			Legal Description	3070-06						21 IRIS CIR LONGVIEW, TX		0.0000		0.0000
53070	R 3070010005-001-00-02			Legal Description	3070						2804 SWAN ST LONGVIEW,		0.0000		0.0000
177575	GALLANT MICHAEL JOUZTS ERIC R & NICHOLE N	2/20/2013		EXCPFF: 100.00 DEPTH: 142.50	M4			151,130	12,070	113.13	143,340	145,000	0.0800	0.0832	0.9886

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio
108053 R	MC FADIN DENNIS	2/20/2013	3070-06	Imp 1 Value: 7315.00 Imp 1 Desc: AC: 0.1679 FF: 60.00 DEPTH: 122.00	M5M	131,270	158,630	1,702	105.76	SWAN ST LONGVIEW, TX	180,000	0.0900	0.0833	0.9646
177578	MC FADIN DENNIS	2/20/2013	EXCP SQ: 7315.00	Imp 1 Value: 158,630 Imp 1 Desc: FF: 60.00 DEPTH: 122.00	M5M	131,270	158,630	1,702	105.76	SWAN ST LONGVIEW, TX	180,000	0.0900	0.0833	0.9646
177579	LEE REBECCA/CROWE	2/20/2013	EXCPFF: 75.00	Imp 1 Value: 75.00 Imp 1 Desc: DEPTH: 159.20	M4M	131,270	105,100	1,747	66.42	20 EDEN DR KILGORE, TX	110,000	0.0900	0.0894	1.0548
48063 R	GRAVES LARONDA	2/21/2013	EXCPFF: 101.90	Imp 1 Value: 101.90 Imp 1 Desc: DEPTH: 144.10	M5M	131,270	122,720	2,026	73.05	2000 HUGHEY DR	148,000	0.1100	0.1074	0.9366
177600	GRAVES LARONDA	2/21/2013	EXCPFF: 101.90	Imp 1 Value: 101.90 Imp 1 Desc: DEPTH: 144.10	M5M	131,270	122,720	2,026	73.05	2000 HUGHEY DR	148,000	0.1100	0.1074	0.9366
177603	STACEY DOUGLAS	2/21/2013	EXCPFF: 75.00	Imp 1 Value: 75.00 Imp 1 Desc: DEPTH: 159.00	M5	131,270	214,470	2,370	99.35	235,470	230,000	0.0900	0.0913	1.0238
197613 R	KNAPP RONALD L & JILLIAN DUBRO	2/21/2013	EXCP SQ: 10988.40	Imp 1 Value: 10988.40 Imp 1 Desc: AC: 0.3900	M4	131,270	80,210	1,236	68.05	84,110	85,000	0.0500	0.0459	0.9895
177604	KNAPP RONALD L & JILLIAN DUBRO	2/21/2013	EXCP SQ: 10988.40	Imp 1 Value: 10988.40 Imp 1 Desc: AC: 0.3900	M4	131,270	80,210	1,236	68.05	84,110	85,000	0.0500	0.0459	0.9895
19021 R	WILLIAM L	01/9/2009	EXCP SQ: 5000.00	Imp 1 Value: 5000.00 Imp 1 Desc: AC: 0.3900	M4	131,270	325 MELBA AVE							0.3900

True Automation, Inc.

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Sale Price	Land/Market	Land/Sale Price	Ratio
A0188	100% L%-100			10188 1%-100 L%-100										
<p>MA Econ#: 100.00 Land Econ#: 100.00 MA Phys:MA Func#:100.00/100.00 Land Func#:Land Phys: 59.00 MA Base#: 59.00</p>														
177607	MCNEEL ANDREW & JENNIFER/POWELL SHAWNA	2/21/2013		EXCPFF: 200.00 DEPTH: 212.00	MAM	80,210	122,100	6,680	1,125	114.47	128,780	0.0500	0.0481	0.9265
<p>Imp 1 Value: 100.00 Imp 2 Value: 122,100 Imp 3 Value: 139,000 Imp 1 Desc: Imp 2 Desc: Imp 3 Desc: CB</p>														
<p>GLADEWATER, TX 75647</p>														
<p>VV PER INT 9/17/13 TN</p>														
1884														
<p>1884 St Ccd: A1 Sht: S88 City: SBB Legal Acres: 409 LYNDALL ST Site Location: LT 7 BLK 5 ALLWRIGHT ACRES #2</p>														
<p>Imp 1 Value: 122,100 Imp 2 Value: 122,100 Imp 3 Value: 139,000 Imp 1 Desc: Imp 2 Desc: Imp 3 Desc: JR</p>														
<p>GLADEWATER, TX 75647</p>														
<p>VV PER INT 9/17/13 TN</p>														
2002					M5		229,600	8,500	2,610	91.23	238,100	0.0400	0.0370	1.0352
<p>2002 St Ccd: A1 Sht: SLV City: CLV Legal Acres: 1403 WALTER ST Site Location: LT 2 BLK 1 BUCE EST</p>														
<p>Imp 1 Value: 229,600 Imp 2 Value: 238,100 Imp 3 Value: 230,000 Imp 1 Desc: Imp 2 Desc: Imp 3 Desc: JR</p>														
<p>LONGVIEW, TX 75605</p>														
<p>VV PER INT 9/17/13 TN</p>														
1895					M5		154,730	26,780	1,790	101.40	172,500	0.1500	0.1553	1.0522
<p>1895 St Ccd: A1 Sht: SSH City: CLV Legal Acres: 3806 FERN RIDGE DR Site Location: LT 27 BLK 1 FERN RIDGE #1</p>														
<p>Imp 1 Value: 154,730 Imp 2 Value: 172,500 Imp 3 Value: 172,500 Imp 1 Desc: Imp 2 Desc: Imp 3 Desc: JR</p>														
<p>LONGVIEW, TX 75605</p>														
<p>VV PER INT 9/16/13 TN</p>														
2010					M4		158,450	20,000	1,838	97.09	174,000	0.1100	0.1149	1.0256
<p>2010 St Ccd: A1 Sht: SSH City: CLV Legal Acres: 404 ALTA ST LONGVIEW, TX 75604 Site Location: TX 75604</p>														
<p>Imp 1 Value: 158,450 Imp 2 Value: 174,000 Imp 3 Value: 174,000 Imp 1 Desc: Imp 2 Desc: Imp 3 Desc: NJ</p>														
<p>LONGVIEW, TX 75604</p>														
<p>VV PER NJ 3/28/13 TN</p>														
1890					MAM		122,930	9,210	1,681	78.61	132,140	0.0700	0.0709	1.0165
<p>1890 St Ccd: A1 Sht: SPT City: CLV Legal Acres: 503 E LYNNWOOD LN Site Location: LT 2 BLK P (NCB 3763) TOM EVERETT</p>														
<p>Imp 1 Value: 122,930 Imp 2 Value: 132,140 Imp 3 Value: 130,000 Imp 1 Desc: Imp 2 Desc: Imp 3 Desc: EH</p>														
<p>LONGVIEW, TX 75604</p>														

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Continent/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
177628	JONES WILLIE FAMILLS HERBERT & KAROL	2/25/2013	EXCPFF: 100.00 185.00	DEPTH: 150.00	M4		89,990	5,280	1,742	54.69	95,270	102,000	0.0600	0.0518	0.9340	
70318	R 740000004-015-00-02		Legal Description 7400-03													
S7400	1%-100 L%-100		N7400 1%-88 L%-88													
MA Econk:	100.00		Imp 1 Value:													
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:													
MA Basek:	59.00															
177629	GUERRA LUDY L & MICHAEL R MARTINSTRANGIE HOWARD W	2/25/2013	EXCPFF: 50.00	DEPTH: 150.00	M3P		81,780	4,950	1,308	66.31	86,730	87,500	0.0600	0.0566	0.9912	
49281	R 357000006-002-00-02		Legal Description 3570-02													
S3570	1%-100 L%-100		N3570 1%-89 L%-89													
MA Econk:	100.00		Imp 1 Value:													
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:													
MA Basek:	67.00															
177656	STEBBLE JACK L/FEDERAL NATIONAL MTO ASSOC	2/28/2013	BRN1 SQ: 42253.20	AC: 0.9700	F4		51,070	13,030	2,240	28.62	64,100	42,000	0.2000	0.3102	1.5262	
19518	R 0201009204-076-00-02		Legal Description D5-SE													
A0201	1%-100 L%-100		N0201 1%-100 L%-100													
MA Econk:	100.00		Imp 1 Value:													
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:													
MA Basek:	26.00															
177660	JARAMILLO JULIO/TATUM TENNA JOYCE	2/28/2013	EXCPFF: 70.00	DEPTH: 115.00	M3P		79,540	6,170	1,183	72.45	85,710	90,000	0.0700	0.0686	0.9523	
69872	R 7300012024-015-00-02		Legal Description 7300-06													
S7300	1%-100 L%-100		N7300 1%-98 L%-98													
MA Econk:	100.00		Imp 1 Value:													
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:													
MA Basek:	64.00															
177672	MILLS HERBERT/CASSEL MELVYN C & JOHN CASSEL	2/27/2013	EXCPFF: 50.00	DEPTH: 150.00	F3		32,150	2,250	1,112	30.94	34,400	35,000	0.0700	0.0643	0.9829	
70760	R 745000005-007-00-02		Legal Description 7450-05													
S7450	1%-100 L%-100		N7450 1%-100 L%-100													
MA Econk:	100.00		Imp 1 Value:													
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:													
MA Basek:	34.00															
177673	MORALAES DANIEL/FANNIE MAE	2/27/2013	EXCPFF: 92.50	DEPTH: 140.00	M4M		96,280	9,200	1,431	46.82	105,480	67,000	0.0900	0.1373	1.5743	
MA Econk:	100.00		Imp 1 Value:													
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:													
MA Basek:	34.00															

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Cities	E-Bit Y-Bit	Imp Value	Living Area	Avg Price/Sqft	Market Subdiv	Sale Price	Land/Market	Land/Price	Ratio
62842	R 5900000018-004-00-04		5900-01	1%-.115 L%-.115										0.0000
			N5900	1%-.115 L%-.115										0.0000
			32' LT 5)											0.0000
														0.0000
177674	MASSOM LLC/LONGVIEW ALPHA CONSTRUCTION CO LLC	2/27/2013	EXCP SQ:	10711.00 AC: 0.2459	MAP	2012	205,210	19,820	97.16	225,030	229,900	0.0900	0.0862	0.9788
			FF: 78.22	DEPTH: 140.45										
58281	R 5111076013-018-00-02		5111-05			2012								0.0000
			N5111	1%-.104 L%-.104										0.0000
														0.0000
177675	RESENDIZ FREDDY/MOBBS BUILDERS LLC	2/27/2013	EXCP SQ:	13531.02 AC: 0.3106	MA	2012	179,230	10,000	105.72	189,230	162,728	0.0500	0.0615	1.1629
			FF: 87.28	DEPTH: 155.03										
177688	PATINA CESAR & ORALIA RABADAN/PARKER VALINDA	2/28/2013	EXCP FF:	104.45 DEPTH: 150.00	MAP	1957	108,750	9,970	64.59	118,720	131,000	0.0800	0.0761	0.9063
177687	CARLISLE MICHAEL & BOBBIE/MYERS ADRIENNE C	3/1/2013	EXCP FF:	100.00 DEPTH: 150.00	MA	1980	117,460	16,350	85.23	133,810	132,000	0.1200	0.1239	1.0137
177698	WALLACE AUGUST M & HELEN K/WALTRIP TODD J	3/1/2013	EXCP SQ:	21513.00 AC: 0.4939	M7M	1993	305,920	33,290	105.67	339,110	305,000	0.1000	0.1092	1.1118
			FF: 125.15	DEPTH: 171.90										
84856	R 3335040002-019-00-02		3335-04			1993								0.0000
														0.0000

True Automallion, Inc.

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Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
S3335 1%-100 L%-100			N3335 1%-93 L%-93												
MA Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 94.00			Imp 1 Value: Imp 1 Desc:												
177700 MALLORY JIMMY D & PHYLLIS REYNOLDS / CURTIS & HAZEL	3/1/2013		EXCPSC: 6046.00 AC: 0.1388 FF: 55.00 DEPTH: 109.94	M5M		145,630	27,500	1,847	93.74	173,130	172,000	0.1600	0.1599	1.0066	
Prop ID / Type 109183 R 2122010001-003-00-02 S2122 1%-100 L%-100	Geo ID / Map ID	Legal Description	St Cdt: A1 Site Location	Schl: SPT	City: CLV Legal Acage										
MA Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 87.00			Imp 1 Value: Imp 1 Desc:												
177704 BONNEVILLE CLAYTON PAUL/ANDERSON TOMMIE R	3/1/2013		EXCPSC: 52535.36 AC: 1.2060	M4		123,440	14,330	1,670	82.50	137,770	144,000	0.1000	0.0995	0.9567	
Prop ID / Type 67135 R 6850000000-013-00-02 100 N8850 1%-108 L%-108	Geo ID / Map ID	Legal Description	St Cdt: A1 Site Location	Schl: SLV	City: SLV Legal Acage										
MA Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 66.00			Imp 1 Value: Imp 1 Desc:												
177715 COUPE JEREMIAH S & LAUREN/EAST MORRIS D II & NANCY C	3/4/2013		EXCPSC: 10400.00 AC: 0.2388 FF: 80.00 DEPTH: 130.00	M6		252,900	37,500	2,368	122.64	290,400	299,500	0.1300	0.1252	0.8696	
Prop ID / Type 184528 R 2383030002-009-00-02	Geo ID / Map ID	Legal Description	St Cdt: A1 Site Location	Schl: SSH	City: SSH Legal Acage										
MA Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 96.00			Imp 1 Value: Imp 1 Desc:												
177717 ORGAIN MARGARET M/ROO CONSTRUCTION CO LLC	3/4/2013		EXCPSC: 13125.00 AC: 0.3013 FF: 75.00 DEPTH: 175.00	M5P		238,870	24,400	2,275	115.72	263,270	272,000	0.0900	0.0897	0.9679	
Prop ID / Type 1144916 R 4256000001-006-00-02	Geo ID / Map ID	Legal Description	St Cdt: A1 Site Location	Schl: SSH	City: SSH Legal Acage										
MA Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 98.00			Imp 1 Value: Imp 1 Desc:												
177718 YARBROUGH ERIC Y & LANA/HASS WILLIAM B	3/4/2013		EXCPSC: 33136.00 AC: 0.7607 FF: 269.40 DEPTH: 123.00	M4		125,470	11,850	2,258	60.81	137,320	124,850	0.0900	0.0949	1.0999	
Prop ID / Type 35054 R 1000000000-001-00-01 100 N1000 1%-100 L%-100	Geo ID / Map ID	Legal Description	St Cdt: A1 Site Location	Schl: SWO	City: SWO Legal Acage										
MA Econk: 95.00			Imp 1 Value:												

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
177719	FOWLER DANIEL E & TERRI S SHORE BOBBY E & MARY SHORE	3/4/2013	EXCP:FF	124.80 DEPTH: 153.00	M5	1984	148,100	28,880	2,251	78.62	176,980	177,500	0.1600	0.1627	0.9971	
MA Phys:MA Func:	100.0090.00Land Func:Land Phys:															
MA Base%:	64.00															
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SLV	City: CLV	Legal Acrage			Sale Type: WV		Ratio Type: V			
48253 R	3340001012-002-00-02		3340-04		LT 2 BLK 1012 HUNTINGTON PARK						1703 CENTENARY DR		Neighborhood	0.0000	0.0000	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	59.00															
177720	LAURENS JEFFERY M & DANIELLE M TVAUGHER BUILDERS LLC	3/4/2013	EXCP:SC	19233.83 AC: 0.4415 FF: 114.87 DEPTH: 167.44	M5P	2012	249,340	40,000	2,347	123.28	289,340	285,000	0.1400	0.1404	1.0152	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	99.00															
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SSH	City: CLV	Legal Acrage			Sale Type: WV		Ratio Type: V			
1144930 R	425600002-010-00-02		LOT 10 BLK 2 MAGRILL PLACE		4900 WILL WAY						0.0000 S4256 1%-100 L%-100		Neighborhood	N4256 1%-99 L%-99		
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	99.00															
177722	LINDVALL JAMIE L & RACHEL M GARITH RONNIE	3/4/2013	EXCP:FF	80.00 DEPTH: 140.00	M5	1979	123,230	13,600	1,727	79.23	136,830	160,000	0.1000	0.0850	0.8552	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	66.00															
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SPT	City: CLV	Legal Acrage			Sale Type: WV		Ratio Type: V			
58079 R	5111036005-014-00-02		5111-01		LT 14 BLK 6005 OAK FOREST #3A						1811 MELISSA ST		Neighborhood	0.0000	0.0000	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	66.00															
177723	COX DALE & STELLA/BAKER ROGERS P & BETTY C	3/4/2013	EXCP:SO	11400.00 AC: 0.2817 FF: 95.00 DEPTH: 120.00	M6	1985	243,200	43,500	2,619	109.47	286,700	255,000	0.1500	0.1706	1.1243	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	84.00															
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SPT	City: CLV	Legal Acrage			Sale Type: WV		Ratio Type: V			
87074 R	7550167030-023-00-02		7500-20		LT 23 BLK 7030 WILDWOOD #16						1205 LESLEY LN		Neighborhood	0.0000	0.0000	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	84.00															
177726	NEED FREDERICK J & JULIE L JOHNSON JASON EUGENE	3/4/2013	EXCP:SO	8886.24 AC: 0.2040	MA	2008	137,390	20,000	1,602	98.25	157,390	157,500	0.1300	0.1270	0.9983	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	84.00															
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SWO	City: CWO	Legal Acrage			Sale Type: WV		Ratio Type: V			
200173 R	7076020001-006-00-01		E5		LT 6 BLK 1 THOMPSON 2 SUB-DIV						6 OAK RUN WHITE OAK,		Neighborhood	0.0000	0.0000	
MA Econk:	100.00															
MA Phys:MA Func:	100.00100.00Land Func:Land Phys:															
MA Base%:	84.00															

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Type	Land Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Avg Price/Sqft	Market Sale Price	Land/Market	Land/Sale Price	Ratio
177729	DOMORAD DEREK & PATRUCIA BAWCIENTRIB BARON T & JESSICA A	3/5/2013	EXCPFF: 120.00 132.00	DEPTH: 133.00	M4P	1957	169,040	8,820	2,445	72.74	67.18	177,860	0.0500	0.0637	1.0829
	Prop ID / Type 0800-15 R 0800000016-009-00-04					1957				City: SKG Legal Acrage: LT 9 NCB 16 KILGORE VAN WINKLE ACREAGE 223 PARKVIEW ST KILGORE, TX 75662					Ratio Type: V Neighborhood: 0.0000
	MA Econk: 100.00 MA Physk: MA Funck: 100.00 MA Basek: 64.00						Imp 1 Value: 169,040 Imp 2 Desc:			Imp 3 Value: 78.09 Imp 3 Desc:					
177736	RANCOUR ROCKY R/GARCIA LUIS & CARMEN	3/4/2013	EXCPFF: 70.00	DEPTH: 133.00	M4M	2004	110,180	5,400	1,480	77.67	77.67	115,580	0.0500	0.0470	1.0055
	Prop ID / Type 198053 R 179002002-009-00-02					2004				City: CLV Legal Acrage: 1231 MEADOWVIEW DR LONGVIEW, TX 75604					Ratio Type: V Neighborhood: N1780 1%-80 L%-80
	MA Econk: 100.00 MA Physk: MA Funck: 100.00 MA Basek: 92.00						Imp 1 Value: 110,180 Imp 2 Desc:			Imp 3 Value: 55.42 Imp 3 Desc:					
17741	PANNELL JOHN KEITH/BICKERSTAFF STARLA & PAUL M	3/5/2013	EXCPFF: 100.00	DEPTH: 200.00	M4	1962	126,340	5,000	2,370	55.42	54.22	131,340	0.0400	0.0389	1.0221
	Prop ID / Type 71286 R 752000001-008-00-01					1962				City: CWO Legal Acrage: LT 8 BLK 1 WHITE OAK PLACE OAK, TX 75683					Ratio Type: V Neighborhood: 0.0000
	MA Econk: 100.00 MA Physk: MA Funck: 100.00 MA Basek: 57.00						Imp 1 Value: 126,340 Imp 2 Desc:			Imp 3 Value: 55.42 Imp 3 Desc:					
177752	LINKA PRZEMYSLA WHORNSBY WILLIAM R & SHAWNA L	3/8/2013	EXCPFF: 93.00	DEPTH: 153.00	M4P	1974	167,190	13,420	2,608	69.25	65.18	180,610	0.0700	0.0789	1.0624
	Prop ID / Type 59405 R 533000002-001-00-02					1974				City: CLV Legal Acrage: LT 1 BLK 2 (NCB 976) PARKWOOD TX 75601					Ratio Type: V Neighborhood: 0.0000
	MA Econk: 100.00 MA Physk: MA Funck: 100.00 MA Basek: 63.00						Imp 1 Value: 167,190 Imp 2 Desc:			Imp 3 Value: 69.25 Imp 3 Desc:					
177754	LATTERY SHELDON/GRREEN KATHIE	3/8/2013	EXCPFF: 95.00	DEPTH: 130.00	M5M	1976	146,430	12,650	1,989	79.98	73.91	159,080	0.0800	0.0861	1.0822
	Prop ID / Type 39395 R 1895020997-011-00-02					1976				City: CLV Legal Acrage: LT 11 (NCB 997) COUSHATTA HILLS EAST #2 1102 APACHE CT LONGVIEW, TX 75605					Ratio Type: V Neighborhood: 0.0000
	MA Econk: 100.00 MA Physk: MA Funck: 100.00 MA Basek: 65.00						Imp 1 Value: 146,430 Imp 2 Desc:			Imp 3 Value: 75.89 Imp 3 Desc:					
177759	PATTERSON JARED MARSHALL/JOHNSON JASON E & AMANDA J	3/7/2013	EXCPFF: 100.00	DEPTH: 150.00	M4	1963	136,380	11,000	1,942	75.89	84.96	147,380	0.0700	0.0667	0.8932
	Prop ID / Type S1985 1%-100 L%-100					1963				City: CF					Ratio Type: V Neighborhood: 0.0000
	MA Econk: 100.00 MA Physk: MA Funck: 100.00 MA Basek: 65.00						Imp 1 Value: 136,380 Imp 2 Desc:			Imp 3 Value: 75.89 Imp 3 Desc:					

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Living Area	Avg Price/ Sqft	Market Sale Price	Land/Market Ratio	Land/ Sale Price Ratio
46536 R	3070010003-014-00-02					1963						
S3070	1%-100 L%-100											0.0000
MA Econ%: 100.00	Land Econ%:											
MA Phys%: 100.00	MA Func%: 100.00	100.00	Land Func%: 100.00	Land Phys%:								
MA Base%: 56.00	Imp 1 Desc:											
177761	MCENTRE JESSICA AMOBBS BUILDERS LLC	3/7/2013			M4		146,170	10,000	108.91	153,000	0.0600	0.0654
1171612 R	7628000000-002-00-04											1.0207
EXCP												
Legal Description												
LT 2 WINDSOR PARK NORTH												
MA Econ%: 100.00	Land Econ%:											
MA Phys%: 100.00	MA Func%: 100.00	100.00	Land Func%: 100.00	Land Phys%:								
MA Base%: 99.00	Imp 1 Desc:											
177762	GRAY JAMES J & CANDACE L/ABSTON JEFFREY	3/7/2013			M4M		113,520	8,750	84.91	135,000	0.0700	0.0648
EXCP												
Legal Description												
LT 3 BLK 6 (NCB 9005) PINE FOREST #2												
MA Econ%: 100.00	Land Econ%:											
MA Phys%: 100.00	MA Func%: 100.00	100.00	Land Func%: 100.00	Land Phys%:								
MA Base%: 65.00	Imp 1 Desc:											
177776	LATHAM RAMBO & AMBERWILL BUY YOUR HOUSE LLC	3/7/2013			M4M		80,970	9,540	70.55	102,500	0.1100	0.0931
EXCP												
Legal Description												
LT 12 (NCB 860) NORTHWEST HILLS #2												
MA Econ%: 100.00	Land Econ%:											
MA Phys%: 100.00	MA Func%: 100.00	100.00	Land Func%: 100.00	Land Phys%:								
MA Base%: 65.00	Imp 1 Desc:											
177783	LETT BRANDON A & CHASITITY D/WHITEHURST CURTIS	3/6/2013			M4		124,960	11,280	84.73	141,500	0.0800	0.0797
EXCP												
Legal Description												
LT 6 BLK 4 RAMBLING CREEK #1												
MA Econ%: 100.00	Land Econ%:											
MA Phys%: 100.00	MA Func%: 100.00	100.00	Land Func%: 100.00	Land Phys%:								
MA Base%: 55.00	Imp 1 Desc:											
177784	TUCKER JANS SIFOROS/ATTENFIELD CHRISTINA & ROBERT OIBBONS	3/6/2013			M5M		152,790	27,500	101.69	192,250	0.1500	0.1430
EXCP												
Legal Description												
LT 4 BLK 1 DUNDEE PLACE PH 1												
MA Econ%: 100.00	Land Econ%:											
MA Phys%: 100.00	MA Func%: 100.00	100.00	Land Func%: 100.00	Land Phys%:								
MA Base%: 68.00	Imp 1 Desc:											
109184 R	2122010001-004-00-02											0.0000
EXCP												
Legal Description												
3505 DOUBLEWOOD DR												
MA Econ%: 100.00	Land Econ%:											
MA Phys%: 100.00	MA Func%: 100.00	100.00	Land Func%: 100.00	Land Phys%:								
MA Base%: 68.00	Imp 1 Desc:											

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Buyer/Seller/Deed	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
S2122 1%-100 L%-100	N2122	1%-94 L%-94											
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	152,790	Imp 1 Desc:				Imp 3 Value:	JK				
MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:	Imp 2 Desc:						Imp 3 Desc:					
MA Base%: 88.00													
177808 AOLYN NUMBER THREE LLC/MIDFIRST BANK	3/1/2013	EXCPFF: 37.00 DEPTH: 80.00	F3P	1990	68,850	5,930	982	53.97	74,780	53,000	0.0800	0.1119	1.4109
Prop ID / Type	Geo ID / Map ID	Legal Description						City: CLV				Ratio Type: V	
60493 R	5490010002-014-00-02	5490-02		1993				Legal Acresage				Neighborhood	
S5480 1%-100 L%-100		N5480 1%-105 L%-105						LT 14 BLK 2 PINE TREE CLUSTERS #1 & 1/7 INT				0.0000	0.0000
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	68,850	Imp 1 Desc:				Imp 3 Value:	MM				
MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:	Imp 2 Desc:						Imp 3 Desc:					
MA Base%: 64.00													
177835 HURST SHANNONROUSE ROBERT W & KATHERYN	3/1/2013	EXCPFF: 281.50 DEPTH: 528.00	M4	1978	125,550	17,070	1,868	79.23	142,620	148,000	0.1200	0.1153	0.9637
Prop ID / Type	Geo ID / Map ID	Legal Description						City: CLV				Ratio Type: V	
41794 R	2340000026-001-01-02	2340-20		1986				Legal Acresage				Neighborhood	
S2340 1%-100 L%-100		N2340 1%-99 L%-99						LTS 1A; 1; 2; 2A; 3 & 3B BLK Z (NCB 3761) TOM				0.0000	0.0000
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	125,550	Imp 1 Desc:				Imp 3 Value:					
MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:	Imp 2 Desc:						Imp 3 Desc:					
MA Base%: 65.00													
177839 COLB RAGAN M & STACY L/SMITHERMAN JAMES P & CYNTHIA D	3/1/2013	EXCPSC: 28658.72 AC: 0.6120	M5	2007	244,640	25,000	2,098	121.07	269,640	254,000	0.0900	0.0984	1.0616
Prop ID / Type	Geo ID / Map ID	Legal Description						City: SSB				Ratio Type: V	
201497 R	3262000000-020-00-04	LT 20 HOLLOW CREEK ADDN		2007				Legal Acresage				Neighborhood	
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	244,640	Imp 1 Desc:				Imp 3 Value:	JR				
MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:	Imp 2 Desc:						Imp 3 Desc:					
MA Base%: 95.00													
177848 WEDGORTH MELINDA UTSBY & STEVEN/KLEIN JUSTIN & MEGAN	3/1/2013	EXCPSC: 5401.44 AC: 0.1240	M4	2009	132,260	20,000	1,437	103.69	152,260	149,000	0.1300	0.1342	1.0219
Prop ID / Type	Geo ID / Map ID	Legal Description						City: CWO				Ratio Type: V	
200191 R	7076020001-024-00-01	E5		2009				Legal Acresage				Neighborhood	
S7076 1%-100 L%-100		N7076 1%-80 L%-80						LT 24 BLK 1 THOMPSON 2 SUB-DIV				0.0000	0.0000
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	132,260	Imp 1 Desc:				Imp 3 Value:	CF				
MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:	Imp 2 Desc:						Imp 3 Desc:					
MA Base%: 97.00													
177848 LEB ROBERT CLAYTON/JOHNSON ELIZABETH A	3/1/2013	EXCPFF: 82.00 DEPTH: 87.00	M5M	1989	148,130	17,500	1,914	82.50	165,630	157,900	0.1100	0.1108	1.0490
Prop ID / Type	Geo ID / Map ID	Legal Description						City: CLV				Ratio Type: V	
46861 R	3105010001-029-00-02	3105-01		1980				Legal Acresage				Neighborhood	
S3105 1%-100 L%-100		N3105 1%-107 L%-107						LT 29 BLK 1 HERITAGE NORTH #1				0.0000	0.0000
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	146,130	Imp 1 Desc:				Imp 3 Value:	JR				
MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:	Imp 2 Desc:						Imp 3 Desc:					
MA Base%: 74.00													

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177856	PERDUB WALTER L & SIMONA/RISDOM DUSTIN T & KATERINA A	3/12/2013	EXCP	8Q: 4792.00 AC: 0.1100	MSM	VV PER 57/13 TN	120,130	10,060	1,565	120,130	306 MILL CREEK DR	83.19	130,190	127,000	0.0800	0.0792	1.0251	
120,130	Imp 2 Value: 120,130	Imp 3 Desc: 120,130	Legal Description: 4595-01	Imp 1 Value: 120,130	Imp 2 Desc: 120,130	Imp 3 Value: 120,130	Imp 3 Desc: 120,130	Legal Description: LT 6 BLK 4 MILL RUN LONGVIEW, TX 75604	Imp 3 Value: 120,130	Imp 3 Desc: 120,130	Appraiser: CF	Ratio Type: V	Neighborhood: S4585	Ratio: 1% - 100 L% - 100				
VV PER INT 9/18/13 TN	1981	96,520	7,320	1,420	80.92	105,840	114,900	0.0700	0.0637	0.9212								
1976																		
98,520	Imp 2 Value: 98,520	Imp 3 Desc: 98,520	Legal Description: N8830 1% - 100 L% - 100	Imp 1 Value: 98,520	Imp 2 Desc: 98,520	Imp 3 Value: 98,520	Imp 3 Desc: 98,520	Legal Description: LT 2 BLK 1 SUNNY ACRES #1 LONGVIEW, TX 75604	Imp 3 Value: 98,520	Imp 3 Desc: 98,520	Appraiser: CB	Ratio Type: V	Neighborhood: 0.0000	Ratio: 0.0000				
VV PER CB 10/3/13 TN	2011	529,360	85,000	3,922	154.13	614,360	604,500	0.1400	0.1406	1.0163								
529,360	Imp 2 Value: 529,360	Imp 3 Desc: 529,360	Legal Description: LT 12 BLK 1 CASTLE RIDGE LAKE	Imp 1 Value: 529,360	Imp 2 Desc: 529,360	Imp 3 Value: 529,360	Imp 3 Desc: 529,360	Legal Description: 4014 WATER VIEW DR LONGVIEW, TX 75605	Imp 3 Value: 529,360	Imp 3 Desc: 529,360	Appraiser: JK	Ratio Type: V	Neighborhood: N1856	Ratio: 1% - 100 L% - 100				
VV PER JK 3/28/13 TN	1858	144,160	9,020	2,661	55.24	153,180	147,000	0.0600	0.0614	1.0420								
144,160	Imp 2 Value: 144,160	Imp 3 Desc: 144,160	Legal Description: EXCPFF: 105.00 DEPTH: 238.50	Imp 1 Value: 144,160	Imp 2 Desc: 144,160	Imp 3 Value: 144,160	Imp 3 Desc: 144,160	Legal Description: LT 18 BLK 846 BROOKWOOD PLACE LONGVIEW, TX 75601	Imp 3 Value: 144,160	Imp 3 Desc: 144,160	Appraiser: MAC	Ratio Type: V	Neighborhood: 0.0000	Ratio: 0.0000				
VV PER INT 9/5/13 TN	1977	140,480	19,660	2,018	72.84	160,140	147,000	0.1200	0.1337	1.0894								
140,480	Imp 2 Value: 140,480	Imp 3 Desc: 140,480	Legal Description: 1460-02	Imp 1 Value: 140,480	Imp 2 Desc: 140,480	Imp 3 Value: 140,480	Imp 3 Desc: 140,480	Legal Description: LT 3 BLK 4171 BRIAR MEADOW EST #1 LONGVIEW, TX 75604	Imp 3 Value: 140,480	Imp 3 Desc: 140,480	Appraiser: PC	Ratio Type: V	Neighborhood: 0.0000	Ratio: 0.0000				
VV PER MM 6/8/13 TN	1976	133,780	20,390	1,846	83.52	154,170	95,000	0.1300	0.2146	1.6228								
133,780	Imp 2 Value: 133,780	Imp 3 Desc: 133,780	Legal Description: EXCP SQ: 68660.00 AC: 1.5303 FF: 220.00 DEPTH: 303.00	Imp 1 Value: 133,780	Imp 2 Desc: 133,780	Imp 3 Value: 133,780	Imp 3 Desc: 133,780	Legal Description: EXCP SQ: 68660.00 AC: 1.5303 FF: 220.00 DEPTH: 303.00	Imp 3 Value: 133,780	Imp 3 Desc: 133,780	Appraiser: PC	Ratio Type: V	Neighborhood: 0.0000	Ratio: 0.0000				

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Priced Sqft	Market Sale Price	Land/Market Ratio	Land/ Sale Price Ratio
59908	R 5440010001-012-00-04		Legal Description 5440-01			1978							
55440	1%-100 L%-100		N5440 1%-103 L%-103									0.0000	0.0000
MA Econ%:	100.00												
MA Phys%:	100.00												
MA Base%:	84.00												
177885	STEPHENSON ZACKARY ROBERT/TRICHARD ANDERSON	3/14/2013	EXCPSC: 27312.12 AC: 0.6270 FF: 121.03 DEPTH: 281.94		F4P	2012	148,430	6,100	1,454	106.28	154,530	0.0400	0.0394
1123105	R 1638000000-009-00-04		Legal Description LT 9 CARDINAL POINTE			2012							
MA Econ%:	100.00												
MA Phys%:	100.00												
MA Base%:	98.00												
177886	PONCE JOSE MANUEL/THE SECRETARY OF HOUSING AND	3/14/2013	EXCPFF: 70.00 DEPTH: 141.60		M4M	1982	73,120	8,000	1,230	65.95	82,100	0.1000	0.0974
60419	R 5470003647-012-00-02		Legal Description 5470-11			1982							
55470	1%-100 L%-100		N5470 1%-103 L%-103									0.0000	0.0000
MA Econ%:	100.00												
MA Phys%:	100.00												
MA Base%:	87.00												
177887	RIVERA LINDA DIANNE/KLEFFMAN EDOAR K	3/14/2013	EXCPFF: 90.00 DEPTH: 148.00		M4	1971	105,150	9,550	1,586	72.32	114,700	0.0800	0.0813
36410	R 1350000006-019-00-02		Legal Description 1350-03			1971							
51350	1%-100 L%-100		N1350 1%-102 L%-102									0.0000	0.0000
MA Econ%:	100.00												
MA Phys%:	100.00												
MA Base%:	82.00												
177892	REESE STEPHEN D & VICKIE CHARGROVE ROYCE E & TRALISA J	3/15/2013	EXCPFF: 130.00 DEPTH: 140.00		M5P	1989	180,930	15,000	2,274	86.16	195,930	0.0800	0.0688
58044	R 5110036003-002-01-02		Legal Description 5110-03			1979							
5511003	1%-100 L%-100		N511003 1%-100 L%-100									0.0000	0.0000
MA Econ%:	100.00												
MA Phys%:	100.00												
MA Base%:	74.00												
177893	PRINS VINCENT & DEBORAH/BLOOMBERG CALLIE M	3/15/2013	EXCPFF: 120.00 DEPTH: 208.00		M5P	1976	181,270	27,810	2,901	72.07	190,000	0.1300	0.1464
48355	R 3345021008-012-00-02		Legal Description 3340-02			1976							
MA Econ%:	100.00												
MA Phys%:	100.00												
MA Base%:	74.00												

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio	
S3345	1%-100 L%-100															
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/0.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	64.00															
177894	DOWDEN LYNN & LINDAMARTIN LARRY DON & CONNIE	3/15/2013			M6P		259,400	57,000	2,289	138.23		335,000	0.1800	0.1702	0.9445	
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/0.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	64.00															
Prep ID / Type	Geo ID / Map ID															
201760	R 7560250000-002-00-02															
-100	N7560 1%-101 L%-101															
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/100.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	96.00															
177897	JUSTICE JACOB & ASHLEY/SANFORD WESLEY D & LEIGH ANNE B SANFORD	3/15/2013			MA		116,540	3,550	1,823	65.87		107,500	0.0300	0.0330	1.1171	
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/100.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	96.00															
Prep ID / Type	Geo ID / Map ID															
46235	R 2990000000-044-00-01															
-100	N2990 1%-97 L%-97															
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/100.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	65.00															
177902	JACKSON CHAD S & SUSAN LYJOWELL GROUP INC	3/15/2013			M5		219,410	54,000	2,120	128.97		266,500	0.2000	0.2026	1.0259	
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/100.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	65.00															
Prep ID / Type	Geo ID / Map ID															
1026228	R 3289010002-019-00-02															
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/100.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	99.00															
177908	CULPEPPER SANDRY & LINDA/NEWBURY PLACE NEO III LLC	3/18/2013					219,410	60,000	2001	564,910		99,29	60.60	573,480	350,000	
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/100.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	99.00															
Prep ID / Type	Geo ID / Map ID															
180618	R 0069003802-011-12-01															
A0068	1%-100 L%-100															
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/0.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	90.00															
177912	WILLIAMS THERESA/WAGGONER WAYNE	3/18/2013			MAM		584,910	10,950	1,190	75.98		92,900	0.1200	0.1179	0.9733	
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/0.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	90.00															
Prep ID / Type	Geo ID / Map ID															
60593	R 5500020011-007-00-02															
S8500	1%-100 L%-100															
MA Econk:	100.00	Land Econk:		Imp 1 Value:												
MA Physk:MA Funck:	100.00/0.00	Land Physk:Land Physk:		Imp1 Desc:												
MA Basek:	90.00															

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
177913	LUNA JOSE A & MARIA L/DERRICK JOSRU CALEB & DANIEL DERRUCK	3/18/2013	EXCPFF: 100.00	DEPTH: 140.00	F4	79,470	111,910	6,790	1,482	80.97	118,700	120,000	0.0600	0.0566	0.9892	
	MA Econ#: 100.00 MA Phys#:MA Func#:100.00100.00Land Func#:Land Phys#: MA Base#: 62.00															
177914	GLAZE DUSTINOSWALT RUCK & MARSHA	3/18/2013	EXCPFF: 43580.00	AC: 1.0000	MA	188,870	11,880	2,740		70.80	200,750	194,000	0.0600	0.0612	1.0348	
	MA Econ#: 100.00 MA Phys#:MA Func#:100.00100.00Land Func#:Land Phys#: MA Base#: 71.00															
177919	RJ & H LP/SECRETARY OF HOUSING & URBAN DEV	3/18/2013	EXCPFF: 100.00	DEPTH: 100.00	M3P	144,740	5,000	1,783		28.04	149,740	50,000	0.0300	0.1000	2.9948	
	MA Econ#: 100.00 MA Phys#:MA Func#:100.00100.00Land Func#:Land Phys#: MA Base#: 63.00															
177921	LINES JEFFERY L/COPR OF PRES BISHOP	3/18/2013	EXCPFF: 120.00	DEPTH: 140.00	M5M	171,920	23,280	2,163		88.77	195,200	192,000	0.1200	0.1213	1.0167	
	MA Econ#: 100.00 MA Phys#:MA Func#:100.00100.00Land Func#:Land Phys#: MA Base#: 55.00															
177924	MCADAMS JACOB ROSS/REDMON DARWIN JR. ET AL	3/18/2013	EXCPFF: 103.50	DEPTH: 152.70	M4	122,880	15,000	1,845		71.82	137,880	132,500	0.1100	0.1132	1.0406	
	MA Econ#: 100.00 MA Phys#:MA Func#:100.00100.00Land Func#:Land Phys#: MA Base#: 63.00															

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
177926	MONROE DUSTIN/COSTON MICHAEL B & DIANA JEAN	3/19/2013	CTP3	SO: 713948.40 AC: 16.3900	M5	1880	230,940	68,050	2,405	124.32	139.29	298,990	335,000	0.2300	0.2031	0.8925
	Geo ID / Map ID															
	54295 R 4441000000-020-00-03															
	S4440 1%-100 L%-100															
	Legal Description															
	4440-02															
	N4440 1%-100 L%-100															
	Imp 1 Value:															
	Imp 2 Value:															
	Imp 3 Desc:															
	Appraiser:															
	EH															
177930	SMITH KARLA/LAMOORE JAMES R JR	3/19/2013	EXCPFF	50.00 DEPTH: 100.00	M5	1886	143,850	14,850	1,795	88.41	85.79	158,700	154,000	0.0900	0.0964	1.0305
	Geo ID / Map ID															
	69141 R 7130001404-022-00-02															
	S7130 1%-100 L%-100															
	Legal Description															
	7130-02															
	N7130 1%-99 L%-99															
	Imp 1 Value:															
	Imp 2 Value:															
	Imp 3 Desc:															
	Appraiser:															
	NJ															
177939	ROLAND JUSTIN & MALORIE/LONGVIEW ALPHA CONSTRUCTION CO LLC	3/20/2013	EXCPSC	19471.32 AC: 0.4470	M5M	2012	210,160	22,000	2,124	109.30	109.58	232,160	232,750	0.0900	0.0945	0.9975
	Geo ID / Map ID															
	202306 R 2081010002-001-00-02															
	S2081 1%-100 L%-100															
	Legal Description															
	D5															
	N2081 1%-98 L%-98															
	Imp 1 Value:															
	Imp 2 Value:															
	Imp 3 Desc:															
	Appraiser:															
	NJ															
177941	PITRE JARED & AMANDA/ROLAND JUSTIN & MALORIE GAGE ROLAND	3/20/2013	EXCPFF	95.00 DEPTH: 150.00	M4	1989	126,030	8,480	1,558	86.34	89.86	134,510	140,000	0.0600	0.0608	0.9608
	Geo ID / Map ID															
	65351 R 6390000004-003-00-02															
	S6390 1%-100 L%-100															
	Legal Description															
	6390-01															
	N6390 1%-105 L%-105															
	Imp 1 Value:															
	Imp 2 Value:															
	Imp 3 Desc:															
	Appraiser:															
	CB															
177945	JOHNSON GREGORY L & YOLITA MRS/OS MANUEL O	3/20/2013	EXCPFF	80.00 DEPTH: 141.00	F3	1963	72,230	3,390	1,544	48.98	48.46	75,620	74,819	0.0400	0.0453	1.0107
	Geo ID / Map ID															
	40117 R 2060020003-002-00-02															
	S2060 1%-100 L%-100															
	Legal Description															
	2060-08															
	N2060 1%-97 L%-97															
	N 40' W 141' LT 3) DEWAYNE #2															
	Imp 1 Value:															
	Imp 2 Value:															
	Imp 3 Desc:															
	Appraiser:															
	MAC															
177945	JOHNSON GREGORY L & YOLITA MRS/OS MANUEL O	3/20/2013	EXCPFF	80.00 DEPTH: 141.00	F3	1963	72,230	3,390	1,544	48.98	48.46	75,620	74,819	0.0400	0.0453	1.0107
	Geo ID / Map ID															
	40117 R 2060020003-002-00-02															
	S2060 1%-100 L%-100															
	Legal Description															
	2060-08															
	N2060 1%-97 L%-97															
	N 40' W 141' LT 3) DEWAYNE #2															
	Imp 1 Value:															
	Imp 2 Value:															
	Imp 3 Desc:															
	Appraiser:															
	MAC															

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Depth	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/ Sqft	Market	Sale Price	Market	Sale Price	Market	Land/Market	Land/ Sale Price	Ratio	
177952	MUNIZ ARNULFO/GILSTRAP HAROLD	3/18/2013	EXC/PFF	70.00	120.00	M4	1957	60,920	4,540	1,588	41.22	65,460	58,000	0.0700	0.0783	1.1286				
66001	R 654000799-014-00-02		Legal Description	6540-07																
56540	R 654000799-014-00-02		Legal Description	N6540	1%-100 L%-100															
MA Econ%:	100.00	Land Econ%:																		
MA Phys%:MA Func%:	100.00/0.00	Land Func%:Land Phys%:																		
MA Base%:	48.00																			
177981	LONG BRIAN A & SHARON ROSMERS JIMMY & KAY	3/21/2013	EXC/PFF	132.50	DEPTH: 115.20	M5M	1973	193,840	10,830	3,365	60.82	204,670	214,000	0.0500	0.0506	0.9564				
68999	R 711002006-002-00-04		Legal Description	7110-02																
54015	R 711002006-002-00-04		Legal Description	N4015	1%-80 L%-80															
MA Econ%:	95.00	Land Econ%:																		
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:																		
MA Base%:	58.00																			
177983	SHELTON AARON D & ASHLEY K/FANNIE MA B FEDERAL NATIONAL	3/21/2013	EXC/PFF	100.00	DEPTH: 260.00	F4	1954	108,170	5,850	2,648	43.44	115,020	64,900	0.0500	0.0901	1.7723				
52598	R 401500047-211-01-02		Legal Description	4015-02																
54015	R 401500047-211-01-02		Legal Description	N4015	1%-80 L%-80															
MA Econ%:	100.00	Land Econ%:																		
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:																		
MA Base%:	48.00																			
177995	ELLIS RICHARD MATTHEW/HANCOCK MICHAEL & REBECCA ANGELA	3/22/2013	EXC/PFF	13903.00	AC: 0.3192	M5P	2005	247,270	37,500	2,338	121.80	284,770	265,000	0.1300	0.1415	1.0746				
184049	R 310800001-005-00-02		Legal Description	LT 5 BLK 1 HERITAGE POINT																
MA Econ%:	100.00	Land Econ%:																		
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:																		
MA Base%:	93.00																			
178001	MCKINNEY ASHLEY M/CAMP LARRY	3/22/2013	EXC/PFF	57634.80	AC: 1.3300	M4	1989	138,840	14,750	1,642	93.54	153,590	167,000	0.1000	0.0883	0.9197				
56655	R 490000001-015-00-02		Legal Description	4900-01																
54800	R 490000001-015-00-02		Legal Description	N4800	1%-103 L%-103															
MA Econ%:	100.00	Land Econ%:																		
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:																		
MA Base%:	74.00																			
178003	OWENS CARL LEB & AMY REGINA MARIE/KOZBINSKI	3/21/2013	EXC/PFF	80.00	DEPTH: 137.00	M6	1987	193,660	18,040	2,357	89.82	211,700	198,800	0.0900	0.0907	1.0649				

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Buyer/Seller/Deed		Sale Date/Confirm/Land Type		Dimensions		Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
<p>PATRICK J & BRANDI M</p> <p>Prop ID / Type: Geo ID / Map ID 58208 R 5111056016-029-00-02 SS111 1%-100 L%-100</p> <p>Land Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 75.00</p>																
178005	GERFEN SILVIA L/LILLY HOLLIS V	3/21/2013	EXCPFF: 50.00	DEPTH: 135.00	F3M	1946	1948	32,680	1,680	1,176	29.22	34,360	36,000	0.0500	0.0467	0.9544
<p>Prop ID / Type: Geo ID / Map ID 58939 R 5240000009-011-00-02 SS240 1%-100 L%-100</p> <p>Legal Description: 5240-09 N5240 1%-110 L%-110</p> <p>Land Econk: 90.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 40.00</p>																
178010	BUNCH BOBBY/RICHARDSON ELIZABETH B	3/21/2013	EXCPFF: 54.05	DEPTH: 93.00	MSP	1980	VV PER INT 9/17/13 TN	145,280	19,070	2,022	81.28	164,350	162,000	0.1200	0.1177	1.0145
<p>Prop ID / Type: Geo ID / Map ID 72563 R 7700018098-013-01-02 S7700 1%-100 L%-100</p> <p>Legal Description: 7700-01 N7700 1%-98 L%-98 LT 13)</p> <p>Land Econk: 100.00 MA Physk:MA Funck:100.00/90.00/Land Funck:Land Physk: MA Basek: 76.00</p>																
178017	HUMPHREY MARCUS D & JANET LOUISE/THE SECRETARY OF HOUSING AND URBAN DEVELOPMENT	3/28/2013	EXCPFF: 105.00	DEPTH: 140.50	MA	1960	VV PER INT 9/6/13 TN	48,910	8,090	1,987	28.69	57,000	57,000	0.1400	0.1419	1.0000
<p>Prop ID / Type: Geo ID / Map ID 72321 R 763000534-004-01-02 S7630 1%-100 L%-100</p> <p>Legal Description: 7630-08 N7630 1%-110 L%-110 4)</p> <p>Land Econk: 100.00 MA Physk:MA Funck:100.00/90.00/Land Funck:Land Physk: MA Basek: 38.00</p>																
178032	BENNETT BETTY RUTH/COPELAND WILLIAM EVERETT &	3/28/2013	EXCPFF: 50.00	DEPTH: 100.00	M5M	1982	VV PER INT 9/17/13 TN	112,420	14,850	1,480	85.99	127,270	127,698	0.1200	0.1163	0.9967
<p>Prop ID / Type: Geo ID / Map ID 69186 R 7130001407-027-00-02 S7130 1%-100 L%-100</p> <p>Legal Description: 7130-05 N7130 1%-89 L%-89</p> <p>Land Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 67.00</p>																
178034	PICKERING KARUTOWNSEND STEPHEN R	3/28/2013	EXCP50: 566.28	AC: 0.0130	F3	1962	VV PER INT 9/20/13 TN	55,290	11,700	1,196	56.01	66,990	59,900	0.1700	0.1953	1.1184
<p>FF: 91.00 DEPTH: 320.00</p> <p>Legal Description: 822 TRENTON CT LONGVIEW, TX 75601</p> <p>Land Econk: 100.00 MA Physk:MA Funck:100.00/100.00/Land Funck:Land Physk: MA Basek: 67.00</p>																

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market Ratio	Land/ Sale Price Ratio
62919	R 5900000015-012-01-04		Legal Description	59000 1%~115 L%~115 37' LT 13)	1982	1982	92,660	9,030	1,407	72.27	102,000	0.0900	0.9885
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	EA	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	49.00												
178038	GREEN JAMES RAY/RUNDLEBY NICKY M & DEMETRIA	3/27/2013	EXCPFF:	82784.00 AC: 1.9000	MAM		92,660	9,030	1,407	72.27	102,000	0.0900	0.9885
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	EA	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	68.00												
178045	DEEM DONALD/DEH POOLED 1112 LP	3/27/2013	EXCPFF:	60.00 DEPTH: 110.00	F3M		20,560	2,880	846	27.71	24,500	0.1200	0.1176
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	EH	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	20.00												
178047	BELT PATRICK LYNN/CARTUS FINANCIAL CORP	3/27/2013	EXCPFF:	90.00 DEPTH: 135.20	M6		20,560	2,880	846	27.71	24,500	0.1200	0.1176
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	EH	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	20.00												
58210	R 511055016-031-00-02		Legal Description	5111-03			247,590	20,050	2,716	98.54	253,000	0.0700	0.0793
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	EH	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	83.00												
58111	R 511055016-031-00-02		Legal Description	5111-03			247,590	20,050	2,716	98.54	253,000	0.0700	0.0793
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	EH	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	83.00												
178048	COX PAULA/SECRETARY OF VETERANS AFFAIRS	3/27/2013	EXCPFF:	89.85 DEPTH: 130.00	MMP		170,340	9,500	1,889	95.20	129,980	0.0500	0.0731
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	NAM	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	83.00												
53320	R 415000003-006-00-04		Legal Description	4150-01			170,340	9,500	1,889	95.20	129,980	0.0500	0.0731
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	NAM	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	90.00												
178068	BARNETT DAVID/CITIFINANCIAL INC	4/1/2013	EXCPFF:	65.00 DEPTH: 140.00	F3P		170,340	7,480	1,739	39.69	34,000	0.1100	0.2200
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	NAM	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	90.00												
62853	R 5900000012-003-00-04		Legal Description	5900-01			170,340	7,480	1,739	39.69	34,000	0.1100	0.2200
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	NAM	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	90.00												
55900	R 5900000012-003-00-04		Legal Description	5900-01			170,340	7,480	1,739	39.69	34,000	0.1100	0.2200
MA Econ%:	100.00	Land Econ%:					Imp 1 Value:				Appraiser:	NAM	
MA Phys%:	100.00	MA Func%:					Imp 2 Desc:						
MA Base%:	90.00												

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MA Econ%	Land Econ%	MA Phys/MA Func%	Land Econ%	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:	Appraiser:	Eff Size	Sale Type:	Ratio Type:
178091	OSBORNE JORDAN CHASER YFF MARIA D	3/27/2013	EXCPFF: 140.00	DEPTH: 155.00	F3P	2008	109,360	5,000	1,386	82.51	114,360	115,000	0.0400	0.0435	0.9944	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Site Location	Schtl:	City:	CLV	Legal Acrage	Sale Type:	Eff Size	Subdy	Ratio Type:
44421	R	2755000006-017-00-02	2755-05				A1	LT 17 BLK 6 (NCB 483) GREEN ACRES	SLV	CLV			VV	228	CAMBRIDGE LN	V
52755		1%-100 L%-100	N2755 1%-100 L%-100					LONGVIEW, TX 75601						0.0000		0.0000
MA Econ%	Land Econ%	MA Phys/MA Func%	Land Econ%	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:							Appraiser:			
178093	MYLA MAYBERRY INVESTMENTS LLC/JOHNSTON LARRY	4/1/2013	EXCP SQ: 10462.00	AC: 0.2402	MMP	1891	95,690	13,340	1,552	70.25	109,030	125,000	0.1200	0.1067	0.8722	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Site Location	Schtl:	City:	CLV	Legal Acrage	Sale Type:	Eff Size	Subdy	Ratio Type:
68150	R	7050000018-006-00-02	7050-11				A1	LTS 6 & 7A BLK 18 (NCB 84) TEXAS LAND CO (E 13	SLV	CLV			VV	408	WHALEY ST	V
57050		1%-100 L%-100	N7050 1%-85 L%-85 1/2' LT 7)					LONGVIEW, TX 75601						0.0000		0.0000
MA Econ%	Land Econ%	MA Phys/MA Func%	Land Econ%	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:							Appraiser:			
178095	MILNER BRAN D & ROSANNE M/PATEL SAMIR & KRISHNA	4/1/2013	EXCP SQ: 11874.08	AC: 0.2880	M6M	2009	342,010	47,000	3,494	111.34	389,010	407,500	0.1200	0.1153	0.9546	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Site Location	Schtl:	City:	CLV	Legal Acrage	Sale Type:	Eff Size	Subdy	Ratio Type:
1026217	R	3269010002-008-00-02	LT 8 BLK 2 HOLLYBROOK COVES PHASE 1				A1	1204 ENCORE CIR	SLV	CLV			VV	0.0000		V
MA Econ%	Land Econ%	MA Phys/MA Func%	Land Econ%	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:							Appraiser:			
178096	YANCEY KELSEY/SUNCK GEORGINA	3/28/2013	CR11 SQ: 81085.16	AC: 1.8610	F3P	2011	120,500	22,010	1,274	111.86	142,510	159,000	0.1500	0.1384	0.8963	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Site Location	Schtl:	City:	SSB	Legal Acrage	Sale Type:	Eff Size	Subdy	Ratio Type:
1146574	R	0247019100-013-01-04	H3,I3				A1	AB 191 WM LILES SUR TR 13-01	SSB	CLV			VV	3202	FM 3053 KILGORE,	V
A0247		1%-100 L%-100	N0247 1%-105 L%-105					TX 75662						1.8610		1.8610
MA Econ%	Land Econ%	MA Phys/MA Func%	Land Econ%	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:							Appraiser:			
178097	WIRGHTEN LAKENDRA/HOPKINS CHRIS & AMY	3/28/2013	EXCPFF: 100.00	DEPTH: 140.00	MMP	2002	183,240	8,880	1,748	109.91	192,120	184,900	0.0500	0.0480	1.0391	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Site Location	Schtl:	City:	SSH	Legal Acrage	Sale Type:	Eff Size	Subdy	Ratio Type:
68352	R	7070010006-025-00-02	7070-01				A1	LT 25 BLK 6 THOMAS MANOR #1	SSH	CLV			VV	214	CHERYL ST	V
S7070		1%-100 L%-100	N7070 1%-111 L%-111					LONGVIEW, TX 75604						0.0000		0.0000
MA Econ%	Land Econ%	MA Phys/MA Func%	Land Econ%	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:							Appraiser:			
178098	WIRGHTEN LAKENDRA/HOPKINS CHRIS & AMY	3/28/2013	EXCPFF: 100.00	DEPTH: 140.00	MMP	2002	183,240	8,880	1,748	109.91	192,120	184,900	0.0500	0.0480	1.0391	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Site Location	Schtl:	City:	SSH	Legal Acrage	Sale Type:	Eff Size	Subdy	Ratio Type:
68352	R	7070010006-025-00-02	7070-01				A1	LT 25 BLK 6 THOMAS MANOR #1	SSH	CLV			VV	214	CHERYL ST	V
S7070		1%-100 L%-100	N7070 1%-111 L%-111					LONGVIEW, TX 75604						0.0000		0.0000
MA Econ%	Land Econ%	MA Phys/MA Func%	Land Econ%	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:							Appraiser:			

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm	Land	Imp	E-Bit	Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
178099	MCKONLEY JILL & PATRICK/MOORE MARTHA L	3/28/2013	AC: 0.1881	MAP	2011	149,200	15,000	1,551	105.87	107.03	164,200	166,000	0.0900	0.0904	0.9892		
178102	SHELTON BENJAMIN & DEBORA/COLEMAN URSULA R	3/28/2013	AC: 0.5290	MAP	2005	161,370	22,000	1,830	100.20	99.45	183,370	182,000	0.1200	0.1209	1.0075		
199075	WILLIAMS BILLY E JR & CHERYL/HOCH JAMIE N	4/1/2013	AC: 0.8500	MAP	2005	169,000	6,570	1,710	102.67	102.28	175,570	174,900	0.0400	0.0376	1.0038		
88635	JENKINS JASON E & MARISSA/JASON E & ELIZABETH M	3/25/2013	AC: 0.3202	M5	2002	209,400	10,840	1,936	113.76	100.72	220,240	195,000	0.0500	0.0556	1.1294		
72140	HAUGHEY MARTHA E & BERNARD/WIAMERSON SEAN T & REBECCA L	3/27/2013	DEPTH: 125.00	F3	1971	49,890	3,600	1,108	48.28	49.64	53,490	55,000	0.0700	0.0655	0.9726		
56155	MESBITT NESBITT EPREMIER MANAGEMENT LLC	3/27/2013	DEPTH: 210.00	MA	1864	90,620	9,300	1,471	67.93	71.38	99,920	105,000	0.0900	0.0886	0.9516		

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Deed	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Living Area	Avg Prical Sqft	Market Sale Price	Land/Market Sale Price	Ratio
53931	R 436000001-003-00-02			4360-01									0.0000
54360	R 100 L%-100			N4360	1%-102 L%-102								0.0000
MA Econ%:	100.00	Land Econ%:											
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	Land Phys%:								
MA Base%:	58.00												
178123	TAYLOR WILLIAM LEE & JUDY DEAN/STANTON PAULA SUZANNE	3/27/2013		EXCPFF:	94.00 DEPTH:	139.30 MSP							1.1041
Prop ID / Type	Geo ID / Map ID			Legal Description									
64980	R 6330035071-003-00-02			6330-09									
56330	R 100 L%-100			N6330	1%-107 L%-107								
MA Econ%:	100.00	Land Econ%:											
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	Land Phys%:								
MA Base%:	68.00												
178129	VIRGEN ELIZABETH RACHEL STEVENS MICHAEL WAYNE	3/27/2013		EXCPFF:	100.00 DEPTH:	M3P							1.0323
Prop ID / Type	Geo ID / Map ID			Legal Description									
53914	R 434000001-017-00-02			4340-01									
54340	R 100 L%-100			N4340	1%-100 L%-100								
MA Econ%:	100.00	Land Econ%:											
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	Land Phys%:								
MA Base%:	53.00												
178170	SUAREZ VINCENTS & CELERINA/PARSONS JEROME A & CYNTHIA L	4/3/2013		EXCP SQ:	66519.88 AC:	1.5730 MA							1.0878
Prop ID / Type	Geo ID / Map ID			Legal Description									
525837	R 035301705-024-00-02			E5-NE									
A0353	R 100 L%-100			N0353	1%-107 L%-107								
MA Econ%:	100.00	Land Econ%:											
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	Land Phys%:								
MA Base%:	65.00												
178181	MORTON HOLLIS R JR/AGLYN NUMBER TWO LLC	4/2/2013		EXCP SQ:	10018.00 AC:	0.2300 M5M							1.0053
Prop ID / Type	Geo ID / Map ID			Legal Description									
102143	R 310600001-002-00-02			3106-01									
S3106	R 100 L%-100			N3106	1%-102 L%-102								
MA Econ%:	100.00	Land Econ%:											
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	Land Phys%:								
MA Base%:	83.00												
178184	ROBINSON ZELMA JAN/BRUNOER CATHY MICHELLE	4/2/2013		EXCPFF:	111.00 DEPTH:	M3P							1.0728
Prop ID / Type	Geo ID / Map ID			Legal Description									
35666	R 113000004-009-00-01			1130-04									
4-100	N1130	1%-100 L%-100											
MA Econ%:	100.00	Land Econ%:											
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	Land Phys%:								
MA Base%:	83.00												

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market	Land/Sale Price	Ratio
178236	PORTERFIELD BEN & SARAH/WOODARD THEODORE & JULIANA	4/4/2013	EXCP SQ	18900.00 AC: 0.4339 FF: 100.00 DEPTH: 378.00	M4	1984	149,900	8,000	2,166	72.90	157,900	0.0500	0.0516	1.0187
27778	R 0369000403-025-00-02		E6-SW			1974								0.0000
AD389	1%-100 L%-100		N0389	1%-100 L%-100										0.0000
MA Econk:	100.00													
MA Phys:MA Funck:	100.00/0.00/95.00													
MA Basek:	68.00													
178242	VUONG TRACH & TUYET TRAN/ATIONSTAR MORTOAGE LLC	4/5/2013	DTM38C	671200.00 AC: 20.0000	M4	1988	221,330	100,760	4,012	80.28	178,500	0.3100	0.5645	1.8044
Prop ID / Type	Geo ID / Map ID		Legal Description			1986								
15577	R 0123006400-063-00-03		G6,H6											
AD123	1%-100 L%-100		N0123	1%-100 L%-100										20.0000
MA Econk:	100.00													
MA Phys:MA Funck:	100.00/0.00/100.00													
MA Basek:	68.00													
178255	MOSER KEN & KAREN/WELCH SUSAN ELLEN	4/5/2013	EXCP SQ	30278.00 AC: 0.8951	M7	1988	381,230	44,870	3,588	118.76	415,500	0.1100	0.1080	1.0255
Prop ID / Type	Geo ID / Map ID		Legal Description			1998								
43512	R 251200001-032-00-02		2512-01											
S2512	1%-100 L%-100		N2512	1%-100 L%-100										0.0000
MA Econk:	100.00													
MA Phys:MA Funck:	100.00/0.00/100.00													
MA Basek:	89.00													
178256	THOMPSON CODY/ALDRIDGE LAWRENCE H & KATHERINE A	4/5/2013	EXCP FF	60.00 DEPTH: 149.60	M4	1982	101,780	6,850	1,540	78.18	120,400	0.0600	0.0569	0.9022
Prop ID / Type	Geo ID / Map ID		Legal Description			1982								
61402	R 562000000-004-00-02		5620-01											
N100	1%-107 L%-107		N5620	1%-107 L%-107										0.0000
MA Econk:	100.00													
MA Phys:MA Funck:	100.00/0.00/100.00													
MA Basek:	67.00													
178267	GARCIA JOSE & REBECA/BRUNBER'S INVESTMENT PROPERTIES LLC	4/8/2013	EXCP FF	118.95 DEPTH: 128.00	M4	1954	112,590	5,590	2,169	54.49	67,500	0.0500	0.0828	1.7508
Prop ID / Type	Geo ID / Map ID		Legal Description			1954								
61272	R 5580000707-003-00-02		5580-18											
S5580	1%-100 L%-100		N5580	1%-100 L%-100										0.0000
MA Econk:	100.00													
MA Phys:MA Funck:	100.00/0.00/100.00													
MA Basek:	53.00													

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Sale #	Buyer/Seller/Deed	Sale Date	Conf/Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio
178275	KONVALIN SHANNA W/ONEAL CAYDEN JAMES	4/8/2013	EXCP	SO: 31788.80 AC: 0.7300 DEPTH: 100.00	M4	1871	122,790	22,890	1,825	79.82	80.27	145,680	146,500	0.1600	0.1563	0.9844
1971																
1971																
178279	GORDON KAWANNA D/KORZENIEWSKI JOSHUA S	4/8/2013	EXCP	PF: 92.50 DEPTH: 178.20	M4	1880	119,810	6,430	1,648	76.60	74.03	126,240	122,000	0.0500	0.0527	1.0348
202395	R 0353017704-047-01-02															
1980																
1980																
178280	MCGREW JAMES C JR/FISHER RANCE & ERICA E JONES	4/8/2013	EXCP	PF: 134.00 DEPTH: 209.00	M4M	1967	95,070	11,470	1,430	74.50	86.01	106,540	123,000	0.1100	0.0933	0.8662
60959	R 554000009-001-00-01															
1967																
1967																
178281	TREJO ANDRES/NTX EARL	4/8/2013	EXCP	SO: 5662.80 AC: 0.1300 DEPTH: 86.84	F3	1940	28,850	650	1,139	25.90	25.46	29,500	29,000	0.0200	0.0224	1.0172
1123443	R 2127000000-002-00-04															
1940																
1940																
178285	URIAS-MEBIA J GUADALUPE & M/ABARRIOS BEATRIZ	4/8/2013	EXCP	PF: 60.00 DEPTH: 125.00	F3	1997	52,030	2,460	1,022	53.32	58.71	54,490	60,000	0.0500	0.0410	0.9082
43804	R 260500009-009-00-02															
1957																
1957																
178297	GREENWOOD ZACHERY GWALLACE AUGUST M & HELEN K	4/23/2013	EXCP	SO: 10169.00 AC: 0.2780 DEPTH: 80.04	M5P	2003	247,890	24,000	2,350	115.70	113.62	271,890	267,000	0.0900	0.0899	1.0183

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market Ratio	Ratio
109874 R	7675020005-004-00-01		LT 4 BLK 5 WOODBINE PLACE #2			2003	247,880	106 WOODBINE PL WHITE OAK, TX 75693	SWO	0.0000	0.0000 \$7675	1%~100 L%-100	1.0785
178317	FORD ROBERT & BRANDY/LONGVIEW ALPHA CONSTRUCTION CO LLC	4/9/2013	EXCP SQ: 16883.48 AC: 0.3630		MM	2012	234,640	16,280	2,233	112.37	232,650	0.0600	1.0785
202305 S2081	R 2081010000-001-00-02		D5 N2081 1%-88 L%-98					LT 1 BLK 1 DOGWOOD CREEK PHASE 1 LONGVIEW, TX 75604	SSH	CLV	VV	0.0000	0.0000
178319	HARDISON DAMBEN & KIMBREIA/PETERSON HOMES LLC	4/9/2013	EXCP PF: 111.00 DEPTH: 138.80		M4	2012	196,060	11,990	1,812	114.82	189,000	0.0600	1.1008
60718 S5510	R 5510003687-004-00-02		5510-02 N5510 1%-108 L%-108					LT 4 BLK 3687 PINE TREE HEIGHTS LONGVIEW, TX 75604	SPT	CLV	VV	0.0000	0.0000
178325	STEWART DANIELLE/SECRETARY OF HOUSING & URBAN DEV	4/10/2013	EXCP PF: 70.00 DEPTH: 175.00		MM	1981	186,080	7,480	1,340	74.70	87,000	0.0700	1.1506
64639 S6280	R 6280003637-013-00-02		6280-01 N6280 1%-99 L%-99					LT 13 BLK 3637 SHADOWVIEW TX 75604	SPT	CLV	VF	0.0000	0.0000
178327	WILLY CHRISTOPHER JACOB & MELISSA JO/SUZANNE TURNER INC	4/10/2013	EXCP PF: 95.00 DEPTH: 181.00		M4	1977	176,340	9,880	2,030	91.73	184,900	0.0500	1.0071
43081 S2485	R 2485010001-007-00-02		2485-02 N2485 1%-104 L%-104					LT 7 BLK 1 FOREST LAKE #1 LONGVIEW, TX 75605	SLV	CLV	VV	0.0000	0.0000
178331	DAVIS BILLY/RISIMON ARTIS	4/11/2013	EXCP PF: 66.00 DEPTH: 140.00		F3	1950	32,910	1,650	1,028	33.62	30,000	0.0500	1.1520

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
62502	R 5850000001-008-00-02		5050-01	NS850 1%-100 L%-100							232 PARK ST LONGVIEW, TX 75601		0.0000	0.0000	0.0000
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	40.00														
178332	HESTER JAMES T/WILLIAMS PATRICK C & DIANNA L	4/11/2013		EXCPFF: 100.00 DEPTH: 165.00	M4	32,910	89,260	16,000	1,492	70.55	105,260	105,000	0.1500	0.1524	1.0025
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	40.00														
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cd: A1	Sch: SPT	City: CLV	Legal Address	Eff Size	Subdiv	Sale Type: VV	Ratio Type: V	Neighborhood
44585	R 2780000001-015-00-02		2780-01				LT 15 BLK 1 (NCB 3724)	GREEN FIELDS			200 E BRENTWOOD ST			0.0000	0.0000
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	35.00														
178340	ROWLAND JERRY DEAN/CUTHBERTSON LORA LEB	4/11/2013		EXCPSC: 64033.20 AC: 1.4700	M4	89,280	160,000	5,300	1,957	84.47	165,300	145,000	0.0300	0.0366	1.1400
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	65.00														
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cd: A1	Sch: SSB	City: VV	Legal Address	Eff Size	Subdiv	Sale Type: VV	Ratio Type: V	Neighborhood
29286	R 0396019700-039-00-04		H3				AB 197 S TURNER SUR TR 39 (LT 36 CEDAR				162 ANDERSON DR			1.4700	1.4700
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	65.00														
178352	BELMARRS NICHOLAS R & ROBERSON WILLIAM B JR	4/17/2013		EXCPFF: 75.00 DEPTH: 160.00	F3P	160,000	47,770	5,360	1,308	40.62	53,130	69,000	0.1000	0.0777	0.7700
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	65.00														
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cd: A1	Sch: SLV	City: CLV	Legal Address	Eff Size	Subdiv	Sale Type: VV	Ratio Type: V	Neighborhood
49331	R 3580000001-024-03-02		3580-01				LT 24C BLK 1 (NCB 556)	JONES BABY FARM			704 LEOTA ST			0.0000	0.0000
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	40.00														
178354	BRANCH BARNEY R JR & ETHEL/SKPPER RANDY & SHERI	4/12/2013		EXCPSC: 8232.84 AC: 0.1880	M5	47,770	221,630	52,700	2,184	125.81	274,330	289,500	0.1900	0.1956	1.0179
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	40.00														
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cd: A1	Sch: SLV	City: CLV	Legal Address	Eff Size	Subdiv	Sale Type: VV	Ratio Type: V	Neighborhood
1026249	R 3289010003-007-00-02		7130-06				3109 CELEBRATION WAY				0.0000	S3269 1%-100 L%-100		N3269 1%-100 L%-100	
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	85.00														
178359	SCHUR PATRICIA/DO HOI	4/12/2013		EXCPFF: 50.00 DEPTH: 100.00	M4P	1977	106,840	14,850	1,551	78.46	121,690	123,000	0.1200	0.1207	0.9894
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	85.00														
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cd: A1	Sch: SLV	City: CLV	Legal Address	Eff Size	Subdiv	Sale Type: VV	Ratio Type: V	Neighborhood
69191	R 7130001408-001-00-02		7130-06				LTS 1 & 2 BLK 1408 TOWNE LAKE				701 YORKTOWN CT			0.0000	0.0000
MA Econ%:	100.00														
MA Phys%:MA Func%:	100.00/100.00														
MA Base%:	85.00														

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
178365	WHITE MICHAEL C & BILLIE CLEARY WHITE/WALKER CAROL ODOM	4/15/2013	EXCPFF: 113.85 DEPTH: 170.30		MAP	1963	139,340	10,040	2,043	72.63	148,380	142,000	0.0700	0.0707	1.0449	
Prop ID / Type	Geo ID / Map ID															
44672 R	2785000007-004-00-04															
N2785	1%-112 L%-112															
MA Econk:	100.00															
MA Phys:MA Func%:	100.00/100.00															
MA Base%:	58.00															
178367	STANSBURY SUZANNE FILANSFORD BARRY & PAULA	4/16/2013	EXCPFF: 60.15 DEPTH: 114.50		F5	1977	113,320	15,790	1,742	74.12	129,110	135,000	0.1200	0.1170	0.9564	
Prop ID / Type	Geo ID / Map ID															
69243 R	7130001411-024-00-02															
S7130	1%-100 L%-100															
MA Econk:	100.00															
MA Phys:MA Func%:	100.00/100.00															
MA Base%:	65.00															
178369	GUTHRIE DENNIS M & CARLA SIBRAUN WILLIAM J TRS	4/15/2013	CTM3SQ: 224682.48 AC: 5.1580		MA	2000	215,170	35,980	2,068	121.45	251,150	273,000	0.1400	0.1318	0.9200	
Prop ID / Type	Geo ID / Map ID															
180615 R	0040002700-043-01-04															
MA Econk:	100.00															
MA Phys:MA Func%:	100.00/100.00															
MA Base%:	88.00															
178383	JAMERSON DOROTHY/MARLER DONNA LYNN AUSTIN ETAL	4/16/2013	EXCPFF: 57.50 DEPTH: 150.00		M3P	1968	69,990	3,100	1,409	51.87	73,090	72,000	0.0400	0.0431	1.0151	
Prop ID / Type	Geo ID / Map ID															
69605 R	7260000002-004-01-02															
S7260	1%-100 L%-100															
MA Econk:	100.00															
MA Phys:MA Func%:	100.00/100.00															
MA Base%:	56.00															
178384	HUNTER KERN C & LUCETTE PRAEPER ADAM W & BRIDI A	4/16/2013	EXCPFF: 164.80 DEPTH: 175.30		M5	1956	157,560	17,630	2,633	66.54	175,190	180,000	0.1000	0.0979	0.9733	
Prop ID / Type	Geo ID / Map ID															
37367 R	1545000849-001-00-02															
S1545	1%-100 L%-100															
MA Econk:	100.00															
MA Phys:MA Func%:	100.00/100.00															
MA Base%:	54.00															

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Prop ID / Type	Buyer/Seller/Deed	Date	Legal Description	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
178392	ALEXANDER THERESA MISTAGIOS JULIA ANN	4/17/2013	EXCPFF: 54.50 DEPTH: 99.50		M4	1984	97,830	15,740	1,342	84.63	113,570	112,500	0.1400	0.1399	1.0095
59486	R 5340030003-009-00-02		Legal Description: 5340-03 N5340 1%-100 L%-105			1984	97,830	15,740	1,342	84.63	113,570	112,500	0.1400	0.1399	1.0095
52565	R 2565000001-011-00-02		Legal Description: 2565-01 N2565 1%-102 L%-102			2008	170,870	10,000	1,714	105.53	180,870	190,000	0.0600	0.0526	0.9520
178399	FLORES JOAQUIN & ERICA A MAXWELL CHARLES P & JAZILYN M	4/17/2013	EXCP SQ: 67120.00 AC: 2.0000 FF: 250.00 DEPTH: 483.00		M4P	2008	170,870	10,000	1,714	105.53	180,870	190,000	0.0600	0.0526	0.9520
43641	R 2565000001-011-00-02		Legal Description: 2565-01 N2565 1%-102 L%-102			2008	170,870	10,000	1,714	105.53	180,870	190,000	0.0600	0.0526	0.9520
52565	R 2565000001-011-00-02		Legal Description: 2565-01 N2565 1%-102 L%-102			2008	170,870	10,000	1,714	105.53	180,870	190,000	0.0600	0.0526	0.9520
178408	ERWIN JOE F & VIRGINIA ORICHAND FIRTLE BUILDER LLC	4/18/2013	EXCP SQ: 5749.92 AC: 0.1320		M4	2011	186,370	21,500	1,757	116.68	207,670	205,000	0.1000	0.1049	1.0140
1030848	R 5352000002-004-00-02		Legal Description: LOT 4 BLK 2 PECAN PARK			2011	186,370	21,500	1,757	116.68	207,670	205,000	0.1000	0.1049	1.0140
178412	WATSON TROY & MONA VAUGHN & STOUTD PROPERTIES LLC	4/18/2013	EXCP SQ: 10962.47 AC: 0.2517 FF: 92.37 DEPTH: 116.68		M6M	2011	255,690	24,400	2,314	121.04	280,090	285,000	0.0900	0.0856	0.9828
1144934	R 4256000002-014-00-02		Legal Description: LOT 14 BLK 2 MAGRILL PLACE			2011	255,690	24,400	2,314	121.04	280,090	285,000	0.0900	0.0856	0.9828
178413	WORTHAM JAMES/HODGES JAMES R & JOHANNA L	4/19/2013	BRN1 SQ: 34848.00 AC: 0.8000		M4	2004	147,360	12,800	1,577	101.56	160,160	158,500	0.0800	0.0808	1.0105
26735	R 0359018605-075-00-02		Legal Description: D6-NW ND359 1%-100 L%-100			2004	147,360	12,800	1,577	101.56	160,160	158,500	0.0800	0.0808	1.0105
A0359	R 0359018605-075-00-02		Legal Description: D6-NW ND359 1%-100 L%-100			2004	147,360	12,800	1,577	101.56	160,160	158,500	0.0800	0.0808	1.0105
178416	COVINGTON EDWARD GENE & DIETRA K WHITE OAK T & M PROPERTIES LLC	4/19/2013	EXCPFF: 100.00 DEPTH: 150.00		M4	1980	130,780	9,900	1,658	84.85	140,680	139,900	0.0700	0.0708	1.0056
1980	1980		Legal Description: EXCPFF: 100.00 DEPTH: 150.00			1980	130,780	9,900	1,658	84.85	140,680	139,900	0.0700	0.0708	1.0056

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Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market Sale Price	Ratio
66021	R 656000001-013-00-01			6560-01							312 E ROBINWOOD DR	0.0000	0.0000
86860	R 1%-100 L%-100			N6560 1%-99 L%-99									
MA Econ%:	100.00	Land Econ%:		Imp 1 Value:							Appraiser:		
MA Phys%:	100.00	MA Func%:	100.00	Imp 2 Desc:									
MA Base%:	66.00												
178419	ROYB T BRADLEY & KRISTI LALANE THOMAS JASON	4/18/2013	EXCPFF:	120.00 DEPTH: 180.80	M5		197,670	27,810	2,471	91.25	225,480	0.1200	0.1112 0.9019
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 3 Value:				Eff Size Subdiv	Ratio Type:	
48249	R 3340001011-009-00-02		3340-03				Imp 3 Desc:				1908 CENTENARY DR	V	0.0000
S3340	1%-100 L%-100		N3340 1%-103 L%-103										
MA Econ%:	100.00	Land Econ%:		Imp 1 Value:							Appraiser:		
MA Phys%:	100.00	MA Func%:	100.00	Imp 2 Desc:									
MA Base%:	69.00												
178423	HUNT SHEILA RAE/DURHAM JEREMY & LISA	4/19/2013	EXCPFF:	100.00 DEPTH: 189.00	MAP		197,670	8,000	2,085	63.04	131,440	0.0600	0.0606 0.9958
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 2 Value:				Eff Size Subdiv	Ratio Type:	
27792	R 0369000403-039-00-02		E6-SW				Imp 2 Desc:				910 W FAIRMONT ST	V	0.0000
A0369	1%-100 L%-100		N0369 1%-100 L%-100 TOLER										
MA Econ%:	100.00	Land Econ%:		Imp 1 Value:							Appraiser:		
MA Phys%:	100.00	MA Func%:	100.00	Imp 2 Desc:									
MA Base%:	59.00												
178424	ELLIOTT RONNIE SCOTT & HOLLY WGREENWOOD ZACHERY & ALLISON	4/19/2013	EXCPSQ:	13820.00 AC: 0.3350 DEPTH: 115.94	MAP		152,170	8,000	1,635	97.96	160,170	0.0500	0.0486 0.8737
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 3 Value:				Eff Size Subdiv	Ratio Type:	
109886	R 5195010002-002-00-01		LT 2 BLK 2 OAKWOOD HERITAGE UNIT #1				Imp 3 Desc:				0.0000 S5185 1%-100 L%-100	V	0.0000
MA Econ%:	100.00	Land Econ%:		Imp 1 Value:							Appraiser:		
MA Phys%:	100.00	MA Func%:	100.00	Imp 2 Desc:									
MA Base%:	80.00												
178425	STANBERRY HAYLEY DAWN/CLIFFORD SANDRA JEAN	4/18/2013	EXCPRN1	7.8210			152,170	134,850	44,870	1,696	105.97	179,720	179,800 0.2500
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 2 Value:				Eff Size Subdiv	Ratio Type:	
22012	R 0247019100-019-00-04		H3,I3				Imp 2 Desc:				232 TREELINE RD	V	7.8440
A0247	1%-100 L%-100		N0247 1%-105 L%-105										
MA Econ%:	100.00	Land Econ%:		Imp 1 Value:							Appraiser:		
MA Phys%:	100.00	MA Func%:	100.00	Imp 2 Desc:									
MA Base%:	78.00												
22043	R 0247019100-019-31-04		H3,I3				134,850	191 WM LILES SUR TR 19-31 (LT 5-N & 1-E) TREELINE RD		2.7020		7.8210	
A0247	1%-100 L%-100		N0247 1%-105 L%-105										
MA Econ%:	100.00	Land Econ%:		Imp 1 Value:							Appraiser:		
MA Phys%:	100.00	MA Func%:	100.00	Imp 2 Desc:									
MA Base%:	100.00												
180744	R 0247019100-019-61-04		H3-I3				Imp 2 Value:				Eff Size Subdiv	Ratio Type:	
A0247	1%-100 L%-100		N0247 1%-105 L%-105				Imp 2 Desc:				MT PISGAH RD	V	0.1290
MA Econ%:	100.00	Land Econ%:		Imp 1 Value:							Appraiser:		
MA Phys%:	100.00	MA Func%:	100.00	Imp 2 Desc:									
MA Base%:	100.00												

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MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%	MA Econ%	MA Phys/MA Func%
178445	SMITH EVAN JAMES & JANNELLE KAY/TAYLOR HAROLD J	4/22/2013	EXCPFF: 100.00	DEPTH: 170.00	MAP	1974	133,520	14,330	2,131	67.57	147,850	0.1000	0.0995	1.0267															
67398	R 6890000823-007-00-02		Legal Description			1974	Imp 1 Value: 6890-10	Imp 2 Value: N8890	Imp 3 Value: %1-105 L%-105	ST Cdt: A1	SLV	City: CLV	Legal Acage	Sale Type: V	Ratio Type: V														
S8890	%1-100 L%-100									LT 7 BLK 823 SUNSET HILLS-GLENWOOD RESUB	EFF size	subdiv	1806 MCCANN RD	Neighborhood	0.0000	0.0000													
MA Econ%	95.00		Imp 1 Value:			133,520	Imp 2 Value:			LONGVIEW, TX 75601																			
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
MA Econ%	63.00		Imp 1 Value:				Imp 2 Value:																						
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
178446	HAWKINS GLORIA BROOKS & TONY TERLERL HAWKINS SR/BOORMAN RONALD W JR	4/22/2013	EXCPFF: 208.50	DEPTH: 122.70	MSP	1873	222,000	30,360	3,717	65.11	252,360	0.1200	0.1255	1.0428															
48484	R 3390002060-011-00-02		Legal Description			1873	Imp 1 Value: 3390-01	Imp 2 Value: N3380	Imp 3 Value: %1-105 L%-105	ST Cdt: A1	SPT	City: CLV	Legal Acage	Sale Type: VV	Ratio Type: V														
N3380	%1-105 L%-105									LT 11 BLK 2060 IDYLWILD	EFF size	subdiv	0.0000	0.0000	S3380	%1-100 L%-100													
MA Econ%	100.00		Imp 1 Value:			222,000	Imp 2 Value:			LONGVIEW, TX 75604																			
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
MA Econ%	63.00		Imp 1 Value:				Imp 2 Value:																						
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
178449	LOGA KACBY/COOK CODY & BONNIE SELDEN	4/23/2013	EXCPFF: 94.00	DEPTH: 175.00	F4	1980	78,580	6,580	1,120	83.04	85,160	0.0800	0.0708	0.9157															
49773	R 3630000009-002-00-02		Legal Description			1980	Imp 1 Value: 3630-01	Imp 2 Value: N3630	Imp 3 Value: %1-100 L%-100	ST Cdt: A1	SLV	City: CLV	Legal Acage	Sale Type: VV	Ratio Type: V														
S3630	%1-100 L%-100									LT 2 BLK I (NCB 8039) JUDSON HTS (E 93.8' LT 2)	EFF size	subdiv	306 LOCKLEAR AVE	Neighborhood	0.0000	0.0000													
MA Econ%	100.00		Imp 1 Value:			78,580	Imp 2 Value:			LONGVIEW, TX 75605																			
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
MA Econ%	63.00		Imp 1 Value:				Imp 2 Value:																						
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
178451	MULLINNEX LLOYD CRAIG & EMILY K/RUSSELL PAMELA K	4/23/2013	EXCPFF: 80.80	DEPTH: 126.10	M5M	1982	157,820	11,860	2,321	74.97	169,680	0.0700	0.0682	0.9752															
59393	R 5330000001-003-00-02		Legal Description			1982	Imp 1 Value: 5330-01	Imp 2 Value: N5330	Imp 3 Value: %1-111 L%-111	ST Cdt: A1	SLV	City: CLV	Legal Acage	Sale Type: VV	Ratio Type: V														
S5330	%1-100 L%-100									LT 3 BLK 1 (NCB 975) PARKWOOD	EFF size	subdiv	5 MARGUERITE DR	Neighborhood	0.0000	0.0000													
MA Econ%	100.00		Imp 1 Value:			157,820	Imp 2 Value:			LONGVIEW, TX 75601																			
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
MA Econ%	57.00		Imp 1 Value:				Imp 2 Value:																						
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
178452	KRESTA JEFFRY ALAN/MEAD HAMP P & ANN K	4/23/2013	EXCP SQ: 57758.00	AC: 1.3259	MSP	1984	188,820	51,040	2,777	79.22	239,860	0.2100	0.2320	1.0903															
49798	R 3650000001-002-01-02		Legal Description			1984	Imp 1 Value: 3650-01	Imp 2 Value: N3650	Imp 3 Value: %1-101 L%-101	ST Cdt: A1	SLV	City: CLV	Legal Acage	Sale Type: VV	Ratio Type: V														
S3650	%1-100 L%-100									LT 2A & 3A BLK 1 (NCB 883) JUNIUS HTS (W PT LT 3 IRIS CIR LONGVIEW, TX	EFF size	subdiv	3 IRIS CIR	Neighborhood	0.0000	0.0000													
MA Econ%	100.00		Imp 1 Value:			188,820	Imp 2 Value:			LONGVIEW, TX 75601																			
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						
MA Econ%	57.00		Imp 1 Value:				Imp 2 Value:																						
MA Phys/MA Func%	100.00/100.00		Imp 1 Desc:				Imp 2 Desc:																						

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
178453	LOPEZ AMANDA RACHELLE & JESUS HAWKINS TONY & GLORIA	4/23/2013		MA	EXCPFF: 70.00 DEPTH: 170.00	M4		123,020	7,700	1,984	65.89	130,720	122,000	0.0600	0.0631	1.0715
								Imp 1 Value: 100.00 Imp 2 Value: 100.00 Imp 3 Value: 100.00								
178458	GBE EVANGELINA MCKENNEDY MARY A	4/23/2013		MA	EXCP SQ: 11581.00 AC: 0.2859 FF: 78.15 DEPTH: 148.20	M5		215,520	21,000	2,183	108.35	236,520	230,000	0.0900	0.0913	1.0264
								Imp 1 Value: 100.00 Imp 2 Value: 100.00 Imp 3 Value: 100.00								
178459	BATON ROBERT JEREMY & KRISTEN DANIELLE/STEPHENS RUCKY D & TRINA R	4/23/2013		MA	EXCPFF: 270.00 DEPTH: 411.10	M4P		144,760	20,150	1,468	112.34	164,910	167,300	0.1200	0.1204	0.9857
								Imp 1 Value: 100.00 Imp 2 Value: 100.00 Imp 3 Value: 100.00								
178464	RODRIGUEZ MOISES/DEUTSCHE BANK NATIONAL TRUST CO	4/23/2013		MA	EXCP SQ: 43885.60 AC: 1.0100 FF: 60.00 DEPTH: 130.00	M3		74,430	5,050	2,200	36.13	79,480	65,000	0.0600	0.0777	1.2228
								Imp 1 Value: 100.00 Imp 2 Value: 100.00 Imp 3 Value: 100.00								
178472	ESCANDON MANUEL & IRMA/BROWN DOROTHY	4/23/2013		MA	EXCP SQ: 11250.00 AC: 0.2583 FF: 75.00 DEPTH: 150.00	M5M		147,470	4,990	3,128	48.74	152,460	132,000	0.0300	0.0378	1.1550
								Imp 1 Value: 100.00 Imp 2 Value: 100.00 Imp 3 Value: 100.00								
48508	R 3400000003-001-00-02				Legal Description											
53400	R 3400000003-001-00-02				Legal Description											
								Imp 1 Value: 100.00 Imp 2 Value: 100.00 Imp 3 Value: 100.00								

True Automallion, Inc.

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
178474	TAPIA JESUS MAARTIN & CELSA JUDITH/DISHMAN BOBBY G & TERRIL	4/23/2013	BR11	SQ: 30089.86 AC: 0.6910	M4P	2007	209,460	11,060	2,104	104.81	220,520	220,000	0.0500	0.0503	1.0024	
Prop ID / Type	Geo ID / Map ID	Land Econ:	Land Econ:	Land Econ:												
200276 R	525500001-003-00-02	100.00	100.00	100.00												
MA Phys:MA Func%:100.00/100.00	Land Phys:	MA Base%: 53.00														
178481	MIBARS KRISTOPHER D & AUDRA M/MEREDITH MIKEL D	4/24/2013	EXCPFF:	100.00 DEPTH: 120.00	M4	1973	131,570	11,330	1,797	79.58	143,000	124,000	0.0800	0.0914	1.1532	
Prop ID / Type	Geo ID / Map ID	Land Econ:	Land Econ:	Land Econ:												
67005 R	682000002-014-00-02	100.00	100.00	100.00												
MA Phys:MA Func%:100.00/100.00	Land Phys:	MA Base%: 95.00														
178493	DOK HOLDINGS LLC/DARK DAVID	4/25/2013	EXCPFF:	85.35 DEPTH: 132.00	M4M	1975	103,630	9,760	1,398	81.11	113,390	113,700	0.0900	0.0858	0.9973	
Prop ID / Type	Geo ID / Map ID	Land Econ:	Land Econ:	Land Econ:												
60224 R	545000006-001-00-02	100.00	100.00	100.00												
MA Phys:MA Func%:100.00/100.00	Land Phys:	MA Base%: 63.00														
178494	FRANKLIN CASSIB L/FORD MATTHEW EVAN	4/25/2013	EXCPFF:	118.75 DEPTH: 175.00	M4P	1863	110,220	10,770	1,616	74.87	120,990	123,000	0.0900	0.0876	0.9837	
Prop ID / Type	Geo ID / Map ID	Land Econ:	Land Econ:	Land Econ:												
44663 R	2705000006-015-00-04	100.00	100.00	100.00												
MA Phys:MA Func%:100.00/100.00	Land Phys:	MA Base%: 64.00														
178498	SEYMOUR RICHARD L/ROLLAND THOMAS C & KELLY J	4/25/2013	EXCP		M4	2005	163,840	15,000	2,155	82.99	178,840	177,500	0.0800	0.0845	1.0076	
Prop ID / Type	Geo ID / Map ID	Land Econ:	Land Econ:	Land Econ:												
180047 R	5195020002-002-00-01	100.00	100.00	100.00												
MA Phys:MA Func%:100.00/100.00	Land Phys:	MA Base%: 58.00														
178497	BOND DANIEL &	4/25/2013	EXCPFF:	100.00 DEPTH:	M3P	1993	101,640	10,180	1,549	72.19	111,820	114,000	0.0900	0.0893	0.9809	
Prop ID / Type	Geo ID / Map ID	Land Econ:	Land Econ:	Land Econ:												
MA Phys:MA Func%:100.00/100.00	Land Phys:	MA Base%: 93.00														

Ratio Type: V Neighborhood S5255 1%-100 L%-100
 Appraiser: PC
 Ratio Type: V Neighborhood 0.0000 0.0000
 Appraiser: CB
 Ratio Type: V Neighborhood 0.0000 0.0000
 Appraiser: MAC
 Ratio Type: V Neighborhood S2785 1%-100 L%-100
 Appraiser:
 Ratio Type: V Neighborhood S5195-02 1%-100 L%-100 N5195 1%-100 L%-100
 Appraiser: MAC
 Ratio Type: V Neighborhood N5195 1%-100 L%-100
 Appraiser: MAC
 Ratio Type: V Neighborhood N5195 1%-100 L%-100
 Appraiser: MAC

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio	
44494	JENNIFER/JOHNSON STEVEN R & SARAH C		Legal Description 2760-01 N2760 1%-100 L%-100	133.00		1973	101,640									
2760	Geo ID / Map ID R 2760010004-006-00-01		Legal Description 2760-01 N2760 1%-100 L%-100				Imp 1 Value: Imp 2 Desc:									
178501	MATHIS JANELLE DEE & JOSHUA D	4/26/2013	EXCP SQ: 12500.00 AC: 0.2870 FF: 64.98 DEPTH: 147.14		M5M	2009	183,790	18,000	1,943	108.08		201,790	0.0900	0.0857	0.9609	
104869	MATHIS/BROOKFIELD RELOCATION INC		Legal Description 2255-01 N2255 1%-99 L%-99			2009										
2255	Geo ID / Map ID R 2255010001-003-00-02		Legal Description 2255-01 N2255 1%-99 L%-99				Imp 1 Value: Imp 2 Desc:									
178502	COBRA PROPERTIES LLC/GRUVER LETHA	4/25/2013	EXCP SQ: 15500.00 AC: 0.3558 FF: 100.00 DEPTH: 155.00		M4	1971	129,360	8,560	2,179	55.07		137,940	0.0800	0.0713	1.1495	
25525	Geo ID / Map ID R 0353017702-136-00-02		Legal Description D6-SW N0353 1%-107 L%-107 SEC 2			1971										
178504	JOHNSON STEVEN ROEGG KAREN MICHELLE	4/25/2013	EXCP SQ: 7013.16 AC: 0.1610		M4	2005	127,430	23,500	1,469	103.13		151,500	0.1600	0.1551	0.9962	
198564	Geo ID / Map ID R 5802020003-010-00-02		Legal Description LT 10 BLK 3 RAY CREEK EST #2			2005										
178518	MATTHEWS CLARENCE MICHAEL/MCDONALD LOUIS D ETUX	4/26/2013	EXCP FF: 84.10 DEPTH: 120.00		MIP	1985	112,360	17,500	1,393	93.22		129,860	0.1300	0.1326	0.9838	
46833	Geo ID / Map ID R 3105010001-001-00-02		Legal Description 3105-01 N3105 1%-100 L%-100			1985										
178523	FOUNTAIN MANDY DEISENRUTH GARY & JAMIE	4/28/2013	EXCP FF: 100.00 DEPTH: 121.50		MAM	1977	107,350	7,430	1,428	80.38		114,900	0.0600	0.0647	0.9990	
3105	Geo ID / Map ID R 3105010001-001-00-02		Legal Description 3105-01 N3105 1%-100 L%-100			1977										

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Legal Acct	Market Subd	Sale Price	Land/Market	Land/Price	Ratio
60196	R 5450020001-004-00-02			5450-05								213 IRVING ST		0.0000		0.0000
55450	1%-100 L%-100			N5450 1%-110 L%-110								LONGVIEW, TX 75605				
178524	CONFIDENTIAL/JAWATKONS DANNY RAY & NANCY R	4/28/2013		EXCP:SQ: 27878.40 AC: 0.6400	M7		107,350	366,240	3,173	132.86	CLV	421,580	382,500	0.1300	0.1447	1.1022
112197	R 1912010002-018-00-02			1912-01							SSH	5002 LAVENDER LEAF LN				0.6400
51912	1%-100 L%-100			N1912 1%-100 L%-100							CLV					
178525	EMMONS BILLY & THERUVBEB JONATHAN & SARAH M	4/28/2013		EXCP:FF: 100.00 DEPTH: 155.00	M4		368,240	102,880	1,386	81.59	SLV	113,080	127,500	0.0900	0.0800	0.6869
43235	R 2487000000-008-00-02			2487-01							SSH	293 S HILLSHORE DR				0.0000
S2487	1%-100 L%-100			N2487 1%-102 L%-102							SSH					
178530	HORTON MESHIELL TEB/MARTIN CHARLES T III & THERESA M	4/28/2013		EXCP:SQ: 17210.00 AC: 0.3951 FF: 108.03 DEPTH: 159.31	MAP		102,880	146,160	1,851	88.96	SLV	164,660	154,900	0.1100	0.1194	1.0630
104968	R 2255010001-002-00-02			2255-01							SLV	1803 CHISOLM TRL				0.0000
S2255	1%-100 L%-100			N2255 1%-98 L%-99							SLV					
178531	BEACH FRED & LEONA/ROBERTS SHANNON & TRISTAN	4/28/2013		EXCP:FF: 110.00 DEPTH: 150.00	M4		146,160	127,160	8,990	1,612	CLV	136,150	140,000	0.0700	0.0642	0.9725
40809	R 2230000004-006-00-04			2230-01							SKG	1903 CRESTVIEW LN				0.0000
N2230	1%-108 L%-108										SKG					
178533	DUNCAN JOSHUA & SARAH/BRUTON BILLY & BOBBIE TABS	4/28/2013		EXCP:FF: 90.00 DEPTH: 135.00	MAP		127,160	143,820	2,174	71.90	CLV	156,320	160,000	0.0800	0.0781	0.9770
67615	R 6950030005-015-00-02			6950-06							SPT	715 TALLWOOD LN				0.0000
S6950	1%-100 L%-100			N6950 1%-108 L%-108							SPT					

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
178538	KINNEY HARRISON JR & KATHLEEN AGUDRY TODD OLIVER & REBECCA JEAN	4/30/2013	EXCPSQ	9033.00 AC: 0.2074 FF: 70.07 DEPTH: 128.92	MMP	1988	136,640	18,500	99.90	157,140	156,450	0.1200	0.1183	1.0044
178540	BARNHART KERRY/TRUMAN LORI	4/30/2013	EXCPSQ	16901.28 AC: 0.3880	M5	2008	250,450	35,000	106.91	285,450	230,000	0.1200	0.1522	1.2411
178543	MORGAN RONALD & BARBARA/COURTIGHT STEPHEN & TRICIA	4/30/2013	EXCPEFF	139.00 DEPTH: 150.00	MA	1983	134,120	10,560	70.61	144,660	135,000	0.0700	0.0782	1.0717
178544	BRUCE ROBERT G & LAUREL KYTOWELL GROUP INC	4/30/2013	EXCPSQ	8272.64 AC: 0.1440	M5	2012	240,300	52,000	126.70	292,300	288,500	0.1800	0.1802	1.0132
178546	LINDSAY KIMBERLY DJORDAN CHARLOTTE A	4/30/2013	EXCPEFF	79.95 DEPTH: 134.40	MEM	1976	139,490	15,000	78.34	154,490	170,000	0.1000	0.0882	0.9088

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm and Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Soft	Market Sale Price	Land/Market	Sale Price	Ratio
102558	R 1945000001-001-00-02 N1945 1%-100 L%-100											1.0300	1.0300		0.9947
178563	IRELAND PATRICK & SHANA/BROWN LORI & DAVID	5/1/2013	EXCPFF: 110.00	DEPTH: 120.00	MMP	192,840	156,750	16,320	2,183	79.28	79.71	173,070	0.0900	174,000	0.0938
46015	R 2970031044-014-00-02 N2970 1%-100 L%-100														0.0000
178568	DRYER JOHN A & JANINE (AKA BOBBIE JANINE DRYERYOWELL GROUP INC)	5/1/2013	EXCP SQ: 10149.48	AC: 0.2330	M5	287,320	50,000	2,380	138.73	141.73	337.320	330,180	0.1500	330,180	0.1514
1026214	R 3269010002-005-00-02														1.0216
178573	FLANAGAN REBECCAYOUNG JOHNSA WOOLLEY TRE OF	5/3/2013	DR11 SQ: 435600.00	AC: 10.0000	M5P	287,320	61,200	2,236	120.75	127.74	285,630	270,000	0.2100	270,000	0.2267
193307	R 0202009104-042-01-03														10.0000
178575	GODFREY RONNE/SECRETARY OF HOUSING & URBAN DEV	5/3/2013	ARI1 SQ: 202989.60	AC: 4.6800	F3P	222,730	76,700	33,910	1,152	96.02	91.15	110,610	0.3100	105,000	0.3230
92746	R 0139007000-054-05-01														4.6600
178576	POPE J ROGERS IR/ANOS EDWARD & BRENDA LANZEL	5/3/2013	EXCP SQ: 27050.76	AC: 0.6210	M7	76,700	467,960	55,340	3,875	134.97	135.48	523,000	0.1100	525,000	0.1054
112182	R 1912010002-007-00-02														0.6210
51912	1%-100 L%-100														0.6210

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio		
178591	TIPTON ROBY L/MCALPINE GLORIA JANE JAGGERS ETAL	5/8/2013	EXCPFF:	116.00 DEPTH: 171.00	F4	1986	117,210	6,210	1,584	77.92	84.60	123,420	134,000	0.0500	0.0463	0.9210		
Prop ID / Type	Geo ID / Map ID	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SLV	City:	CLV	Sale Type:	Eff Size	Subdiv	Ratio Type:	Neighborhood	
67277 R	8870020005-003-00-02	100.00	6870-02	117,210	117,210	117,210	A1	LT 3 BLK 5 (NCB 8052) SUNNYSIDE EST #2					VV	208	MCGREDE ST	0.0000	0.0000	
58870	1%-100 L%-100	66.00	N8870	1%-107 L%-107				LONGVIEW, TX 75605										
MA Econ%:	MA Phys%:MA Func%:	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SSB	City:	CLV	Sale Type:	Eff Size	Subdiv	Ratio Type:	Neighborhood	
178594	LUKSA JASON A & SHARON L/MCGRAW MARY LOUISE	5/8/2013	EXCPFF:	200.00 DEPTH: 250.00	M4	1989	127,530	8,320	1,776	76.49	76.01	135,850	135,000	0.0600	0.0616	1.0083		
Prop ID / Type	Geo ID / Map ID	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	A1	LT 8 BLK 2 ALLWRIGHT ACRES #1					VV	524	GEORGIA LN	0.0000	0.0000	
34503 R	1075010002-008-00-04	100.00	1075-03	127,530	127,530	127,530		GLADEWATER, TX 75647										
51075	1%-100 L%-100	61.00	N1075	1%-110 L%-110														
MA Econ%:	MA Phys%:MA Func%:	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SLV	City:	CLV	Sale Type:	Eff Size	Subdiv	Ratio Type:	Neighborhood	
178598	BURKE BENJTE & JENNIFER/WATTS KAREN S	5/8/2013	EXCP		M6M	2007	284,250	30,000	2,589	113.65	119.74	284,250	310,000	0.1000	0.0968	0.9492		
Prop ID / Type	Geo ID / Map ID	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	A1	1685 WOOD PL LONGVIEW, TX 75601					VV	0.0000	S5360	1%-100 L%-100	N5360	1%-111 L%-111
188212 R	5360000011-007-00-02	98.00	LT 7 BLK 11 (NCB 802) PEGUES EST	284,250	284,250	284,250												
MA Econ%:	MA Phys%:MA Func%:	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SLV	City:	CLV	Sale Type:	Eff Size	Subdiv	Ratio Type:	Neighborhood	
178604	BOTLEY VAN & NICOLE/ALMETER MATT	5/8/2013	EXCPFF:	98.00 DEPTH: 113.00	F4M	1985	76,350	4,380	1,744	46.29	36.70	80,730	64,000	0.0500	0.0684	1.2614		
Prop ID / Type	Geo ID / Map ID	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	A1	LTS 1 & 2A BLK 672A MEADOW DOWNS B (N 25' LONGVIEW, TX 75602)					VV	2402	S TWELFTH ST	0.0000	0.0000	
54425 R	4470000672-001-00-02	100.00	4470-02	76,350	76,350	76,350												
54470	1%-100 L%-100	48.00	N4470	1%-98 L%-98														
MA Econ%:	MA Phys%:MA Func%:	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SKG	City:	CLV	Sale Type:	Eff Size	Subdiv	Ratio Type:	Neighborhood	
178612	BALDAZO RAMIRO CHAVEZ/ERRITT TERESA EALAIN & FREIDA	5/8/2013	EXCPFF:	125.20 DEPTH: 158.40	M4	1982	92,220	6,260	1,392	70.75	68.97	98,480	96,000	0.0600	0.0652	1.0258		
Prop ID / Type	Geo ID / Map ID	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	A1	LT 4 BLK 1 DANVILLE HTS 196 PITNER ST KILGORE, TX 75662					VV	0.0000		0.0000	S1980	1%-100
39752 R	1980000001-004-00-03	100.00	1980-01	92,220	92,220	92,220												
5-100	1%-100 L%-100	57.00																
MA Econ%:	MA Phys%:MA Func%:	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SKG	City:	CLV	Sale Type:	Eff Size	Subdiv	Ratio Type:	Neighborhood	
178613	EVANS KAY ANN/DEXTER WILLIAM R ETUX	5/8/2013	EXCPFF:	95.00 DEPTH: 130.00	M5M	1978	144,250	11,500	1,966	79.22	74.77	155,750	147,000	0.0700	0.0782	1.0595		
Prop ID / Type	Geo ID / Map ID	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	A1	10/14/13 TN - REF#201308743					VV	147,000		0.0000		
5-100	1%-100 L%-100	57.00																
MA Econ%:	MA Phys%:MA Func%:	Land Econ%:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SKG	City:	CLV	Sale Type:	Eff Size	Subdiv	Ratio Type:	Neighborhood	

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Sale Price	Market	Land/Market	Land/ Sale Price	Ratio	
46939 R	3110015022-013-00-02		3110-03									1303 BLUERIDGE PKWY	0.0000	0.0000	0.0000	
53110	1%-100 L%-100		N3110	1%-107 L%-107												
UNIT #1																
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	100.00	Imp 1 Value:										
MA Base%:	64.00	Imp 2 Desc:														
178636	PIERCE NICHIELLE C & FRANKLIN B IIIH & G ROBINSON HOUSE LLC	4/30/2013	EXCPFF:	67.00 DEPTH:	187.00	MA	129,670	9,030	1,679	71.42	108,000	1303 BLUERIDGE PKWY	0.0800	0.0836	1.1104	
VV PER INT 9/18/13 TN																
1959			1959													
ST Cd:	A1	Schl:	SLV	City:	CLV	Legal Acctg:										
Site Location:	LT 5 BLK 902 (N 87' LT 5)	Forest Park														
Ratio Type:	V	Neighborhood:	0.0000													
110,890			110,890													
Imp 2 Value:		Imp 3 Desc:														
1967			1967													
ST Cd:	A1	Schl:	SLV	City:	CLV	Legal Acctg:										
Site Location:	LT 7A & 8 (S 10' LT 7 & N 120' LT 8)	Blk 319B														
Ratio Type:	V	Neighborhood:	0.0000													
175,640			175,640													
Imp 2 Value:		Imp 3 Desc:														
1967			1967													
ST Cd:	A1	Schl:	SLV	City:	CLV	Legal Acctg:										
Site Location:	LT 7A & 8 (S 10' LT 7 & N 120' LT 8)	Blk 319B														
Ratio Type:	V	Neighborhood:	0.0000													
136,060			136,060													
Imp 2 Value:		Imp 3 Desc:														
2002			2002													
ST Cd:	A1	Schl:	SLV	City:	CLV	Legal Acctg:										
Site Location:	AB 17 E BRADLEY SUR TR 20-01 SEC 4															
Ratio Type:	V	Neighborhood:	2.5500													
175,640			175,640													
Imp 2 Value:		Imp 3 Desc:														
2002			2002													
ST Cd:	A1	Schl:	SLV	City:	CLV	Legal Acctg:										
Site Location:	AB 17 E BRADLEY SUR TR 20-01 SEC 4															
Ratio Type:	V	Neighborhood:	2.5500													
136,060			136,060													
Imp 2 Value:		Imp 3 Desc:														
2013			2013													
ST Cd:	A1	Schl:	SSB	City:	CLV	Legal Acctg:										
Site Location:	220 MEMORY LN KILGORE, TX 75662															
Ratio Type:	V	Neighborhood:	0.8000													
161,450			161,450													
Imp 2 Value:		Imp 3 Desc:														
1994			1994													
ST Cd:	A1	Schl:	SPT	City:	CLV	Legal Acctg:										
Site Location:	LT 12 BLK 4 (NCB 5010)	Ponderosa														
Ratio Type:	V	Neighborhood:	0.0500													
167,690			167,690													
Imp 2 Value:		Imp 3 Desc:														
1994			1994													
ST Cd:	A1	Schl:	SPT	City:	CLV	Legal Acctg:										
Site Location:	LT 12 BLK 4 (NCB 5010)	Ponderosa														
Ratio Type:	V	Neighborhood:	0.0500													
178659	O'CONNOR JOSEPH S/P MORGAN CHASE BANK NATL ASSOC	5/13/2013	EXCPFF:	110.76 AC:	2.5500	FAP	152,130	16,070	1,518	100.22	147,500	13 BROWNWOOD PLACE	0.1100	0.1090	1.0314	
VV PER INT 9/18/13 TN																
112085 R	0043001704-020-01-03		I6													
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	100.00	Imp 1 Value:										
MA Base%:	61.00	Imp 2 Desc:														
178659			178659													
ST Cd:	A1	Schl:	SLV	City:	CLV	Legal Acctg:										
Site Location:	AB 17 E BRADLEY SUR TR 20-01 SEC 4															
Ratio Type:	V	Neighborhood:	2.5500													
152,130			152,130													
Imp 2 Value:		Imp 3 Desc:														
2002			2002													
ST Cd:	A1	Schl:	SLV	City:	CLV	Legal Acctg:										
Site Location:	AB 17 E BRADLEY SUR TR 20-01 SEC 4															
Ratio Type:	V	Neighborhood:	2.5500													
152,130			152,130													
Imp 2 Value:		Imp 3 Desc:														
2013			2013													
ST Cd:	A1	Schl:	SSB	City:	CLV	Legal Acctg:										
Site Location:	220 MEMORY LN KILGORE, TX 75662															
Ratio Type:	V	Neighborhood:	0.8000													
164,900			164,900													
Imp 2 Value:		Imp 3 Desc:														
2013			2013													
ST Cd:	A1	Schl:	SSB	City:	CLV	Legal Acctg:										
Site Location:	220 MEMORY LN KILGORE, TX 75662															
Ratio Type:	V	Neighborhood:	0.8000													
181,450			181,450													
Imp 2 Value:		Imp 3 Desc:														
1994			1994													
ST Cd:	A1	Schl:	SPT	City:	CLV	Legal Acctg:										
Site Location:	LT 12 BLK 4 (NCB 5010)	Ponderosa														
Ratio Type:	V	Neighborhood:	0.0500													
176,690			176,690													
Imp 2 Value:		Imp 3 Desc:														
1994			1994													
ST Cd:	A1	Schl:	SPT	City:	CLV	Legal Acctg:										
Site Location:	LT 12 BLK 4 (NCB 5010)	Ponderosa														
Ratio Type:	V	Neighborhood:	0.0500													
176663	NEYMAN CHARLES DSALMON HENRY & JO N	5/13/2013	EXCPFF:	115.60 DEPTH:	210.00	MA	176,690	9,000	1,934	91.36	175,000	HALLIE DR LONGVIEW, TX	0.0500	0.0514	1.0097	
VV PER EA 11/13/13 TN																
61451 R	5630000004-012-00-02		5630-04													
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	Land Func%:	100.00	Imp 1 Value:										
MA Base%:	100.00	Imp 2 Desc:														
176663			176663													
ST Cd:	A1	Schl:	SPT	City:	CLV	Legal Acctg:										
Site Location:	LT 12 BLK 4 (NCB 5010)	Ponderosa														
Ratio Type:	V	Neighborhood:	0.0000													
176,690			176,690													
Imp 2 Value:		Imp 3 Desc:														
1994			1994													
ST Cd:	A1	Schl:	SPT	City:	CLV	Legal Acctg:										
Site Location:	LT 12 BLK 4 (NCB 5010)	Ponderosa														
Ratio Type:	V	Neighborhood:	0.0000													

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
178681	ELLEY ROBERT R JR & ALICIA B/BLACK JOSHUA M	5/14/2013	EXCP SQ	5568.00 AC: 0.1278 FF: 57.35 DEPTH: 87.10	M6	1992	198,750	21,290	2,318	94.93	198,750	88.44	220,040	205,000	0.1000	0.1039	1.0734
178682	CDM VENTURES LLC/TJENSEN APRIL	5/14/2013	EXCP PFF	70.00 DEPTH: 130.50	M4M	1982	91,000	9,560	1,260	79.81	91,000	74.40	100,560	93,750	0.1000	0.1020	1.0726
178686	GURROLA JUAN & FRANCISCA JARAMILLO ACUNA/BECKMAN MYRA	5/16/2013	EXCP PFF	125.60 DEPTH: 193.50	M5P	1988	274,980	15,920	3,826	76.03	274,980	64.04	290,900	245,000	0.0500	0.0650	1.1874
178692	BLALOCK PAUL & KELLE/AVES BARRY THOMAS	5/16/2013	EXCP PFF	88.00 DEPTH: 135.00	M4P	1971	125,750	12,500	1,874	73.77	125,750	67.77	138,250	127,000	0.0900	0.0984	1.0886
178693	CLOUD STEPHEN B & TAYLOR B/CHILDERS DONALD BRANNON & PAIGE	5/16/2013	EXCP SQ	11689.00 AC: 0.2878 FF: 101.84 DEPTH: 114.59	M5M	1986	139,320	17,500	1,457	107.63	139,320	115.99	156,820	169,000	0.1100	0.1036	0.9279
178694	BLALOCK PAUL & KELLE/ADAMS ROBERT D	5/16/2013	EXCP PFF	98.00 DEPTH: 158.00	M4	1969	119,620	5,820	1,739	72.13	119,620	71.88	125,440	125,000	0.0500	0.0466	1.0035

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm/Map ID	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Living Area	Avg Price/Sqft	Market Price	Sale Price	Land/Market	Land/Sale Price	Ratio
178724	JESTER KATHY LYNN LYNNCOLEY A CLINT LLC	5/17/2013	EXCP SQ: 7000.00 AC: 0.1807	F3P	AC: 0.1807	149,750	2012	102,570	3,500	86.66	106,070	112,500	0.0300	0.0311	0.9428
42440	R 2380000006-003-00-02		EXCP SQ: 2380.06												
52380	R 2380000006-003-00-02		N2380 1%-100 L%-100												
178728	WEST LINDSEY RAEBRDWARDS KATHRYN S LANGFORD	5/17/2013	EXCP FF: 90.00 DEPTH: 130.00	M4P	DEPTH: 130.00	102,570	1978	130,340	15,000	82.39	145,340	140,000	0.1000	0.1071	1.0381
48955	R 3110025014-007-00-02		3110-05												
53110	R 3110025014-007-00-02		N3110 1%-100 L%-107												
178729	LAMPE ALICIA DIENNETT MARY LOU	5/17/2013	EXCP SQ: 80150.40 AC: 1.8400	M4M	AC: 1.8400	84,960	1975	94,960	11,410	75.98	106,370	104,000	0.1100	0.1097	1.0228
38290	R 1736000000-014-00-03		1736-01 (H7)												
51736	R 1736000000-014-00-03		SER012.0 1%-100 L%-100												
178733	FREEMAN JOHN PHILIP & NORREN TOARMIN/MCMILLAN BILL W & SIDNEY S	5/17/2013	EXCP SQ: 13129.00 AC: 0.3014	M5	AC: 0.3014	212,010	1999	212,010	28,000	105.08	240,010	212,000	0.1200	0.1321	1.1321
102368	R 5080028014-04B-04-02		5080-02												
50800	R 5080028014-04B-04-02		N5080 1%-100 L%-100												
178734	MCMILLAN BILL W & SIDNEY SWILLS/BANKS LEONARD F & LIESELOTTE K	5/17/2013	EXCP SQ: 6078.00 AC: 0.1395	M5M	AC: 0.1395	212,010	1999	152,880	12,760	85.29	165,640	173,500	0.0800	0.0735	0.9547
55049	R 4555000004-001-00-02		4555-01												
54565	R 4555000004-001-00-02		N4565 1%-105 L%-105												

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Depth	Inc Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
178738	MCDANIEL SUSAN E & DAVID ADURAN TROY NEELL	5/21/2013	EXCPFF	115.75	DEPTH: 105.10	M5M	1885	129,480	17,500	1,461	100.60	146,980	157,000	0.1200	0.1115	0.9362	
Prop ID / Type	Geo ID / Map ID	Land EconK:	Legal Description	Imp 1 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	SI Cdi:	A1	Schl:	SSH	City:	CLV	Sale Type:	VV	Ratio Type:	V
46852	R 3105010001-020-00-02	100.00	3105-01	129,480		129,480		LT 20 BLK 1 HERITAGE NORTH #1								0.0000	0.0000
S3105	1%-100 L%-100	MA Phys:MA FuncK:100.00	N3105	1%-107 L%-107				LONGVIEW, TX 75605									
178742	LODEN BRADLEY P & BRITNEY THOMPSON BUILDERS LLC	5/21/2013	EXCPFF	6884.68	AC: 0.1530	M4	2013	136,920	20,000	1,439	109.05	156,920	154,500	0.1300	0.1295	1.0157	
Prop ID / Type	Geo ID / Map ID	Land EconK:	Legal Description	Imp 1 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	SI Cdi:	A1	Schl:	SWO	City:	CWO	Sale Type:	VV	Ratio Type:	V
200180	R 7076020001-013-00-01	100.00	E5	136,920		136,920		LT 13 BLK 1 THOMPSON 2 SUB-DIV								0.0000	0.0000
S7076	1%-100 L%-100	MA Phys:MA FuncK:100.00	N7076	1%-90 L%-90				TX 75683									
178745	BEGGS AMANDA MARIE/BROOKFIELD RELOCATION INC	5/20/2013	EXCPFF	14280.00	AC: 0.3278	M5P	1992	178,570	29,990	2,001	104.23	208,560	190,000	0.1400	0.1578	1.0977	
Prop ID / Type	Geo ID / Map ID	Land EconK:	Legal Description	Imp 1 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	SI Cdi:	A1	Schl:	SPT	City:	CLV	Sale Type:	VV	Ratio Type:	V
55102	R 4565020002-006-00-02	100.00	4565-03	178,570		178,570		LT 6 BLK 2 MILL RUN #2								0.0000	0.0000
N4585	1%-105 L%-105	MA Phys:MA FuncK:100.00	E5	1%-113 L%-113				104 BROOKSIDE CIR								1%-100 L%-100	
178747	MAJOR ARTHUR WAYNE & ELLEN H ADAMS/MURRAY AYERS W	5/20/2013	EXCPFF	140.00	DEPTH: 150.00	M5M	1984	176,870	15,820	2,550	75.56	192,690	150,000	0.0800	0.1055	1.2846	
Prop ID / Type	Geo ID / Map ID	Land EconK:	Legal Description	Imp 1 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	SI Cdi:	A1	Schl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V
43442	R 2500000914-017-00-02	100.00	2500-18	176,870		176,870		LT 17 BLK 14 (NCB 914) FOREST PARK								0.0000	0.0000
S2500	1%-100 L%-100	MA Phys:MA FuncK:100.00	N2500	1%-113 L%-113				TX 75601									
178752	ALDRIDGE THIMOTHY W & STACYSMITH WANDA KARNES	5/22/2013	EXCPFF	5437.00	AC: 0.1248	M5	1993	159,330	15,550	1,903	91.90	174,880	163,000	0.0900	0.0954	1.0729	
Prop ID / Type	Geo ID / Map ID	Land EconK:	Legal Description	Imp 1 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	SI Cdi:	A1	Schl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V
89163	R 7130001408-010-00-02	100.00	7130-06	159,330		159,330		LTS 10 & 11 BLK 1408 TOWNE LAKE								0.0000	0.0000
S7130	1%-100 L%-100	MA Phys:MA FuncK:100.00	N7130	1%-99 L%-99				LONGVIEW, TX 75601									
178753	SHAPPELL MICHAEL &	5/20/2013	EXCPFF	100.00	DEPTH: 100.00	F4	1970	81,690	8,670	1,551	58.26	90,360	112,500	0.1000	0.0771	0.8032	
Prop ID / Type	Geo ID / Map ID	Land EconK:	Legal Description	Imp 1 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	SI Cdi:	A1	Schl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V
		100.00		81,690		81,690										0.0000	0.0000
		MA Phys:MA FuncK:100.00		1%-99 L%-99													

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market Subv	Sale Price	Land/Market	Land/Sale Price	Ratio
12082 R	0046002800-008-00-04		G4								6281 SH 135		2.0920		2.0920
A0046	1%-100 L%-100														
MA Econk:	100.00														
MA Phys:MA Funck:	100.00/100.00														
MA Basek:	85.00														
178789	QUEBNER JOHN P JR & LINDA J/SHORT DANIEL W & RHONDA D	5/24/2013	EXCP	22500.00 AC: 0.5165 FF: 100.00 DEPTH: 225.00	MIP		150,950	20,000	1,716	99.62	170,950	182,000	0.1200	0.1099	0.9393
95705 R	3925010001-022-00-02														
S3925	1%-100 L%-100														
MA Econk:	100.00														
MA Phys:MA Funck:	100.00/100.00														
MA Basek:	81.00														
178790	CREBEL DAVE CALVIN JR & CYNTHIA K/BRANCH BARNBY R JR & ETHEL	5/24/2013	EXCP	100.00 DEPTH: 120.00	M5M		233,930	12,720	2,088	118.13	246,650	243,500	0.0500	0.0522	1.0129
44735 R	2800000003-010-00-02														
S2800	1%-100 L%-100														
MA Econk:	100.00														
MA Phys:MA Funck:	100.00/100.00														
MA Basek:	89.00														
178798	JONES THOMAS M & ELIZABETH S/WHITR MARK	5/28/2013	EXCP	14810.40 AC: 0.3400	F3		75,450	5,100	1,772	45.46	80,550	83,000	0.0600	0.0615	0.9705
26753 R	0359018606-007-00-02														
A0359	1%-100 L%-100														
MA Econk:	100.00														
MA Phys:MA Funck:	100.00/100.00														
MA Basek:	54.00														
178801	BRACKEN KELLY D & JAMES M RUSSELL/HELTON KEITH KENNARD ETAL	5/28/2013	EXCP	5148.00 AC: 0.1182	M5M		134,290	10,810	1,706	85.05	145,100	161,000	0.0700	0.0671	0.9012
55060 R	4565000005-007-00-02														
N4565	1%-105 L%-105														
MA Econk:	100.00														
MA Phys:MA Funck:	100.00/100.00														
MA Basek:	69.00														
178805	DUVALI CHARLES D & MARCIA W/ABERNATHY CLAY & JACLYN	5/28/2013	EXCP	56487.32 AC: 1.2870	M8		828,800	60,000	6,982	127.30	888,800	850,000	0.0700	0.0706	1.0457
MA Econk:	100.00														
MA Phys:MA Funck:	100.00/100.00														
MA Basek:	69.00														

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Desc	Imp Living Area	Avg Price/Sqft	Imp 3 Value	Imp 3 Desc	Market Sale Price	Land/Market	Land/Sale Price	Ratio
200016	R 115500001-001-00-02		LT 1 BLK 1 BARRROW ADDN		M3P	806,120				0.0000			0.0000 \$1165	N1155	1%-100 L%-100	0.9208
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
178809	SOAPIES L CHERNANDEZ ADAN & JUDY	5/28/2013	EXCPFF: 100.00 DEPTH: 158.00		M3P	1956				103.93			108,500	0.0700	0.0608	0.9208
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
Prop ID / Type	Geo ID / Map ID		Legal Description													
36496	R 138500001-012-00-02		1385-01													
S1385	1%-100 L%-100		N1385 1%-110 L%-110													0.0000
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
178813	BLACK THOMAS/MCDANIELS MATTHEW & JERRY	5/28/2013	EXCPFF: 75.00 DEPTH: 150.00		M3P	1989				66.31			100,000	0.0900	0.0788	0.9044
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
Prop ID / Type	Geo ID / Map ID		Legal Description													
45276	R 286000016-001-00-02		2860-16													
S2860	1%-100 L%-100		N2860 1%-105 L%-105													0.0000
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
178819	DAVIDSON BENJAMIN & CYNTHIA LYNN/CORBITT KEITH A	5/30/2013	EXCPFF: 100.00 DEPTH: 150.00		M4	1988				78.43			176,000	0.0500	0.0572	1.0449
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
Prop ID / Type	Geo ID / Map ID		Legal Description													
51764	R 389000004-010-00-01		3890-01													
N3890	1%-108 L%-108															0.0000
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
178822	TURNER ERIC ETAL/MAC DEVELOPMENT LLC	5/30/2013	EXCPFF: 23515.00 AC: 0.5398 FF: 144.00 DEPTH: 183.30		M6	2011				115.63			312,900	0.1100	0.1119	0.9912
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
Prop ID / Type	Geo ID / Map ID		Legal Description													
188160	R 396200001-022-00-02		LT 22 BLK 1 LAVELLE PL													
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
178823	CABRERA WILLIE A & OLGA M/MORROW JAMES D ETUX	5/30/2013	EXCPFF: 100.00 DEPTH: 148.00		M4	1989				70.35			130,000	0.0500	0.0462	0.9199
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															
Prop ID / Type	Geo ID / Map ID		Legal Description													
52682	R 403500002-008-00-02		4035-01													
N4035	1%-100 L%-100															0.0000
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	64.00															

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Imp Living Area	Avg Price / Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
178824	AIRHART GERARD WILLIAMGURRI PAULA K	5/30/2013	EXCPFF: 95.00	DEPTH: 200.00	M4	113,580	138,800	9,230	1,435	103.16	148,030	156,000	0.0600	0.0592	0.9489	
MA Econ%: 100.00	Land Econ%:															
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00	Land Phys%: 100.00													
MA Base%: 60.00																
178827	SANTIAGO ENRIQUETA LEON & JUS BANK NA SUCCESSOR TRE	5/31/2013	EXCPFF: 20037.80	AC: 0.4800	M4	134,540	134,540	4,740	2,241	62.15	139,280	79,900	0.0300	0.0593	1.7432	
MA Econ%: 100.00	Land Econ%:															
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00	Land Phys%: 100.00													
MA Base%: 61.00																
178843	CONAWAY JAMES DARELL/ANDERSON KEVIN W & CRYSTAL ANDERSON	5/31/2013	EXCPFF: 40946.40	AC: 0.9400	M4P	200,480	200,480	9,580	2,085	100.70	210,060	210,000	0.0500	0.0456	0.0456	
MA Econ%: 100.00	Land Econ%:															
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00	Land Phys%: 100.00													
MA Base%: 61.00																
178849	SMITH TRAVY DON & DELORES JEAN MCCAIN JOYCE	5/15/2013	EXCPFF: 62.65	DEPTH: 284.10	M4P	200,460	200,460	8,120	1,928	80.05	146,330	153,000	0.0600	0.0531	0.9564	
MA Econ%: 100.00	Land Econ%:															
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00	Land Phys%: 100.00													
MA Base%: 94.00																
60708	R	5510003686-020-00-02	EXCPFF: 150.00	DEPTH: 154.00	M4	138,210	100,590	9,000	2,104	52.09	109,590	109,000	0.0800	0.0826	1.0054	
MA Econ%: 100.00	Land Econ%:															
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00	Land Phys%: 100.00													
MA Base%: 71.00																
178851	WOOD BARBARA JAN/SULLIVAN JEFFREY D SR & JOAN	5/31/2013	EXCPFF: 150.00	DEPTH: 154.00	M4	138,210	100,590	9,000	2,104	52.09	109,590	109,000	0.0800	0.0826	1.0054	
MA Econ%: 100.00	Land Econ%:															
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00	Land Phys%: 100.00													
MA Base%: 71.00																

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: MM

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Ratio Type: V
Neighborhood

Sale Type: VV
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Neighborhood

Sale Type: VV
Eff size subdy

City: CLV
Legal Acreage

Sch: SILV
Site Location

Appraiser: JR

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio			
47953	R 328000002-003-00-02		3280-01							108 VINE ST	0.0000			0.0000			
53280	%-100 L%-100		N3280	%-100 L%-100						HOLLYWOOD PARK	0.0000			0.0000			
MA Econ%:	100.00	Land Econ%:															
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:															
MA Base%:	54.00																
178853	BARRY VICTOR	6/3/2013	CRN1SQ:	147232.80 AC:	M4	1978	144,210	27,260	2,103	81.54	171,470	0.1600	0.1442	0.9073			
	PAUL/COOK SHERRY J & JAMES R			3.3800													
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 2 Value:	SI Cd:	A1	Schl:	SSB	City:	Legal Acctage	Sale Type:	VF	Ratio Type:	V
24492	R 0329016200-032-00-04		G3				Imp 3 Desc:							226 DONNA RD	KILGORE,	Neighborhood	3.3800
A0329	%-100 L%-100		N0329	%-100 L%-100													
MA Econ%:	100.00	Land Econ%:															
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:															
MA Base%:	65.00																
178854	GUERRERO SERGIO	5/31/2013	EXC PFF:	90.00 DEPTH:	M4	1975	129,630	12,500	1,894	75.04	142,130	0.0900	0.0807	0.9170			
	ANTURIO/SURMATE THOMAS G & CANDACE GAIL JAMES			150.00													
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 2 Value:	SI Cd:	A1	Schl:	SPT	City:	CLV	Sale Type:	VF	Ratio Type:	V
69968	R 7320005060-012-00-02		7320-01				Imp 3 Desc:							2104 WAINWRIGHT CT		Neighborhood	0.0000
S7320	%-100 L%-100		N7320	%-108 L%-108													
MA Econ%:	100.00	Land Econ%:															
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:															
MA Base%:	64.00																
178857	DURHAM DEBORAH	6/3/2013	EXC PSC:	10454.40 AC:	F3M	1945	25,470	1,580	896	31.28	28,030	0.0600	0.0918	1.6488			
	L/SECRETARY OF HOUSING & URBAN DEV			0.2400													
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 2 Value:	SI Cd:	A1	Schl:	SGW	City:	CGW	Sale Type:	VF	Ratio Type:	I
72450	R 7670000133-022-00-01		7670-08				Imp 3 Desc:							519 WOOD ST		Neighborhood	0.2400
S7670	%-100 L%-100		N7670	%-100 L%-100													
MA Econ%:	100.00	Land Econ%:															
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:															
MA Base%:	40.00																
178859	SMALLEY SARAH	5/29/2013	EXC PFF:	100.00 DEPTH:	M4	1985	100,800	9,330	1,544	71.33	110,130	0.0800	0.0822	0.9703			
	K/MTXON W D			134.20													
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 2 Value:	SI Cd:	A1	Schl:	SPT	City:	CLV	Sale Type:	VF	Ratio Type:	V
64390	R 6170000003-012-00-02		6170-03				Imp 3 Desc:							706 GEM DR	LONGVIEW,	Neighborhood	0.0000
S6170	%-100 L%-100		N8170	%-108 L%-108													
MA Econ%:	100.00	Land Econ%:															
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:															
MA Base%:	59.00																
178864	HOWARD RYAN & EMILY	6/3/2013	EXC PFF:	105.00 DEPTH:	M5M	1972	176,360	15,580	2,332	82.31	191,940	0.0800	0.0789	0.9719			
	A/HEX KEITH & JULIA			120.00													
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 2 Value:	SI Cd:	A1	Schl:	SLV	City:	CLV	Sale Type:	VF	Ratio Type:	V
46005	R 2970031041-014-00-02		2800-01				Imp 3 Desc:							517 RUTHLYNN DR		Neighborhood	0.0000
S2970	%-100 L%-100		N2970	%-108 L%-108													
MA Econ%:	100.00	Land Econ%:															
MA Phys%:MA Func%:	100.00/100.00	Land Func%:Land Phys%:															
MA Base%:	59.00																

Sales Ratio Report

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Buyer/Seller/Deed	Land Ecom%	Land Func%	Land Phys%	Map ID	Prop ID / Type	Geo ID / Map ID	Legal Description	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
178867 BLAKE JENNIFER/HORN CUSTOM HOMES LLC	100.00	100.00	100.00	5292013	EXCPSC:	18800.00	AC: 0.3857	M5		290,330	31,720	2,742	117.45	322,050	325,000	0.1000	0.0976	0.9909	
					FF: 120.00		DEPTH: 140.00												
1123749 R	100.00	100.00	100.00	6/3/2013	EXCPSC:	24816.32	AC: 0.5720	M7		524,830	85,000	3,919	155.61	609,830	670,000	0.1400	0.1269	0.9102	
					FF: 120.00		DEPTH: 140.00												
170872 WHITEFURST JOHN N & JANA M RUSSELL/AVEYERS DUANE RANDALL &	100.00	100.00	100.00	6/3/2013	EXCPSC:	1610948.80	AC: 36.9800	METM		100,890	227,290	1,380	237.81	328,180	325,000	0.6900	0.6994	1.0088	
					FF: 188.77		DEPTH: 208.03												
178876 CARROLL CHARLES R & DESORAH M/QUINN MISTY	100.00	100.00	100.00	6/3/2013	EXCPSC:	70.00	DEPTH: 115.00	M3P		73,660	6,170	1,324	60.29	79,830	83,000	0.0800	0.0743	0.9618	
					FF: 188.77		DEPTH: 208.03												
178881 CHERRY JOHN M & MARY M/SMITH ROBERT H JR & LISA C	100.00	100.00	100.00	8/4/2013	EXCPSC:	39458.00	AC: 0.9058	M7		585,130	75,000	5,163	127.86	660,130	695,000	0.1100	0.1079	0.9498	
					FF: 188.77		DEPTH: 208.03												

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Living Area	Avg Price/Sqft	Price/Sqft	Market	Sale Price	Market	Sale Price	Land/Market Ratio	Land/Sale Price Ratio
178890	SCHMIDT CRAIG A & MARY MICHAELBERLAN KENNETH RAY &	6/4/2013	EXCP	1723.28 AC	F5P	2001	252,470	22,860	2,945	93.49	105.62	275,330	314,000	0.0800	0.0728	0.8769	
181727	R	6/30/2002	LT 1 BLK 2 SHADY HILL ESTATES PHASE 2			2001	252,470	22,860	2,945	93.49	105.62	275,330	314,000	0.0800	0.0728	0.8769	
1173659	R	03/30/2008	AB 186 D SANCHEZ SUR TR 40-05 SEC 8			2010	290,440	53,000	2,345	146.46	156.93	343,440	368,000	0.1500	0.1440	0.9333	
178891	HUGHES LOU ANNETTE M	6/4/2013	EXCP	10193.04 AC	M6P	2010	290,440	53,000	2,345	146.46	156.93	343,440	368,000	0.1500	0.1440	0.9333	
201763	R	7/5/2000	LT 5 WILDWOOD #25			2010	26,320	148,700	1,428	122.73	125.94	175,020	179,584	0.8500	0.8280	0.9746	
178895	M & M MANAGEMENT/SMITH BOBBIE ELLEN	6/28/2013	CRN1	2308592.88 AC	F3	1940	26,320	148,700	1,428	122.73	125.94	175,020	179,584	0.8500	0.8280	0.9746	
24145	R	03/15/2000	G5	1% - 100 L% - 100		1940	26,320	148,700	1,428	122.73	125.94	175,020	179,584	0.8500	0.8280	0.9746	
178899	MOORE MURRAY/DECKER JIM	6/5/2013	EXCP	117.00 DEPTH	M4P	1954	121,590	11,140	2,700	49.16	49.26	132,730	133,000	0.0800	0.0838	0.9980	
44454	R	2/7/50	N2755	1% - 100 L% - 100		1954	121,590	11,140	2,700	49.16	49.26	132,730	133,000	0.0800	0.0838	0.9980	
178907	MIXON ROBERT E III & REGINA D/SHIELDS PAMELA A FKA PAMELA A MARQUEZ	6/5/2013	BR1	32867.11 AC	M3	1965	61,400	15,250	1,248	61.42	63.30	76,650	79,000	0.2000	0.1930	0.9703	
1123588	R	4/29/2000	LT 1 MARQUEZ ADDN			1965	61,400	15,250	1,248	61.42	63.30	76,650	79,000	0.2000	0.1930	0.9703	
178908	HAYGOOD SCOTT	6/5/2013	EXCP	77.50 DEPTH	M5	1983	198,700	23,480	2,678	82.96	81.40	222,180	218,000	0.1100	0.1077	1.0192	

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Sale Price	Land/Market	Land/ Sale Price	Ratio
	L/JACOBS WAYNE J & KAREN C													
178920	SIMS JACOB/BRANCH CREEK DEVELOPERS LTD	6/5/2013		Legal Description 7550-12 N7550 1%-100 L%-101	M4	1983	184,300	21,000	1,927	106.54	201,316	0.1000	0.1043	1.0198
				EXCPFF: 7942.53 AC: 0.1823 FF: 73.40 DEPTH: 121.91										
178924	KRAMER JOSEPH ARTHUR III/HARRISON FLOYD B & DORRIS CO TREES	6/4/2013		Legal Description 7040-03 N7040 1%-101 L%-101	M4	1866	127,320	10,100	1,800	76.34	145,500	0.0700	0.0694	0.9445
				EXCPFF: 100.00 DEPTH: 150.00										
178928	ONEAL ANDREW R & PAMELA M/HARRISON DON	6/5/2013		Legal Description 6560-01 N6560 1%-99 L%-99	M4	1976	142,390	9,900	2,416	63.03	135,000	0.0700	0.0733	1.1281
				EXCPFF: 100.00 DEPTH: 150.00										
178932	CARY ALEX D & JULIE B/NATIONAL RESIDENTIAL NOMINEE SERVICES INC	6/4/2013		Legal Description 4630-01 N4630 1%-105 L%-105	M4	1971	118,940	14,480	1,612	82.77	149,900	0.1100	0.0966	0.8901
				EXCPFF: 1890.00 AC: 0.0434 FF: 136.00 DEPTH: 200.00										
178937	KITTNER MICHAEL/FANNIE MAE FEDERAL NATIONAL	6/7/2013		Legal Description 202-00	MAP	1961	174,620	11,660	3,306	56.35	118,500	0.0600	0.0984	1.5720
				EXCPFF: 100.00 DEPTH: 202.00										

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm/Type	Land Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land Price	Ratio
178938	EFFLER DOUGLAS E & MONAACCARTY INVESTMENTS LLC ETAL	6/6/2013	EXCPSC: 94960.80 AC: 2.1600	5160-07 N5160 1%-100 L%-108	M6P	2005	348,650	25,000	111.59	1002 EDEN DR	352,500	0.0700	0.0709	1.0600
178940	PULLEN RENEE/HALLBURTON REAL ESTATE SERVICES INC	6/6/2013	EXCPFF: 87.05 DEPTH: 117.10	7550-05 N7550 1%-101 L%-101	M5M	1989	167,250	16,660	97.85	1201 TIFFANY LN	195,900	0.0900	0.0850	0.9388
178943	SWINDELL ANDREW ROBERT & BETH L'NEEL/SECRETARY OF HOUSING & URBAN DEV	6/7/2013	EXCPFF: 135.75 DEPTH: 145.00	7550-05 N7550 1%-101 L%-101	M4	1956	100,920	15,030	66.81	1805 WOOD PL	87,200	0.1300	0.1724	1.3297
43365	R 2500000908-002-00-02													
178949	KIAPETA RODOLFO SPRETTIGREW HAROLD T	6/6/2013	EXCPFF: 95.00 DEPTH: 150.00	2345-14 N2345 1%-110 L%-110	M4	1971	135,470	12,500	109.85	1805 WOOD PL	153,900	0.0800	0.0812	0.9615
42135	R 2345040001-007-00-02													
178951	DODSON BRIAN K & BRITTANY AJOSEPH NEIL D & ANNA L	6/7/2013	EXCPFF: 95.00 DEPTH: 150.00	2345-12 N2345 1%-110 L%-110	M4P	1971	127,860	12,500	78.33	212 SHERWOOD DR	136,000	0.0900	0.0919	1.0321
42104	R 2345030002-007-00-02													

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Prical Sqft	Market	Sale Price	Land/Market	Land/ Sale Price	Ratio	
	JUNELL ROBERTS															
62183	R 5790005031-007-00-02		Legal Description	5790-01		1981										
				N5790 1%-100 L%-100												
	MA Econ%: 100.00		Imp 1 Value:													
	MA Phys%:MA Func%:100.00100.00Land Func%:Land Phys%:		Imp 2 Desc:													
	MA Base%: 64.00															
178995	THOMAS MELTON O & FRANCES KRATLIFF ALAN	6/10/2013	Legal Description	CRN1SQ:114659.01 AC: 2.6368	M4		123,930	25,870	2,023	74.05		149,800	0.1700	0.1568	0.9079	
						1956										
				G4												
				N0105 1%-100 L%-100												
	MA Econ%: 100.00		Imp 1 Value:													
	MA Phys%:MA Func%:100.00100.00Land Func%:Land Phys%:		Imp 2 Desc:													
	MA Base%: 54.00															
178996	GROTEMAT CHRISTOPHER BRUCE & LATISHA ANN/FRANKS LEVON CURTIS JR	6/10/2013	Legal Description	EXCP:SQ:43124.40 AC:0.9900	M4		140,270	10,200	1,643	91.58		150,470	0.0700	0.0618	0.9119	
						1983										
	MA Econ%: 100.00		Imp 1 Value:													
	MA Phys%:MA Func%:100.00100.00Land Func%:Land Phys%:		Imp 2 Desc:													
	MA Base%: 66.00															
179005	CORDOVA MIGUEL ANGEL ETAL/WALKER BILLY & ANNETTE	6/11/2013	Legal Description	EXCP:PF:70.00 DEPTH:150.00	F3		28,930	3,060	1,492	21.37		30,000	0.1000	0.1020	1.0630	
						1956										
	MA Econ%: 100.00		Imp 1 Value:													
	MA Phys%:MA Func%:100.00100.00Land Func%:Land Phys%:		Imp 2 Desc:													
	MA Base%: 66.00															
179011	CHAVEZ ELIZABETH/HOFFMAN LEWIS	6/10/2013	Legal Description	EXCP:PF:80.00 DEPTH:109.00	F3		28,930	1,960	1,110	18.23		20,230	0.1000	0.0980	1.0115	
						1950										
	MA Econ%: 100.00		Imp 1 Value:													
	MA Phys%:MA Func%:100.0075.00Land Func%:Land Phys%:		Imp 2 Desc:													
	MA Base%: 32.00															
179012	STRONG MELISSA LYNN & DONALD ESTEPHERS JAMES & MAYBELLE REVOCABLE TR	6/12/2013	Legal Description	EXCP:PF:110.00 DEPTH:145.00	M4P		18,270	140,110	11,210	1,990		136,000	0.0700	0.0824	1.1127	
						1978										
	MA Econ%: 100.00		Imp 1 Value:													
	MA Phys%:MA Func%:100.0060.00Land Func%:Land Phys%:		Imp 2 Desc:													
	MA Base%: 28.00															

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Sch:	City:	Avg Price/ Sqft	Market Sale Price	Land/Market Ratio	Land/ Sale Price Ratio
40999	R 2242070001-005-00-04					1979					SKG	City: CKG			
S2242	1%-100 L%-100			N2242 1%-104 L%-104							Legal Description				
											Legal Acreage				
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Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp 2 Value	Imp 3 Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market	Land Price	Ratio	
45336	R 2870000005-004-00-02		2870-09	N2870 1%-100 L%-100			100,360					208 VINEWOOD LN	0.0000		0.0000	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 Land Func%: 100.00 MA Base%: 84.00</p>																
179021	BRUJONZ-GONZALEZ GASTON/BAIRD PAY H	6/10/2013	EXCPFF:	72.00 DEPTH: 137.00	F3M		39,730	1,970	1,449	20.70	41,700	30,000	0.0500	0.0657	1.3900	
<p>Prop ID / Type Geo ID / Map ID 34272 R 0900000316-013-00-02 A0900 1%-100 L%-100</p> <p>Legal Description 0900-121 N0900 1%-95 L%-95</p> <p>Imp 1 Value: 39,730 Imp 2 Desc: Imp 3 Value: 1,970 Imp 3 Desc:</p> <p>ST Cd: A1 Sltu Location LT 13 NCB 316 LONGVIEW JOHNSON ACREAGE</p> <p>SLV Schi: SLV City: CLV Legal Acrage 205 E PILER ST</p> <p>Appraiser: CF</p>																
179027	SMS BRENT LTD/SCHALL CAROLA	6/12/2013	EXCPFF:	168.60 DEPTH: 161.50	M4M		78,300	8,760	1,482	60.05	87,060	89,000	0.1000	0.0984	0.9782	
<p>MA Econ%: 85.00 Land Econ%: 100.00 MA Phys%: 100.00 Land Func%: 100.00 MA Base%: 43.00</p> <p>Prop ID / Type Geo ID / Map ID 44067 R 2675000001-023-00-02 S2675 1%-100 L%-100</p> <p>Legal Description 2675-01 N2675 1%-100 L%-100</p> <p>Imp 1 Value: 78,300 Imp 2 Desc: Imp 3 Value: 8,760 Imp 3 Desc:</p> <p>ST Cd: A1 Sltu Location LT 23 BLK 1 (NCB 887) GLENHAVEN</p> <p>SLV Schi: SLV City: CLV Legal Acrage 114 E HOYT DR</p> <p>Appraiser: EH</p>																
179030	BROWN LARRY DOUGLAS JR & BRILYNN HUDSON/ORMS JACKIE SHANE & DEIDRA DENISE	6/12/2013	EXCPSC:	46086.48 AC: 1.0580	M3P		135,010	13,230	1,639	100.98	148,240	165,500	0.0900	0.0799	0.8957	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 Land Func%: 100.00 MA Base%: 54.00</p> <p>Prop ID / Type Geo ID / Map ID 27470 R 0369000401-037-00-02 A0369 1%-100 L%-100</p> <p>Legal Description ES-SE N0369 1%-100 L%-100</p> <p>Imp 1 Value: 135,010 Imp 2 Desc: Imp 3 Value: 13,230 Imp 3 Desc:</p> <p>ST Cd: A1 Sltu Location AB 41 C SKILLERN SUR TR 37 SEC 1</p> <p>SLV Schi: SPT City: CLV Legal Acrage 206 WHATLEY RD</p> <p>Appraiser: PC</p>																
179034	HOLLIS PHILIP E/BECHARD SHARON SUB	6/12/2013	EXCPFF:	114.80 DEPTH: 160.00	M5		131,370	14,020	2,031	71.59	145,390	159,000	0.1000	0.0882	0.9144	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 Land Func%: 100.00 MA Base%: 78.00</p> <p>Prop ID / Type Geo ID / Map ID 43428 R 2500000913-005-00-02 S2500 1%-100 L%-100</p> <p>Legal Description 2500-17 N2500 1%-113 L%-113</p> <p>Imp 1 Value: 131,370 Imp 2 Desc: Imp 3 Value: 14,020 Imp 3 Desc:</p> <p>ST Cd: A1 Sltu Location LT 5 BLK 13 (NCB 913) FOREST PARK</p> <p>SLV Schi: SLV City: CLV Legal Acrage 2001 WOOD PL LONGVIEW,</p> <p>Appraiser: EH</p>																
179040	SMITH VALERIE & ANTHONY/SINGH GURJIT	6/13/2013	EXCPFF:	232.00 DEPTH: 168.70	M5M		170,730	14,190	2,161	85.57	184,920	172,500	0.0800	0.0823	1.0720	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 Land Func%: 100.00 MA Base%: 53.00</p> <p>Prop ID / Type Geo ID / Map ID 68986 R 7110020005-004-01-04 S7110 1%-100 L%-100</p> <p>Legal Description 7110-02 N7110 1%-109 L%-109</p> <p>Imp 1 Value: 170,730 Imp 2 Desc: Imp 3 Value: 14,190 Imp 3 Desc:</p> <p>ST Cd: A1 Sltu Location LTS 4A & 5 BLK 5 TIMBERDALE #2 (S 1/2 LT 4)</p> <p>SKG Schi: SKG City: CKG Legal Acrage 3105 ROCKBROOK DR</p> <p>Appraiser: VV</p>																

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Imp Living Area	Avg Prical Sqft	Avg Prical Sqft	Market	Sale Price	Land/Market	Land/ Sale Price	Ratio	
179046	BAKER BRADLEY M & JANET ADORTCH ROY W	6/13/2013	EXCPFF: 75.00	DEPTH: 148.60	M3	1959	59,630	4,500	1,274	50.34	53.38	64,130	68,000	0.0700	0.0662	0.9431	
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cdt: A1	Schl: SLV	City: CLV	Legal Acreage		ER Size Subdv	Sale Type: VV	Ratio Type: V			
54159 R	4405000000-005-01-02		4405-01				LT 5A (NCB 71-72) MC GLATHERY ADDN					100 LAKE DR		Neighborhood	0.0000	0.0000	0.0000
S4405	1%-100 L%-100		N4405 1%-100 L%-100				TX 75601							Appraiser: MAC			
MA Econk:	100.00		Imp 1 Value:				Imp 2 Value:										
MA Physk:MA Funck:	100.00/100.00		Imp Desc:				Imp 3 Desc:										
MA Basek:	53.00																
179059	WHITTINGTON STACY & DAWN M/SHIELDS JESSICA CHAPMAN	6/14/2013	EXCPSC: 104.08	40 AC: 2.3900	M5P	2008	336,450	6,210	3,050	112.35	114.75	342,660	350,000	0.0200	0.0177	0.9790	
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cdt: A1	Schl: SWO	City: CWO	Legal Acreage		ER Size Subdv	Sale Type: VV	Ratio Type: V			
91393 R	4840000001-019-00-01		4840-01				LT 19 BLK 1 NORTH OAK ESTATES					304 COTTONWOOD TRL		Neighborhood	2.3900	4.2700	
S4840	1%-100 L%-100		N4840 1%-104 L%-104				WHITE OAK, TX 75693							Appraiser: MAC			
MA Econk:	100.00		Imp 1 Value:				Imp 2 Value:										
MA Physk:MA Funck:	100.00/100.00		Imp Desc:				Imp 3 Desc:										
MA Basek:	98.00																
179063	HEIL KASBY BROOKE & CHARLES THOMAS IV/THOMPSON BUILDERS LLC	6/13/2013	EXCPSC: 8824.88	AC: 0.1980	M4	2013	140,190	20,500	1,454	110.52	110.73	160,990	161,000	0.1300	0.1273	0.9981	
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cdt: A1	Schl: SWO	City: CWO	Legal Acreage		ER Size Subdv	Sale Type: VV	Ratio Type: V			
200176 R	7076020001-009-00-01		E5				LT 9 BLK 1 THOMPSON 2 SUB-DIV					9 OAK RUN		Neighborhood	0.1980	0.0000	
S7076	1%-100 L%-100		N7076 1%-80 L%-80				TX 75693							Appraiser: CB			
MA Econk:	100.00		Imp 1 Value:				Imp 2 Value:										
MA Physk:MA Funck:	100.00/100.00		Imp Desc:				Imp 3 Desc:										
MA Basek:	100.00																
179066	BEDAIR VICTOR J & JENNIFER M/ELLISON ROY B JR & CECILLE A	6/14/2013	EXCPFF: 129.25	DEPTH: 142.90	M4P	1971	124,350	13,180	1,906	72.16	71.09	137,530	135,500	0.1000	0.0973	1.0150	
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cdt: A1	Schl: SPT	City: CLV	Legal Acreage		ER Size Subdv	Sale Type: VV	Ratio Type: V			
70045 R	7360013682-016-00-02		7360-05				LT 16 BLK 3682 WARD PLACE #1					700 LORRAINE CT		Neighborhood	0.0000	0.0000	
S7360	1%-100 L%-100		N7360 1%-100 L%-100				LONGVIEW, TX 75604							Appraiser: EH			
MA Econk:	100.00		Imp 1 Value:				Imp 2 Value:										
MA Physk:MA Funck:	100.00/100.00		Imp Desc:				Imp 3 Desc:										
MA Basek:	62.00																
179068	RICH COLIN P & JAMBURANCH HOUSE PROPERTIES INC	6/14/2013	EXCPFF: 103.35	DEPTH: 161.50	M4	1969	147,210	17,330	2,191	75.10	73.25	164,540	160,500	0.1100	0.1080	1.0252	
Prop ID / Type	Geo ID / Map ID		Legal Description				St Cdt: A1	Schl: SLV	City: CLV	Legal Acreage		ER Size Subdv	Sale Type: VV	Ratio Type: V			
45990 R	2970011050-005-00-02		2970-03				LT 5 BLK 1050 HAMPSHIRE PLACE #1					504 BERKSHIRE DR		Neighborhood	0.0000	0.0000	
														Appraiser: True Automation, Inc.			

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Type	Land Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
S2970	1%-100 L%-100		N2970	1%-108 L%-108											
MA Econ%:	100.00		Imp 1 Value:												
MA Phys%:	MA Func%:	100.00/100.00	Imp 2 Desc:												
MA Base%:	61.00														
179070	JACKSON FREDDIE & VANESSA/WASHINGTON STACY W & DAWN	8/14/2013	EXCPFF:	110.00 DEPTH: 165.00	MMP	1854	152,150	11,780	2,523	64.97	163,930	155,000	0.0700	0.0760	1.0576
Prop ID / Type	Geo ID / Map ID		Legal Description		SI Cd:	A1	Sch:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V	
368773	R 1861000002-010-00-02		1861-02		LTS 10 & 11 BLK 2 (NCB 677A) COUNTRY CLUB (S 222 CRESCENT DR								Neighborhood	0.0000	0.0000
S1861	1%-100 L%-100		N1861	1%-105 L%-105											
MA Econ%:	100.00		Imp 1 Value:												
MA Phys%:	MA Func%:	100.00/100.00	Imp 2 Desc:												
MA Base%:	53.00														
179071	TANNER BRANDON CHOFFMANN KEVIN M	8/14/2013	EXCPFF:	85.00 DEPTH: 148.50	MA	1983	130,000	10,260	1,634	85.84	140,260	132,250	0.0700	0.0776	1.0606
Prop ID / Type	Geo ID / Map ID		Legal Description		SI Cd:	A1	Sch:	SPT	City:	CLV	Sale Type:	VV	Ratio Type:	V	
60695	R 5510003686-007-00-02		5510-01		LT 7 BLK 3686 PINE TREE HEIGHTS								Neighborhood	0.0000	0.0000
S5510	1%-100 L%-100		N5510	1%-108 L%-108											
MA Econ%:	100.00		Imp 1 Value:												
MA Phys%:	MA Func%:	100.00/100.00	Imp 2 Desc:												
MA Base%:	68.00														
179079	GREEN DERJAL WAYNE & QUINCY TLOFFTON LACEY M JR & NANCY W LOFTON	8/11/2013	CRB1 SQ:	1126028.00 AC: 25.8500	F4P	1983	130,000	3,496	92.34	92.96	325,000				
Prop ID / Type	Geo ID / Map ID		Legal Description		SI Cd:	E1	Sch:	SGW	City:	SGW	Sale Type:	VV	Ratio Type:	V	
10917	R 0023023100-059-01-01		F3		AB 231 W W AVERY SUR TR 59-01 & AB 243 SROSIE WADY RD								Neighborhood	25.8500	25.8500
A0023	1%-100 L%-100		N0023	1%-110 L%-110											
MA Econ%:	100.00		Imp 1 Value:												
MA Phys%:	MA Func%:	100.00/100.00	Imp 2 Desc:												
MA Base%:	100.00														
31593	R 0442024300-005-00-01		F3		AB 243 S WINSHIP SUR TR 5 & AB 231 W W 782 ROSIE WADY RD										
A0442	1%-100 L%-100		N0442	1%-100 L%-100											
MA Econ%:	100.00		Imp 1 Value:												
MA Phys%:	MA Func%:	100.00/100.00	Imp 2 Desc:												
MA Base%:	65.00														
179117	ROBERTSON NATHAN/SECRETARY OF HOUSING & URBAN DEVELOPMENT	8/19/2013	EXCPFF:	120.00 DEPTH: 140.00	MSM	1974	152,150	23,040	2,250	77.86	175,190	118,000	0.1300	0.1953	1.4847
Prop ID / Type	Geo ID / Map ID		Legal Description		SI Cd:	A1	Sch:	SPT	City:	CLV	Sale Type:	VF	Ratio Type:	I	
70892	R 7480013907-017-00-02		7480-04		LT 17 BLK 3907 WHISPERING PINES #1								Neighborhood	0.0000	0.0000
S7480	1%-100 L%-100		N7480	1%-100 L%-100											
MA Econ%:	100.00		Imp 1 Value:												
MA Phys%:	MA Func%:	100.00/100.00	Imp 2 Desc:												
MA Base%:	63.00														
179127	BROWN LAVETA	8/19/2013	EXCP SQ:	2500.00 AC: 0.0574	MS	1984	117,350	22,280	1,668	83.71	139,630	146,500	0.1600	0.1500	0.9403
Prop ID / Type	Geo ID / Map ID		Legal Description		SI Cd:	A1	Sch:	SPT	City:	CLV	Sale Type:	CF	Ratio Type:	I	
													Neighborhood	0.0000	0.0000

Sales Ratio Report

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MA Base%	Buyer/Seller/Deed	Safe Date/Confirm/Deed	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Avg Pricel	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
78.00	GUILLORY CHAD & KELLY COLLINS/OFF WADB M & SARAHIE	6/17/2013	EXCPFF: 105.90 DEPTH: 103.70	M4P	1883	131,420	18,000	1,561	95.72	149,420	156,000	0.1200	0.1154	0.9578
	Geo ID / Map ID								City: CLV					
	5111-01								Legal Acreage					
	N511103 1%-100 L%-100								102 KERRI CT LONGVIEW, TX 75605					0.0000
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
74.00														
179194	RISNER DAVID S & JESSIE L/STONE GLYNN NELSON JR & ANGBIE LYNN	6/21/2013	EXCPFF: 84.00 DEPTH: 115.00	M6	2007	303,190	44,900	2,994	116.26	348,090	349,000	0.1300	0.1287	0.9974
	Geo ID / Map ID													
	6812000000-005-00-02													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
98.00														
179202	ITRI HOLDINGS & FINANCE LLC/YORK CHRISTOPHER ALAN SR &	6/24/2013	EXCPFF: 50.00 DEPTH: 150.00	F3P	1956	38,110	1,230	1,045	37.65	39,340	32,000	0.0300	0.0384	1.2294
	Geo ID / Map ID													
	45502 R 2890000011-008-00-02													
	S2890 1%-100 L%-100													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
45.00														
179207	EVANS CHASE & KATHRYN/SECRETARY OF HOUSING & URBAN DEV	6/24/2013	EXCPFF: 100.00 DEPTH: 120.00	M4	1955	94,580	7,500	1,385	73.70	102,080	53,500	0.0700	0.1402	1.9080
	Geo ID / Map ID													
	5420-01													
	N5420 1%-100 L%-100													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
54.00														
179209	GRIFFIN CLAUDINE TREACKINLEY TERRY	6/24/2013	EXCPFF: 142820.38 AC: 3.2810	M8P	2013	645,770	284,740	5,412	208.89	1,130,510	1,250,000	0.2500	0.2278	0.9044
	Geo ID / Map ID													
	6205010000-010-00-02													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
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100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
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100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
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100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
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1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
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1145061	R 4752000001-001-00-02													
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100.00	MA Phys%:MA Func%:100.00/100.00													
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1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
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100.00	MA Phys%:MA Func%:100.00/100.00													
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1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
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1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
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100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													
	17.182 ACRES													
100.00														
100.00	MA Phys%:MA Func%:100.00/100.00													
100.00														
1145061	R 4752000001-001-00-02													
	Geo ID / Map ID													

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Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Living Area	Imp Living Area	Avg Price/Sqft	Sale Price	Market	Sale Price	Land/Market Ratio	Land/Price Ratio
65036 R 6340000005-010-00-01 S6340 1%-100 L%-100			6340-01 N6340 1%-100 L%-100							1102 E SHEPPERD DR	1102 E SHEPPERD DR	0.0000	0.0000	0.0000
179243 POLITI JENIFER L/DOVER MEGAN L	6/28/2013	EXC/PFF	60.00 DEPTH: 124.00	M5M	2004	171,220	27,500	1,760	112.91	198,720	190,000	0.1400	0.1447	1.0459
198397 R 2122030002-008-00-02			Legal Description LT 8 BLK 2 DUNDEE PLACE PH 3											
179245 BEARDEN ROBERT L/VLBY/BUFFKIN THOMAS D	6/28/2013	EXC/PFF	90.00 DEPTH: 135.00	M5P	1992	224,850	28,080	2,653	82.92	252,930	220,000	0.1100	0.1276	1.1497
58215 R 511056017-003-00-02 S5111 1%-100 L%-100			Legal Description 5111-03 N5111 1%-104 L%-104											
179250 WALKER TISHA BERLINE/SWIFT KASI RACHELLE	6/28/2013	PS	SQ: 24654.98 AC: 0.5680	MAP	2004	182,750	4,860	1,931	99.43	187,610	192,000	0.0300	0.0253	0.9771
179255 MOORB SHAWN & RONDA/DIEPPA DENISE	6/27/2013	EXC/P	SQ: 12142.00 AC: 0.2787 FF: 78.00 DEPTH: 154.00	MAP	2003	176,430	9,950	1,725	108.05	186,380	167,000	0.0500	0.0596	1.1161
72067 R 7600010003-004-00-01 S7600 1%-100 L%-100			Legal Description 7600-01 N7600 1%-108 L%-108											
179258 LANGEWISCH BRUN & ERIN DYNATONAL NOMINEE SERVICES INC	6/27/2013	EXC/P	SQ: 13289.00 AC: 0.3051 FF: 97.01 DEPTH: 137.00	M5	2001	212,120	15,500	2,168	104.99	227,620	232,000	0.0700	0.0668	0.9811
101204 R 6360030001-007-00-01 S6360 1%-100 L%-100			Legal Description 6360-03 N6360 1%-104 L%-104											

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Prical Sqft	Avg Prical Sqft	Market	Sale Price	Land/Market	Land/ Sale Price	Ratio
179263	SHERMAN ROBERT DAVIS BOULE/KIIPP SHARA K	6/27/2013	EXCPSO:	5119.00 AC: 0.1175 FF: 54.40 DEPTH: 84.10	M6	1994	197,700	21,330	2,217	98.80	87.51	219,030	194,000	0.1000	0.1100	1.1290
179265	CARTER NANCY/BDD65 LLC	6/27/2013	EXCPFF:	131.20 DEPTH: 178.50	M5	1981	235,070	15,020	2,829	88.40	89.37	250,090	250,000	0.0600	0.0601	1.0004
179270	YORK CHRISTOPHER ALAN SR & MICHELLE B/HERVEY GERALDINE	6/27/2013	EXCPFF:	160.00 DEPTH: 371.10	MAP	1986	153,510	21,840	2,567	68.31	68.17	175,350	175,000	0.1200	0.1248	1.0020
179289	SMITH ELIZABETH/TAYLOR KEITH & JOLIE	6/28/2013	EXCPFF:	79.45 DEPTH: 135.10	MAM	1957	99,010	10,610	1,630	67.25	60.74	109,620	99,000	0.1000	0.1072	1.1073
179290	RUSHING JAMES L/WEEDLEY LOUIS II	6/28/2013	EXCPFF:	105.70 DEPTH: 155.70	MAP	1969	101,070	12,500	1,356	83.75	87.02	113,570	118,000	0.1100	0.1059	0.9625
179293	MURGOB MARK D FROMHLER JAMES I & DAWN M	6/28/2013	EXCPFF:	95.00 DEPTH: 167.10	MA	1975	129,680	9,880	1,857	75.15	80.78	139,560	150,000	0.0700	0.0659	0.9304

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Conf/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sq Ft	Market Sale Price	Land/Market Sale Price	Ratio
48376	R 3345021018-004-00-02		3345-04									0.0000	0.0000
S3345	1%-100 L%-100		N3345	1%-103 L%-103									
	MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	Imp 1 Desc:									
	MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:											
	MA Base%: 67.00												
179322	WARB MICHAEL K & KATHRYN M LONGVIEW ALPHA CONSTRUCTION COL LLC	7/1/2013			MAP		203,200	24,210	24,210	105.71	255,000	0.0900	1.0098
	EXCP SQ: 1280.84	AC: 0.2940											
	Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	City:	Sch:	St Cd:	Site Location
202325	R 2081010004-004-00-02		D5										
S2081	1%-100 L%-100		N2081	1%-98 L%-98									
	MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	Imp 1 Desc:									
	MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:											
	MA Base%: 100.00												
179325	CRIM JOHN T III & WENDY WESTBROOK BRIAN & MARY B TEHAN	7/1/2013			F3		235,510	42,820	1,185	46.68	65,000	0.2300	0.8509
	EXCP SQ: 9670.32	AC: 0.2220											
	Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	City:	Sch:	St Cd:	Site Location
32874	R 080000181-010-00-04		0800-90										
A0800	1%-100 L%-100		N0800	1%-105 L%-105									
	MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	Imp 1 Desc:									
	MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:											
	MA Base%: 40.00												
179338	PENALOZA ANGELA/SECRETARY OF HOUSING & URBAN DEVELOPMENT	7/2/2013			F3P		42,820	56,070	1,432	38.41	55,000	0.1400	1.1827
	EXCP PF: 100.00	DEPTH: 155.50											
	Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	City:	Sch:	St Cd:	Site Location
52791	R 405000004-018-00-02		4050-04										
S4050	1%-100 L%-100		N4050	1%-110 L%-110									
	MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	Imp 1 Desc:									
	MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:											
	MA Base%: 42.00												
179339	BURNS DARRIN W & ANGELA R PATTERSON STEPHEN R & BRANDI D	7/1/2013			M6		241,930	31,820	2,617	104.60	250,000	0.1200	1.0950
	EXCP PF: 90.00	DEPTH: 120.00											
	Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	City:	Sch:	St Cd:	Site Location
71623	R 7550127024-007-00-02		7550-17										
S7550	1%-100 L%-100		N7550	1%-101 L%-101									
	MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	Imp 1 Desc:									
	MA Phys%:MA Func%:100.00/100.00	Land Func%:Land Phys%:											
	MA Base%: 88.00												
179342	SZCZEPANEK CHRISTIAN & LYNE MCCUMMINS CHRISTOPHER M &	7/3/2013			M6M		241,930	282,740	3,655	85.20	320,000	0.0900	0.8895
	EXCP PF: 94.55	DEPTH: 132.40											
	Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	City:	Sch:	St Cd:	Site Location

True Automation, Inc.

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-SH Y-SH	Imp Value	Land Value	Living Area	Schl	City	Legal Acage	Avg Prical Sqft	Soft	Imp Prical	Market Sale Price	Land/Market	Land/Sale Price	Ratio
71669	R 7550147021-006-00-02			7550-18												1308	0.0000	0.0000	0.0000
S7550	1%-100 L%-100			N7550 1%-101 L%-101												1308 ENCHANTED LN			
							282,740												
							Imp 1 Value: Imp1 Desc:												
							Imp 2 Value: Imp2 Desc:												
179349	IABAMILLO RICARDO & CYNTHIA/LOWDER R T	7/2/2013		EXCPFF: 200.00 DEPTH: 240.00	M5			199,260	25,440	3,015	SLV	CLV	74.53	66.15	224,700	199,445	0.1100	0.1276	1.1266
Prop ID / Type	Geo ID / Map ID			Legal Description				Imp 1 Value: Imp1 Desc:								224,700	199,445	0.1100	0.1276
44721	R 2800000002-009-00-02			2800-02				Imp 2 Value: Imp2 Desc:											
S2800	1%-100 L%-100			N2800 1%-108 L%-108				Imp 3 Value: Imp3 Desc:											
								Imp 4 Value: Imp4 Desc:											
							199,260												
							Imp 1 Value: Imp1 Desc:												
							Imp 2 Value: Imp2 Desc:												
							Imp 3 Value: Imp3 Desc:												
							Imp 4 Value: Imp4 Desc:												
179351	STEPHANIE MCKINNEY PROPERTIES LLC & SMITH CHARLES R	7/3/2013		EXCPFF: 98.95 DEPTH: 137.40	M4			158,940	8,520	1,952	SSH	CLV	85.79	47.64	167,460	93,000	0.0500	0.0916	1.8007
Prop ID / Type	Geo ID / Map ID			Legal Description				Imp 1 Value: Imp1 Desc:								167,460	93,000	0.0500	0.0916
68436	R 7070020018-001-00-02			7070-02				Imp 2 Value: Imp2 Desc:											
S7070	1%-100 L%-100			N7070 1%-111 L%-111				Imp 3 Value: Imp3 Desc:											
								Imp 4 Value: Imp4 Desc:											
							158,940												
							Imp 1 Value: Imp1 Desc:												
							Imp 2 Value: Imp2 Desc:												
							Imp 3 Value: Imp3 Desc:												
							Imp 4 Value: Imp4 Desc:												
179358	STROUGH ARLE B & JEANETTE/MARTIN JOHN & SHERRI	7/3/2013		EXCPSS: 14251.00 AC: 0.3272 FF: 102.00 DEPTH: 139.00	M5M			230,890	30,000	2,413	SLV	CLV	108.12	105.26	260,890	254,000	0.1100	0.1181	1.0271
Prop ID / Type	Geo ID / Map ID			Legal Description				Imp 1 Value: Imp1 Desc:								260,890	254,000	0.1100	0.1181
105079	R 1295020004-002-00-02			1295-02				Imp 2 Value: Imp2 Desc:											
S1295	1%-100 L%-100			N1295 1%-94 L%-94				Imp 3 Value: Imp3 Desc:											
								Imp 4 Value: Imp4 Desc:											
							230,890												
							Imp 1 Value: Imp1 Desc:												
							Imp 2 Value: Imp2 Desc:												
							Imp 3 Value: Imp3 Desc:												
							Imp 4 Value: Imp4 Desc:												
179362	BROWNLEE DALE R & CAROLYN BYNUM BROWNLEE/ROSS LORET J & MARY K	7/6/2013		EXCPFF: 122.15 DEPTH: 138.10	M5P			161,920	15,000	2,006	SPT	CLV	88.20	99.45	176,920	199,500	0.0800	0.0752	0.8868
Prop ID / Type	Geo ID / Map ID			Legal Description				Imp 1 Value: Imp1 Desc:								176,920	199,500	0.0800	0.0752
58045	R 5110036003-004-00-02			5110-03				Imp 2 Value: Imp2 Desc:											
S5110	1%-100 L%-100			N511003 1%-100 L%-100				Imp 3 Value: Imp3 Desc:											
								Imp 4 Value: Imp4 Desc:											
							161,920												
							Imp 1 Value: Imp1 Desc:												
							Imp 2 Value: Imp2 Desc:												
							Imp 3 Value: Imp3 Desc:												
							Imp 4 Value: Imp4 Desc:												
179365	RUSSELL JOHN D & KATHY D/ARNOLD RUTH A	7/6/2013		EXCPSS: 5688.00 AC: 0.1301 FF: 53.00 DEPTH: 106.95	M5			178,120	26,000	1,966	SSH	CLV	103.83	80.54	204,120	178,000	0.1300	0.1461	1.1467
Prop ID / Type	Geo ID / Map ID			Legal Description				Imp 1 Value: Imp1 Desc:								204,120	178,000	0.1300	0.1461
114192	R 534700001-028-00-02			LT 28 BLK 1 PEBBLE RIDGE				Imp 2 Value: Imp2 Desc:											
								Imp 3 Value: Imp3 Desc:											
								Imp 4 Value: Imp4 Desc:											
							178,120												
							Imp 1 Value: Imp1 Desc:												
							Imp 2 Value: Imp2 Desc:												
							Imp 3 Value: Imp3 Desc:												
							Imp 4 Value: Imp4 Desc:												

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Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
179387	JORDAN CAROLYN ABURR & DIANA JOE L & DIANA	7/8/2013	EXCP SQ	15148.00 AC: 0.3477 FF: 108.50 DEPTH: 139.80	M4P	178,120	126,190	15,000	1,961	72.41	141,190	142,000	0.1100	0.1056	0.9943	
			Legal Description													
			5630-06													
			N5630 1% -100 L% -100													
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Sales Ratio Report

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Sale #		Buyer/Seller/Deed		Sale Date/Confirm/Land Type		Dimensions		Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
179377	TADLOCK SAMUEL	7/5/2013	EXCPFF: 117.00	DEPTH: 135.00	MA	1972				112,860	13,770	2,209	57.32	61.11	126,630	135,000	0.1100	0.1020	0.9380
<p>MA Base#: 98.00</p> <p>WYAMARACK RESIDENTIAL SERVICES LTD</p> <p>Geo ID / Map ID: 3870000946-018-00-02</p> <p>Prop ID / Type: 51543 R 3870000946-018-00-02</p> <p>Legal Description: 3870-03 N3870 1%-100 L%-100</p> <p>Imp 1 Value: 112,860 Imp 2 Value: Imp 3 Desc:</p> <p>St Cd: A1 Site Location: LT 18 BLK 946 LAKE VIEW PARK</p> <p>Sch: SLV City: CLV Legal Acrage: 1801 LANEY DR</p> <p>Eff Size Subdv: 1801 LANEY DR</p> <p>Sale Type: VV</p> <p>Ratio Type: V Neighborhood: 0.0000</p> <p>Appraiser: JK</p>																			
179380	SECRET CHARLES L & CATHY MCDOWDEN LYNN C JR & LISSA L	7/5/2013	JRN1 SQ: 292287.60	AC: 6.7100	MSP	2007				364,370	82,990	3,348	133.62	163.38	447,360	547,000	0.1900	0.1517	0.8178
<p>MA Econ#: 100.00 Land Econ#: 62.00</p> <p>MA Phys#:MA Func#:100.00/100.00/Land Func#:Land Phys#: 62.00</p> <p>Geo ID / Map ID: 0116005704-002-02-02</p> <p>Prop ID / Type: A0116 1%-100 L%-100</p> <p>Legal Description: C7 N0116 1%-100 L%-100</p> <p>Imp 1 Value: 364,370 Imp 2 Value: Imp 3 Desc:</p> <p>St Cd: A1 Site Location: AB 57 J F DIXON SUR TRS 2-02 & 2-09 SEC 4</p> <p>Sch: SLV City: VV Legal Acrage: 3331 SAMPAGE RD</p> <p>Eff Size Subdv: 3331 SAMPAGE RD</p> <p>Sale Type: VV</p> <p>Ratio Type: V Neighborhood: 6.7100</p> <p>Appraiser: EA</p>																			
179398	HERNANDEZ MICHEL/SECRETARY OF HOUSING & URBAN DEV	7/8/2013	EXCPFF: 110.15	DEPTH: 140.00	MAP	1958				100,050	5,340	1,864	56.54	52.04	105,390	97,000	0.0500	0.0551	1.0865
<p>MA Econ#: 100.00 Land Econ#: 95.00</p> <p>MA Phys#:MA Func#:100.00/100.00/Land Func#:Land Phys#: 95.00</p> <p>Geo ID / Map ID: 558000003-009-00-02</p> <p>Prop ID / Type: 61051 R 558000003-009-00-02</p> <p>Legal Description: 5580-03 N5580 1%-100 L%-100</p> <p>Imp 1 Value: 100,050 Imp 2 Value: Imp 3 Desc:</p> <p>St Cd: A1 Site Location: LT 9 BLK 3 (NCB 465) PINEWOOD PARK</p> <p>Sch: SLV City: CLV Legal Acrage: 201 BETTY DR LONGVIEW, TX 75602</p> <p>Eff Size Subdv: 201 BETTY DR LONGVIEW,</p> <p>Sale Type: VV</p> <p>Ratio Type: V Neighborhood: 0.0000</p> <p>Appraiser: NU</p>																			
179400	CABBAR MOSES/FORBIS ELIZABETH	7/10/2013	EXCPFF: 117.20	DEPTH: 108.00	MAP	1960				112,200	14,310	1,930	65.55	64.77	126,510	125,000	0.1100	0.1145	1.0121
<p>MA Econ#: 100.00 Land Econ#: 54.00</p> <p>MA Phys#:MA Func#:100.00/100.00/Land Func#:Land Phys#: 54.00</p> <p>Geo ID / Map ID: 533000001-001-00-02</p> <p>Prop ID / Type: 59391 R 533000001-001-00-02</p> <p>Legal Description: 5330-01 N5330 1%-100 L%-100</p> <p>Imp 1 Value: 112,200 Imp 2 Value: Imp 3 Desc:</p> <p>St Cd: A1 Site Location: LT 1 BLK 1 (NCB 975) PARKWOOD</p> <p>Sch: SLV City: CLV Legal Acrage: 1 MARGUERITE DR</p> <p>Eff Size Subdv: 1 MARGUERITE DR</p> <p>Sale Type: VV</p> <p>Ratio Type: V Neighborhood: 0.0000</p> <p>Appraiser: NU</p>																			
179406	HAWTHORNE TIMOTHY R & KELLE MCCALL/HOLLAND BECKY A	7/10/2013	EXCPFF: 88.00	DEPTH: 152.50	MA	1981				105,770	4,400	1,394	79.03	86.80	110,170	121,000	0.0400	0.0364	0.9105
<p>MA Econ#: 100.00 Land Econ#: 77.00</p> <p>MA Phys#:MA Func#:100.00/100.00/Land Func#:Land Phys#: 77.00</p> <p>Geo ID / Map ID: 681000005-003-00-01</p> <p>Prop ID / Type: 66957 R 681000005-003-00-01</p> <p>Legal Description: 6810-01 N6810 1%-100 L%-100</p> <p>Imp 1 Value: 105,770 Imp 2 Value: Imp 3 Desc:</p> <p>St Cd: A1 Site Location: LT 3 BLK 5 SUBURBAN LAKE PARK #1</p> <p>Sch: SWO City: CWO Legal Acrage: 208 E HILLCREST DR</p> <p>Eff Size Subdv: 208 E HILLCREST DR</p> <p>Sale Type: VV</p> <p>Ratio Type: V Neighborhood: 0.0000</p> <p>Appraiser: EH</p>																			

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	DEPTH	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
179407	MASON NORMAN B & JIMMIE UDARDEN CHARLEY C & VIRGINIA	7/10/2013	EXC	100.00	150.00	M4	1888	120,430	7,880	1,826	70.27	128,310	110,000	0.0600	0.0716	1.1665
Prop ID / Type	Geo ID / Map ID															
48982	R 3440000007-004-00-04															
N3440	1%-105 L%-105															
MA Econ%:	100.00															
MA Phys%:MA Func%:	100.00/100.00															
MA Base%:	61.00															
179414	HARKE JEFFREY JORDAN / FOOARTY JEFFREY LUKK & TIMOTHY LUKK & JENNIFER LAUREN	7/10/2013	EXC	24098.00	AC: 0.5632	M4	1976	163,110	14,330	1,887	94.03	177,440	177,500	0.0800	0.0807	0.9997
Prop ID / Type	Geo ID / Map ID															
89768	R 1460024170-015-01-02															
S1460	1%-100 L%-100															
MA Econ%:	100.00															
MA Phys%:MA Func%:	100.00/100.00															
MA Base%:	64.00															
179423	RODRIGUEZ CESAR ESTRELLA & BLAIR WILLIAM M JR ETAL	7/12/2013	EXC	60.00	DEPTH: 125.00	F3	1959	24,870	2,460	758	36.06	27,330	43,799	0.0900	0.0562	0.8240
Prop ID / Type	Geo ID / Map ID															
43749	R 2605000001-004-00-02															
S2605	1%-100 L%-100															
MA Econ%:	100.00															
MA Phys%:MA Func%:	100.00/100.00															
MA Base%:	48.00															
179427	PEDDIREDDY SUDHIR & RUPADAMOUDE JEFFREY H & SHANNON L	7/12/2013	EXC	60.00	DEPTH: 129.80	M4	1886	122,920	7,990	1,550	84.46	83.23	129,000	0.0600	0.0619	1.0148
Prop ID / Type	Geo ID / Map ID															
61985	R 5760030014-002-00-02															
S5760	1%-100 L%-100															
MA Econ%:	100.00															
MA Phys%:MA Func%:	100.00/100.00															
MA Base%:	48.00															
179431	JOYNER BRANDON THOMAS & LISABENNETT KYLE M	7/12/2013	EXC	79.00	DEPTH: 107.00	M4P	1994	153,230	9,880	1,834	88.94	163,110	175,200	0.0600	0.0564	0.9310
Prop ID / Type	Geo ID / Map ID															
36870	R 1470000005-010-00-01															
N1471	1%-100 L%-100															
MA Econ%:	100.00															
MA Phys%:MA Func%:	100.00/100.00															
MA Base%:	80.00															

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Depth	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
179434	ZARATE ESTEBAN DE JESUS & MAHADAMA SERVICES INC	7/12/2013	EXC	60.00	125.00	F3P	1953	49,030	2,300	1,282	40.04	30.81	51,330	39,500	0.0400	0.0582	1.2995
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc
41575	R 2330000002-004-00-01	100.00	2330-01	100.00													
S2330	1%-100 L%-100		N2330	1%-104 L%-104													0.0000
179435	CERVANTES ANATOLIO & BLANCAPAGE MARTHA C	7/8/2013	EXC	42688.80	AC: 0.9800	M4	1953	103,860	15,140	1,701	69.96	67.61	119,000	115,000	0.1300	0.1317	1.0348
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc
30202	R 0401020808-021-00-04	100.00	H5-SW J6-NW	100.00													
A0401	1%-100 L%-100		N0401	1%-103 L%-103													0.9800
179436	YOHE WILLIAM C & NANCY L/FIELD CHRISTOPHER SCOTT	7/28/2013	EXC	95.00	DEPTH: 140.00	M4P	1991	153,560	13,830	1,604	104.36	104.43	167,390	167,500	0.0800	0.0826	0.9993
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc
49083	R 3500018217-022-00-02	100.00	3500-01	100.00													
S3500	1%-100 L%-100		N3500	1%-104 L%-104													0.0000
179445	JONES BOBBY D & KATHY DIMARTIN VIRGINIA	7/15/2013	EXC	162.50	DEPTH: 175.00	M7	1895	309,300	52,720	4,772	75.86	75.44	362,020	360,000	0.1500	0.1464	1.0056
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc
48309	R 33440110-113-00-02	100.00	3344-02	100.00													
S3344	1%-100 L%-100		N3344	1%-103 L%-103													0.0000
179448	COOK JAMES R JR/SMITH SHIRLEY A	7/11/2013	EXC	100.00	DEPTH: 122.20	M4M	1993	138,330	10,700	1,640	90.87	98.78	149,030	162,000	0.0700	0.0661	0.9199
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc
59279	R 5300020002-005-00-04	100.00	5300-03	100.00													
S5300	1%-100 L%-100		N5300	1%-107 L%-107													0.0000
179451	TORRES ARTURO & ERIKA/WEBB RYAN M & JENNIFER L	7/11/2013	EXC	85.00	DEPTH: 120.00	M4M	1897	129,140	6,080	1,346	100.46	104.01	135,220	140,000	0.0400	0.0434	0.9659
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc	Imp 3 Desc

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market Sale Price	Land/Market	Land/Sale Price	Ratio
68768	R 7070060015-023-00-02		7070-06	N7070 1%-100 L%-100							804 ALTA ST LONGVIEW,	0.0000	0.0000	0.0000
MA Econ%:	100.00	Land Econ%:									Appraiser:	MM		
MA Phys%:	100.00	MA Func%:	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	804 ALTA ST LONGVIEW,	0.0000	0.0000	0.0000
MA Base%:	84.00													
179460	PILLIUS DAVID & JILL/CBH INC	7/16/2013		EXCP: 23609.52 AC: 0.5420	M7M	2012	403,340	52,400	3,241	143.94	455,740	0.1100	0.1123	0.9769
Prop ID / Type	Geo ID / Map ID			Legal Description										
201811	R 5349020001-004-00-02			LT 4 BLK 1 PECAN CREST #2										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:	100.00	MA Func%:	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Appraiser:	NJ		
MA Base%:	100.00													
179461	HOPKINS CHRISTOPHER III & SANDRA A	7/16/2013		EXCP: 82.43 DEPTH: 160.32	M5M	2008	237,330	40,000	2,374	114.15	277,330	0.1400	0.1476	1.0234
Prop ID / Type	Geo ID / Map ID			Legal Description										
201857	R 1580010002-013-00-02			LT 13 BLK B BULLRUN PH 1										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:	100.00	MA Func%:	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Appraiser:	NJ		
MA Base%:	96.00													
179462	WILLIAMS COMBLITA/ENVIRO-JET INC	7/16/2013		EXCP: 13677.84 AC: 0.3140	M5M	2008	208,820	16,280	2,315	96.98	225,100	0.0700	0.0725	1.0027
Prop ID / Type	Geo ID / Map ID			Legal Description										
202330	R 2081010004-009-00-02			D5										
S2081	1%-100 L%-100			N2081 1%-98 L%-98										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:	100.00	MA Func%:	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Appraiser:	NJ		
MA Base%:	96.00													
179470	MASHE EDDY WAYNE & CYNTHIA CBR00KS DAVID S & HEATHER D	7/16/2013		BRN1 SQ: 65775.60 AC: 1.5100	M6M	2006	327,450	22,310	3,024	112.27	349,760	0.0600	0.0657	1.0302
Prop ID / Type	Geo ID / Map ID			Legal Description										
19494	R 0201092004-055-00-02			D5-SE										
A0201	1%-100 L%-100			N0201 1%-100 L%-100										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:	100.00	MA Func%:	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Appraiser:	PC		
MA Base%:	95.00													
179471	CONNOR ERIC/RUSSELL DUSTIN W	7/16/2013		EXCP: 100.00 DEPTH: 145.00	M4	1970	143,820	15,000	1,745	91.01	158,820	0.0900	0.0904	0.9568
Prop ID / Type	Geo ID / Map ID			Legal Description										
61453	R 5630000004-014-00-02			5630-04										
S5630	1%-100 L%-100			N5630 1%-105 L%-105										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:	100.00	MA Func%:	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	Appraiser:	NJ		
MA Base%:	76.00													

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Prop ID / Type	Geo ID / Map ID	Legal Description	Ac	St Cdt	Site Location	Sch	City	Legal Ac	Eff Size	Subdiv	Sale Type	Appraiser	Ratio	Neighborhood	Neighborhood	Ratio
179487	R	JONES FREDDIE L & HORACHEL WINCDADE BUILDERS INC	7/16/2013	EXCP	50.55103.40	M5	2012	245,060	21,000	2,326	118.44	266,060	275,500	0.0800	0.0762	0.9657
202297	R	5200000000-021-00-02														
179492	R	CANUP PAUL R & VICTORIA A S NYDBR	7/16/2013	EXCP	1.1320	M5	2012	245,060	21,000	2,326	118.44	266,060	275,500	0.0800	0.0762	0.9657
0.3527																
179496	R	BOBAR MARK & KATHRYN C SWIGER NELSON JR ETAL	7/17/2013	EXCP	0.9889	M4	1989	289,460	107,470	1,532	6,250	74.23	109.71	389,980	344,500	0.3100
0.0500																
179497	R	BUTLER STEPHEN WAYNE HARRIS MARY E	7/16/2013	EXCP	100.00	M4	1970	107,470	10,340	2,004	64.62	145,420	129,500	0.0700	0.0799	1.1229
46565	R	3070010005-013-00-02														
33070																
179498	R	BLUZE IFRANYI B & CATHERINE RAMOS OSCAR G & CAROLINA G	7/17/2013	EXCP	10933.66	M5	2007	135,080	27,500	2,334	113.32	248,940	264,500	0.1100	0.1040	0.9412
194740	R	1295030001-001-00-02														
100.00																

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179513	TARKINGTON BRUTTANY & ROY BROOKS IV/SMITH JOHNNY LEE & VIRGINIA SMITH	7/17/2013	EXCPFF: 64.80 DEPTH: 133.00		M3P	VV PER INT 10/3/13 TN 1983	106,920	10,050	1,068	109.52	116,970	110,000	0.0900	0.0914	1.0634	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Sit Location	Schl:	SWO	City:	CWO	Sale Type:	Ratio Type:		
44474 R	2760010003-001-00-01		2760-01	106,920	297,820	106,39	A1	LT 1 BLK 3 GREEN ACRES #1					VV	V		
52760	1%-100 L%-100		N2780 1%-108 L%-108	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		TX 75683						0.0000	0.0000	
MA Econ%:	Land Econ%:															
MA Phys%:MA Func%:	100.00															
MA Base%:	65.00															
179518	PEDDI FRASHANTH/MATERS GERARDUS	7/17/2013	EXCP SQ: 19297.08 AC: 0.4430		M6P	VV PER EH 12/3/13 TN 2009	297,820	22,000	3,006	104.79	319,820	315,000	0.0700	0.0698	1.0153	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Sit Location	Schl:	SSH	City:	CLV	Sale Type:	Ratio Type:		
202320 R	2081010003-004-00-02		D5	297,820	236,620	93.63	A1	LT 4 BLK 3 DOGWOOD CREEK PHASE 1					VV	V		
S2081	1%-100 L%-100		N2081 1%-98 L%-98	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		LONGVIEW, TX 75604						0.0000	0.0000	
MA Econ%:	Land Econ%:															
MA Phys%:MA Func%:	100.00															
MA Base%:	97.00															
179526	GUIDROZ GWENDOLYN D & PAUL RHIGOGINS CHRIS L & KAREN S	7/18/2013	EXCP SQ: 20970.00 AC: 0.4814		M5P	VV PER INT 10/7/13 TN 1980	236,620	28,080	2,827	98.34	264,700	278,000	0.1100	0.1010	0.9522	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Sit Location	Schl:	SSH	City:	CLV	Sale Type:	Ratio Type:		
58267 R	5111056019-014-00-02		5111-03	236,620	236,620	93.63	A1	LTS 14 & 14A BLK 6019 OAK FOREST #5					VV	V		
S5111	1%-100 L%-100		N5111 1%-104 L%-104	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		LONGVIEW, TX 75605						0.0000	0.0000	
MA Econ%:	Land Econ%:															
MA Phys%:MA Func%:	100.00															
MA Base%:	78.00															
179527	BAKER MARY/WELCH BRADY & AMY	7/18/2013	EXCPFF: 95.00 DEPTH: 150.00		MA	VV PER INT 10/7/13 TN 1971	113,730	10,080	1,488	85.35	123,810	127,000	0.0800	0.0784	0.9749	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Sit Location	Schl:	SPT	City:	CLV	Sale Type:	Ratio Type:		
36425 R	1350000010-008-00-02		1350-07	113,730	113,730	83.21	A1	LT 8 BLK 10 BLUE RIDGE EST					VV	V		
S1350	1%-100 L%-100		N1350 1%-102 L%-102	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		LONGVIEW, TX 75605						0.0000	0.0000	
MA Econ%:	Land Econ%:															
MA Phys%:MA Func%:	100.00															
MA Base%:	62.00															
179530	MORLEY JAMES A & HELEN GEORGE HOUSTON	7/18/2013	EXCPFF: 158.05 DEPTH: 185.80		M5P	VV PER EA 11/19/13 TN 1953	218,060	14,230	3,633	63.94	232,290	270,000	0.0600	0.0527	0.8603	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Ccd:	Sit Location	Schl:	SKG	City:	CKG	Sale Type:	Ratio Type:		
39077 R	1869000001-007-00-04		1869-01	218,060	218,060	63.94	A1	LT 7 BLK 1 COUNTRY CLUB ESTATES					VV	V		
S1869	1%-100 L%-100		N1869 1%-100 L%-100	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		KILGORE, TX 75662						0.0000	0.0000	
MA Econ%:	Land Econ%:															
MA Phys%:MA Func%:	100.00															
MA Base%:	53.00															

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179541	RED DOG PROPERTIES LLC/BUTLER RANDALL EDWARD	7/19/2013	EXCPFF:	70.50 DEPTH: 150.00	F3	1953	54,150	3,800	1,324	43.77	57,950	47,500	0.0700	0.0800	1.2200		
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:	City:	CLV	Sale Type:	Subst:	Eff Size:	Neighborhood	Ratio Type:	
69503	R 728000002-002-01-02		7260-02							VALLEY VIEW (N 32.5	1401 HUGHEY DR	VV		0.0000	0.0000	0.0000	
S7260	R 441500003-013-00-02		N7260 1%-98 L%-98 LT 2 & S 37.5' LT 3)							LONGVIEW, TX 75601							
MA Econ%:	100.00																
MA Phys%:MA Func%:	100.00/100.00																
MA Base%:	40.00																
179544	CDM VENTURES LLC/BURDETT BARBARA	7/19/2013	EXCPFF:	125.00 DEPTH: 150.00	M4	1972	110,210	7,500	1,749	67.30	117,710	109,000	0.0600	0.0688	1.0799		
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:	City:	CLV	Sale Type:	Subst:	Eff Size:	Neighborhood	Ratio Type:	
54196	R 441500003-013-00-02		4415-01							208 MCKINLEY LN		VV		0.0000	S4415 1%-100 L%-100		
N4415	R 516000001-004-00-02		N5160 1%-108 L%-106							LONGVIEW, TX 75604							
MA Econ%:	100.00																
MA Phys%:MA Func%:	100.00/100.00																
MA Base%:	62.00																
179546	MCFARLAND EMILY S & RAYNA R LUENSMANN/HOLLOMAN JAMES WILLIAM JR	7/19/2013	EXCPFF:	100.00 DEPTH: 180.00	M4	1906	156,380	11,660	2,150	79.09	170,040	169,500	0.0700	0.0688	1.0032		
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:	City:	CLV	Sale Type:	Subst:	Eff Size:	Neighborhood	Ratio Type:	
58576	R 516000001-004-00-02		5160-01							OAKLAND HTS		VV		0.0000	1001 DELWOOD LN		
S5160	R 357000003-009-00-02		N3570 1%-89 L%-89							LONGVIEW, TX 75605							
MA Econ%:	99.00																
MA Phys%:MA Func%:	100.00/100.00																
MA Base%:	69.00																
179547	CUNNINGHAM JEREMY TRENT/MCILRAVY EMILY S	7/19/2013	EXCPFF:	75.00 DEPTH: 150.00	M3	1974	54,690	7,430	1,080	57.52	62,120	80,000	0.1200	0.0929	0.7765		
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:	City:	CLV	Sale Type:	Subst:	Eff Size:	Neighborhood	Ratio Type:	
49242	R 357000003-009-00-02		3570-02							BLK 3 (NCB 8016)		VV		0.0000	217 PRUITT ST LONGVIEW,		
S3570	R 163800000-013-00-04		N1638 1%-100 L%-100							LONGVIEW, TX 75605							
MA Econ%:	100.00																
MA Phys%:MA Func%:	100.00/100.00																
MA Base%:	60.00																
179551	MATLOCK JANIBARKO CUSTOM BUILDERS LLC	7/19/2013	EXCPFF:	32172.13 AC: 0.7388 FF: 177.57 DEPTH: 181.18	F4P	2013	152,710	10,000	1,442	112.84	162,710	152,500	0.0600	0.0656	1.0670		
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:	City:	SSB	Sale Type:	Subst:	Eff Size:	Neighborhood	Ratio Type:	
1123109	R 163800000-013-00-04		LT 13 CARDINAL POINTE							GLADEWATER, TX 75647		VV		0.0000	S1638 1%-100 L%-100		
MA Econ%:	100.00																
MA Phys%:MA Func%:	100.00/100.00																
MA Base%:	100.00																
179553	STAGNER THOMAS KEVIN/SECRETARY OF HOUSING & URBAN	7/22/2013	EXCPFF:	100.00 DEPTH: 184.00	F4	1970	80,620	9,070	1,368	65.56	89,690	51,850	0.1000	0.1749	1.7298		
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:	City:	SSB	Sale Type:	Subst:	Eff Size:	Neighborhood	Ratio Type:	
			LT 13 CARDINAL POINTE							GLADEWATER, TX 75647		VV		0.0000	S1638 1%-100 L%-100		
MA Econ%:	100.00																
MA Phys%:MA Func%:	100.00/100.00																
MA Base%:	100.00																

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DEVELOPMENT															
179559	WELCH DANIEL BRADY & AMY DEANNE BARCHEMBER SUE B	7/22/2013	EXCP SQ:	16652.00 AC: 0.4390 FF: 107.00 DEPTH: 155.64	MAP	1988	171,750	8,000	1,775	101.27	179,750	175,950	0.0400	0.0455	1.0216
109863	R 5195010001-001-00-01		Legal Description	LT 1 BLK 1 OAKWOOD HERITAGE UNIT #1		1989	171,750								
179562	FREEMAN GREGORY & SABRINA RAQUELERA CRISTIAN A & VIVETTE	7/22/2013	EXCP FF:	78.75 DEPTH: 120.50	M4	1985	88,500	5,610	1,590	59.19	94,110	99,500	0.0600	0.0564	0.9458
70168	R 7380020756-003-00-02		Legal Description	7380-02		1985									
57380	R 7380 1%-100 L%-100		Legal Description	N7380 1%-85 L%-85											
179568	SIRMANS MARILYN RUTCHESON STEVE	7/23/2013	EXCP		M4	2011	156,610	31,000	1,840	101.96	187,610	185,000	0.1700	0.1676	1.0141
1159744	R 5802030006-014-00-02		Legal Description	LOT 14 BLK 6 RAY CREEK EST #3		2011									
40211	R 2100000000-017-00-01		Legal Description	2100-03		2007	196,990	6,080	2,006	101.23	203,070	235,000	0.0300	0.0259	0.8641
6-100	NWR002.0 1%-100 L%-100		Legal Description	6010-03		1971	159,380	14,820	2,316	75.22	174,200	174,500	0.0900	0.0849	0.9983
179570	WILLIAMS MARK R & BENITA EKORBER DAVID & DONNA	7/23/2013	EXCP FF:	100.00 DEPTH: 120.00	M5M	1971	196,990								
63579	R 6010014002-006-00-02		Legal Description	6010-03		1971									

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S8010	1%-100 L%-100		N6010	1%-114 L%-114											
MA Econ%:	100.00	Land Econ%:													
MA Phys%:MA Func%:	100.00/0.00	Land Phys%:Land Func%:													
MA Base%:	62.00														
179571	ALEXANDER JAMES M & ELIZABETH ANN DAVIS KATIE MARIE	7/23/2013	EXCPFF	90.00 DEPTH: 130.00	MA	158,380	142,970	15,000	1,935	83.20	157,970	161,000	0.0900	0.0932	0.9812
Prop ID / Type	Geo ID / Map ID		Legal Description												
47016	R	3110035016-022-00-02	3110-07												
S3110	1%-100 L%-100		N3110	1%-107 L%-107											
MA Econ%:	100.00	Land Econ%:													
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:													
MA Base%:	69.00														
179576	TOVAR, FELIPE & MARJA M/C & P CONSTRUCTION LLC	7/23/2013	EXCP SO:	34412.40 AC: 0.7900	MAP										
Prop ID / Type	Geo ID / Map ID		Legal Description												
1030648	R	177700001-002-00-03	LT 2 BLK 1 CIRCLE S ADDN												
MA Econ%:	100.00	Land Econ%:													
MA Phys%:MA Func%:	100.00/0.00	Land Phys%:Land Func%:													
MA Base%:	99.00														
179578	HARVEY CHARLES W & MARY YELLOTT RONNIE S SR & CYNTHIA C	7/23/2013	EXCP SO:	13416.48 AC: 0.3080	M5M										
Prop ID / Type	Geo ID / Map ID		Legal Description												
194760	R	1285030005-008-00-02	LT 8 BLK 5 BIG WOODS NORTH #3												
MA Econ%:	100.00	Land Econ%:													
MA Phys%:MA Func%:	100.00/0.00	Land Phys%:Land Func%:													
MA Base%:	93.00														
179584	ROJAS-OLIVAN ALFREDO & MARIA GAVRYS JOHN C & KAREN L GAVRYS	7/22/2013	EXCP FF:	75.00 DEPTH: 150.00	F3										
Prop ID / Type	Geo ID / Map ID		Legal Description												
39007	R	1965010001-020-00-02	1865-01												
S1865	1%-100 L%-100		N1865	1%-110 L%-110											
MA Econ%:	100.00	Land Econ%:													
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:													
MA Base%:	40.00														
179597	HARANDA LARRY A & ZANDRA LAMBOUSY-BLANTON RUN	7/24/2013	EXCP FF:	100.00 DEPTH: 138.00	MA										
Prop ID / Type	Geo ID / Map ID		Legal Description												
60151	R	5450010003-004-00-02	5450-03												
SS460	1%-100 L%-100		N5460	1%-110 L%-110											
MA Econ%:	100.00	Land Econ%:													
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:													
MA Base%:	100.00														

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market Sale Price	Land/Market	Land/Sale Price	Ratio
179632	BENNETT KYLE M/KRAUS JEFF & LAUREN	7/25/2013	EXCP	SO: 88955.48 AC: 1.5630 FF: 259.81 DEPTH: 273.98	M5	2010	234,340	25,000	2,234	116.09	125.78	259,340	0.1000	0.0890	0.9229
<p>Prop ID / Type: 1123316 R 7445030000-034-00-04 MA Econ#: 100.00 Land Econ#: 100.00 MA Phy%:MA Func%:100.00/100.00 Land Func%:Land Phy%: 98.00</p>															
179636	MOORE COREY L/PEVETO SARAH B & JARED V	7/25/2013	EXCP	PF: 75.00 DEPTH: 150.00	FAM	1988	87,420	3,380	1,208	75.17	77.40	90,800	0.0400	0.0362	0.9711
<p>Prop ID / Type: 37690 R 1595000005-006-00-02 S1595 1%-100 L%-100 MA Econ#: 100.00 Land Econ#: 100.00 MA Phy%:MA Func%:100.00/100.00 Land Func%:Land Phy%: 67.00</p>															
179637	MUCK JASON GEORGE & JANA RENEB/CARTUS FINANCIAL CORP	7/28/2013	EXCP	PF: 140.00 DEPTH: 135.00	M5	1977	212,250	15,260	2,576	88.32	96.66	227,510	0.0700	0.0613	0.9137
<p>Prop ID / Type: 69021 R 7110040008-002-00-04 S7110 1%-100 L%-100 MA Econ#: 100.00 Land Econ#: 100.00 MA Phy%:MA Func%:100.00/100.00 Land Func%:Land Phy%: 65.00</p>															
179643	JOHNSTON KELLY & DEBORAH/DANIEL SONDR A & ETAL	7/29/2013	EXCP	PF: 100.00 DEPTH: 178.50	MAP	1968	135,790	8,210	2,267	63.52	66.12	144,000	0.0600	0.0548	0.9606
<p>Prop ID / Type: 41691 R 2342000004-007-00-01 S2342 1%-100 L%-100 MA Econ#: 100.00 Land Econ#: 100.00 MA Phy%:MA Func%:100.00/100.00 Land Func%:Land Phy%: 60.00</p>															
179654	HOAGLAND JAMES & ANGEL/MANOR ARTHUR WAYNE & ELLERH ADAMS	7/30/2013	EXCP	PF: 107.00 DEPTH: 130.00	MAP	1985	137,180	11,980	1,690	88.26	104.73	149,160	0.0800	0.0677	0.8427
<p>Prop ID / Type: 72090 R 760030001-001-00-01 S7600 1%-100 L%-100 MA Econ#: 100.00 Land Econ#: 100.00 MA Phy%:MA Func%:100.00/100.00 Land Func%:Land Phy%: 69.00</p>															
179655	PEVETO SARAH B & JARED V/CAMARGO TANTIA M & RICHARD A	7/30/2013	EXCP	PF: 99.60 DEPTH: 129.90	M4	1968	112,180	12,500	1,642	75.93	79.17	124,660	0.1000	0.0962	0.9591

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Sit Y-Sit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/ Sale Price	Ratio	
41984 R	MCDONALD Geo ID / Map ID 2345010003-003-00-02		Legal Description 2345-03 N2345 1%~100 L%-100	1%~110 L%-110		1958			SPT	City: CLV Legal Acreage	Market	Sale Type: VV	Ratio Type: V		0.0000	
52345 1%~100 L%-100																0.0000
179656	MCCLURE DAVID JIMBERRELL	7/30/2013	EXCPFF: 70.00	DEPTH: 175.00	M4M	1979	94,950	7,480	1,403	73.01	102,430	92,000	0.0700	0.0813	1.1134	
64630 R	Geo ID / Map ID 628003637-004-00-02		Legal Description 6280-01 N8280 1%~99 L%-99			1979			SPT	City: CLV Legal Acreage	Market	Sale Type: VV	Ratio Type: V		0.0000	
58280 1%~100 L%-100																0.0000
179658	DURHAM ROBERT O & MARY L KORNEGAY HAZEL WHITEHEAD	7/30/2013	EXCPFF: 80.00	DEPTH: 190.00	M4M	1958	89,890	12,430	1,571	65.13	102,320	113,000	0.1200	0.1100	0.9055	
57359 R	Geo ID / Map ID 5035010859-011-00-02		Legal Description 5035-06 N5035 1%~109 L%-109			1958			SLV	City: CLV Legal Acreage	Market	Sale Type: VV	Ratio Type: V		0.0000	
50035 1%~100 L%-100																0.0000
179663	BLEAR JASON W & AMBER SINATIONAL RESIDENTIAL NOMINEE SVCS INC	7/30/2013	EXCPFF: 10460.00	AC: 0.2406	M6P	2002	275,130	42,500	2,636	108.12	317,630	285,000	0.1300	0.1491	1.1145	
184517 R	Geo ID / Map ID 2383030002-002-00-02		Legal Description LT 2 BLK 2 FAIRWAY OAKS #3			2002			SSH	City: CLV Legal Acreage	Market	Sale Type: VV	Ratio Type: V		0.0000	
54763 R	Geo ID / Map ID 453000008-002-00-02		Legal Description 4530-08 N4530 1%~100 L%-100			2002			SSH	City: CLV Legal Acreage	Market	Sale Type: VV	Ratio Type: V		0.0000	
54530 1%~100 L%-100																0.0000
179664	ROBERTS JOE & CHEMUNICA PIPPINS/ANNESS BOB	7/30/2013	EXCPFF: 50.00	DEPTH: 135.00	F3M	2013	72,560	2,250	1,040	71.93	82,69	86,000	0.0300	0.0262	0.8699	
54763 R	Geo ID / Map ID 453000008-002-00-02		Legal Description 4530-08 N4530 1%~100 L%-100			2013			SLV	City: CLV Legal Acreage	Market	Sale Type: VV	Ratio Type: V		0.0000	
54530 1%~100 L%-100																0.0000
179668	TANG XIAOXUAN/SECRETARY OF HOUSING & URBAN DEV	7/30/2013	EXCPFF: 122.50	DEPTH: 156.80	M5M	1972	159,370	11,580	2,176	78.56	170,950	128,000	0.0700	0.0905	1.3356	
54763 R	Geo ID / Map ID 453000008-002-00-02		Legal Description 4530-08 N4530 1%~100 L%-100			1972			SLV	City: CLV Legal Acreage	Market	Sale Type: VV	Ratio Type: V		0.0000	
54530 1%~100 L%-100																0.0000

Ratio Type: 1
True Automation, Inc.

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	E-Bill Y-Bill	Imp Class	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Sale Price	Market Subdiv	Land/Market	Land/Neighborhood	Land/Price	Ratio
68987	R 7110020005-006-00-04 N7110 1%-108 L%-109			7110-02								0.0000				S7110 1%-100
179572	DA MOUDE JEFFREY H ETAL;BURNS DARRIN & ANGELIA	7/30/2013		EXCP SQ: 12350.00 AC: 0.2835 FF: 95.00 DEPTH: 130.00	2001	M6	330,440	39,250	3,051	116.36	355,000		0.1100		0.1106	1.0414
87078	R 7550167031-017-00-02			7500-20	2001											
S7550	1%-100 L%-100			N7550 1%-101 L%-101												0.0000
179675	BRENT BEN & KIMBERLY WILLIAMS/FONTAINE JAMES STATER &	7/30/2013		EXCP SQ: 18993.00 AC: 0.4360 FF: 117.10 DEPTH: 162.20	2001	M5	212,710	21,940	2,399	94.52	226,750		0.0900		0.0968	1.0348
109225	R 7600050002-010-00-01			7600-05	2001											
S7600	1%-100 L%-100			N7600 1%-106 L%-106												0.0000
179689	CHRISTINE LOUIS W & PAMELA K/SIMMONS BRENT & JENNIFER B	7/31/2013		CTM3 SQ: 614892.98 AC: 14.1180	1979	MMP	208,860	65,990	3,099	93.58	290,000		0.2400		0.2276	0.9478
24486	R 0328016200-028-00-04			G3	1979											
A0328	1%-100 L%-100			N0328 1%-100 L%-100												14.1160
179690	SCHILL PETER KEVIN & MARJINA DANIELLE/MIKO CUSTOM BUILDERS LLC	7/31/2013		EXCP SQ: 30713.42 AC: 0.7051 FF: 232.22 DEPTH: 132.28	2012	F4P	147,520	6,100	1,435	107.94	154,900		0.0400		0.0394	0.9917
1123103	R 1639000000-007-00-04			L7 CARDINAL POINTE	2012											
179691	HUSSAIN SYED JASEEM & UROOSA JASEEM/DAWDY ENTERPRISES LLC	7/31/2013		EXCP FF: 98.00 DEPTH: 150.00	1995	M1M	127,350	7,760	1,543	87.56	135,000		0.0600		0.0575	1.0008
41804	R 2340000026-012-00-02			2340-21	1975											

True Automation, Inc.

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Blit Y-Blit	Imp Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
179707	FRAKES SCOTT/WILLIAMS DAVID P & TIFFANY D	8/12/2013	EXCP 8Q:	9450.00 AC: 0.2189 FF: 70.00 DEPTH: 135.00	M5M	2001	173,810	1,728	110.71	191,310	189,250	0.0900	0.0925	1.0109
			Legal Description											
			3107-01											
			N3107 1%-100 L%-100											
			Imp 1 Value:											
			Imp 2 Desc:											
			Imp 3 Desc:											
			Imp 4 Desc:											
			Imp 5 Desc:											
			Imp 6 Desc:											
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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Type	Land Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
179720	MARTIN WALTER T & BRENDA SIMPSON MARTINSTEIBEL PATRICIA ANN HALLUM &	07/2/2013	EXCPFF: 100.00	DEPTH: 150.00	M4P		130,980	13,650	2,017	69.16	144,630	139,500	0.0900	0.0979	1.0368
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V	
67349	R 6890000817-006-00-02	6890-05	130,980		LTS 6 & 8 BLK 4 (NCB 817) SUNSET HILLS								0.0000	0.0000	0.0000
S6890	1%-100 L%-100	N8890 1%-105 L%-105	Imp 3 Desc:		LONGVIEW, TX 75601										
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SPT	City:	CLV	Sale Type:	VV	Ratio Type:	V	
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:	130,980		1001 CIELO WAY										
MA Base%:	59.00	FF: 48.48 DEPTH: 85.25	Imp 3 Desc:		LONGVIEW, TX 75604										
179729	TATUM KARY BERNIE & MARTHA MVARNER JAMES	05/2/2013	EXCP SQ: 4132.82	AC: 0.0949	M4P		156,060	12,000	1,499	121.35	168,060	181,900	0.0700	0.0660	0.9239
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SPT	City:	CLV	Sale Type:	VV	Ratio Type:	V	
1126403	R 3722000000-003-00-02	LOT 3 KNOBCREST VILLAS	156,060		1001 CIELO WAY										
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SGW	City:	CWC	Sale Type:	VF	Ratio Type:	I	
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:	156,060		LT 62 HANCOCK										
MA Base%:	99.00	FF: 122.00 DEPTH: 145.00	Imp 3 Desc:		GLADEWATER, TX 75647										
179742	CLOUD SAMUEL & AMANDA JPMORGAN CHASE BANK NATL ASSOC	06/7/2013	EXCP SQ: 17759.00	AC: 0.4077	M4		123,890	6,000	1,621	63.48	129,890	102,900	0.0500	0.0583	1.2623
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SGW	City:	CWC	Sale Type:	VF	Ratio Type:	I	
100413	R 2990000000-062-00-01	2290-02	123,890		LT 62 HANCOCK										
N2990	1%-97 L%-97		Imp 3 Desc:		GLADEWATER, TX 75647										
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V	
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:	123,890		LT 15 BLK 730 CLINE THOMPSON										
MA Base%:	77.00	FF: 71.50 DEPTH: 153.00	Imp 3 Desc:		LONGVIEW, TX 75602										
179747	HERNANDEZ RAUL JR/BRAND FAY H	06/8/2013	EXCP FF: 71.50	DEPTH: 153.00	M3		37,470	4,290	1,264	30.06	41,760	38,000	0.1000	0.1129	1.0990
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V	
68831	R 7090000730-015-00-02	7090-01	37,470		LT 15 BLK 730 CLINE THOMPSON										
S7090	1%-100 L%-100	N7090 1%-100 L%-100	Imp 3 Desc:		LONGVIEW, TX 75602										
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SWO	City:	CWO	Sale Type:	VV	Ratio Type:	V	
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:	37,470		AB 38 W H CASTLEBERRY SUR TR 119 SEC 8 OLD US 80 WHITE OAK, TX										
MA Base%:	47.00	EXCP SQ: 8712.00	Imp 3 Desc:		75693										
179748	PALMER SCOTT & KARIN/WEATHERALL BRENDA K MOSS	08/2/2013	EXCP SQ: 8712.00	AC: 0.2000	F3M		45,650	8,510	1,008	41.67	54,160	42,000	0.1600	0.2026	1.2895
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SWO	City:	CWO	Sale Type:	VV	Ratio Type:	V	
13348	R 0069003808-119-00-01	E5-SW	45,650		AB 38 W H CASTLEBERRY SUR TR 119 SEC 8 OLD US 80 WHITE OAK, TX										
A0069	1%-100 L%-100	N0069 1%-105 L%-105	Imp 3 Desc:		75693										
MA Econ%:	100.00	Land Econ%:	Imp 1 Value:	Imp 2 Desc:	St Cdt:	A1	Schtl:	SWO	City:	CWO	Sale Type:	VV	Ratio Type:	V	
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Func%:	45,650		AB 38 W H CASTLEBERRY SUR TR 119 SEC 8 OLD US 80 WHITE OAK, TX										
MA Base%:	99.00	FF: 48.48 DEPTH: 85.25	Imp 3 Desc:		75693										

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Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Sale Price	Market	Land/Market	Land/ Sale Price	Ratio
13352 R 0069003808-123-00-01 A0069 1%-100 L%-100		E5-SW N0069 1%-105 L%-105												0.6400
<p>MA Econ%: 100.00 Land Econ%: MA Phys%:MA Func%:100.00/100.00Land Func%:Land Phys%: MA Base%: 61.00</p> <p>Imp 1 Value: Imp 2 Desc: Imp 3 Value: Imp 2 Desc:</p>														
179750 GEORGE TIMMY SAM & SHENY/HENDRICKS DIANNE	08/2013	EXCPFF: 94.95 DEPTH: 140.00 M5		M5		124,130	17,760	1,725	84.06	145,000		0.1300	0.1225	0.9786
<p>Prop ID / Type Geo ID / Map ID 693386 R 7140021418-019-01-02 S7140 1%-100 L%-100</p> <p>Legal Description 7140-01 N7140 1%-99 L%-89 25' LT 19)</p> <p>MA Econ%: 100.00 Land Econ%: MA Phys%:MA Func%:100.00/100.00Land Func%:Land Phys%: MA Base%: 68.00</p> <p>Imp 1 Value: Imp 2 Desc: Imp 3 Value: Imp 2 Desc:</p>														
179751 ANDERSON THOMAS H III & SANDRA H/SCHLEIBER ROBERT G & PHYLLIS	08/2013	EXCPFF: 140.00 DEPTH: 180.00 M7		M7		374,380	12,320	4,223	96.38	407,000		0.0300	0.0303	0.9501
<p>Prop ID / Type Geo ID / Map ID 72149 R 7610020001-004-00-04 S7610 1%-100 L%-100</p> <p>Legal Description 7610-01 N7610 1%-80 L%-80</p> <p>MA Econ%: 100.00 Land Econ%: MA Phys%:MA Func%:100.00/100.00Land Func%:Land Phys%: MA Base%: 66.00</p> <p>Imp 1 Value: Imp 2 Desc: Imp 3 Value: Imp 2 Desc:</p>														
179760 CASTELAN-LABASTIDA FRANCISCO & REBEL TONYA	08/2013	EXCPFF: 91.95 DEPTH: 137.20 M4		M4		163,590	7,840	1,990	86.15	173,000		0.0500	0.0453	0.9909
<p>Prop ID / Type Geo ID / Map ID 68439 R 7070020019-002-00-02 S7070 1%-100 L%-100</p> <p>Legal Description 7070-02 N7070 1%-111 L%-111</p> <p>MA Econ%: 100.00 Land Econ%: MA Phys%:MA Func%:100.00/100.00Land Func%:Land Phys%: MA Base%: 65.00</p> <p>Imp 1 Value: Imp 2 Desc: Imp 3 Value: Imp 2 Desc:</p>														
179761 ESCOBEDO ROBELOUS BANK NATIONAL ASSOC	08/2013	EXCPFF: 90604.80 AC: 2.0800 MSM		MSM		198,800	15,290	3,484	61.45	186,000		0.0700	0.0822	1.1510
<p>Prop ID / Type Geo ID / Map ID 56316 R 4820000001-007-00-02 S4820 1%-100 L%-100</p> <p>Legal Description 4820-01 N4820 1%-105 L%-105</p> <p>MA Econ%: 100.00 Land Econ%: MA Phys%:MA Func%:100.00/100.00Land Func%:Land Phys%: MA Base%: 65.00</p> <p>Imp 1 Value: Imp 2 Desc: Imp 3 Value: Imp 2 Desc:</p>														
179763 HOBBS ASHLEE ANN & JESSICA NICOLE DEGRASSE/PARKS JOHN C	08/2013	EXCPFF: 100.00 DEPTH: 220.00 F3P		F3P		100,130	4,280	1,582	66.00	119,900		0.0400	0.0357	0.8708
<p>Prop ID / Type Geo ID / Map ID 67285 R 6870030001-015-00-02 S6870 1%-100 L%-100</p> <p>Legal Description 6870-03 N6870 1%-107 L%-107</p> <p>MA Econ%: 100.00 Land Econ%: MA Phys%:MA Func%:100.00/100.00Land Func%:Land Phys%: MA Base%: 65.00</p> <p>Imp 1 Value: Imp 2 Desc: Imp 3 Value: Imp 2 Desc:</p>														

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Price	Ratio
179769	ABBOTT BARBARA MIZESCHROER DOUGLAS	8/8/2013	EXCPFF: 115.70 135.90	DEPTH: 115.70	M5P	100,130	173,700	2,364	83.07	EA	220,000	0.1200	0.1031	0.8926
70925	R 7490023902-010-00-02		Legal Description 7490-08		1972									
S7490	1%-100 L%-100													0.0000
179770	COPELAND KENNETH WAYNE JR & HOBBS JOE D & BECKY S	8/8/2013	EXCPFF: 15584.48 AC: 0.3580	DEPTH: 15584.48	M4P	201,380	22,000	2,113	105.72	EA	241,119	0.1000	0.0912	0.9264
202322	R 2081010004-001-00-02		Legal Description D5		2010									
S2081	1%-100 L%-100													0.0000
179779	PORSCHER PROPERTY INVESTMENTS LLC/BROWN JEFFREY D & AMY D	8/7/2013	EXCPFF: 110.80 122.80	DEPTH: 110.80	M6P	201,380	33,270	3,149	89.18	NJ	270,000	0.1200	0.1232	1.0401
71494	R 7550087016-003-01-02		Legal Description 7550-12		1984									
S7550	1%-100 L%-100													0.0000
179789	SMITH JAMES B & CASSANDRA L MATTHEWS THOMAS C & KRISTEN L	8/12/2013	EXCPFF: 122.00 145.00	DEPTH: 122.00	M6M	247,560	24,890	3,372	77.32	CF	222,000	0.1000	0.1121	1.1744
71017	R 7490043910-006-00-02		Legal Description 7490-17		1984									
S7490	1%-100 L%-100													0.0000
179793	SPENCER ALEC L & CHRISTINA M/WALBRIDGE MICHAEL & NOVA GATES	8/12/2013	EXCPFF: 60.00 DEPTH: 150.00	DEPTH: 60.00	F3	235,830	4,500	1,256	38.11	EH	61,000	0.0900	0.0738	0.7846
65043	R 6340000005-018-00-01		Legal Description N6340		1955									
S6340	1%-100 L%-100													0.0000

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Buyer/Seller/Deed	Sale Date	Confirm	Land	Dimensions	Imp	E-Bit	Imp	Imp	Imp	Sale	Market	Sale Price	Land/	Land/	Ratio
MA Econ%: 100.00	8/13/2013	EXCPFF: 40.00	DEPTH: 90.00	MA	10,400	Y-Bit	Class	Value	Living Area	Avg Price/	JK	130,000	Market	Sale Price	Ratio
MA Phys%: 100.00										Soft	Appraiser:	130,000		0.0900	0.0889
MA Base%: 28.00															1.0119
179808 ORDER BAKLEWEN/STANSBURY GLENDA SUE	8/13/2013	EXCPFF: 40.00	DEPTH: 90.00	MA	10,400	Y-Bit	Class	Value	Living Area	Avg Price/	JK	130,000	Market	Sale Price	Ratio
MA Econ%: 100.00										Soft	Appraiser:	130,000		0.0900	0.0889
MA Phys%: 100.00															1.0119
MA Base%: 28.00															
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	St Cdi:	St Cdi:	Schl:	City:	City:	CLV	Ratio Type:
59485 R	5340030003-008-00-02	5340-03	119,990		11,550	1,346	97.73		A1	SLV	SLV	CLV	CLV	CLV	V
S5340	1%-100 L%-100	N5340 1%-105 L%-105							LT 8 BLK 3 PATIO HOMES #3	LONGVIEW, TX 75605					Neighborhood
															0.0000
179809 GIBBONS JEFFREY S & TAMMY R/CDP/ PROPERTIES LLC	8/9/2013	EXCPFF: 15899.40	AC: 0.3650	MAP	119,990	Y-Bit	Class	Value	Living Area	Avg Price/	EH	237,900	Market	Sale Price	Ratio
MA Econ%: 100.00												237,900		0.1000	0.0925
MA Phys%: 100.00														0.1000	0.0925
MA Base%: 80.00															0.9246
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	St Cdi:	St Cdi:	Schl:	City:	City:	CLV	Ratio Type:
202307 R	2081010002-002-00-02	D5	197,950		22,000	2,005	109.70		A1	SSH	SSH	CLV	CLV	CLV	V
S2081	1%-100 L%-100	N2081 1%-68 L%-86							LT 2 BLK 2 DOGWOOD CREEK PHASE 1	LONGVIEW, TX 75604					Neighborhood
															0.0000
179810 BRASHER MEL A & GRACE WISATTEWHITE SHANNA G	8/7/2013	EXCPFF: 12000.00	AC: 0.2755	M5	187,950	Y-Bit	Class	Value	Living Area	Avg Price/	CB	200,000	Market	Sale Price	Ratio
MA Econ%: 100.00												200,000		0.1200	0.1125
MA Phys%: 100.00														0.1200	0.1125
MA Base%: 100.00															0.9353
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	St Cdi:	St Cdi:	Schl:	City:	City:	CLV	Ratio Type:
180942 R	5154010001-004-00-02	E7	164,560		22,500	1,946	96.13		A1	SLV	SLV	CLV	CLV	CLV	V
S5154	1%-100 L%-100	N5154 1%-100 L%-100							LT 4 BLK 1 OAK KNOLL ESTATES #1	LONGVIEW, TX 75605					Neighborhood
															0.0000
179812 SMART JACK LEE & MARINA AVILES SMARTFF & H BUILDERS LLC	8/7/2013	EXCPFF: 11369.16	AC: 0.2810	M5	164,560	Y-Bit	Class	Value	Living Area	Avg Price/	NJ	197,000	Market	Sale Price	Ratio
MA Econ%: 100.00												197,000		0.0900	0.1015
MA Phys%: 100.00														0.0900	0.1015
MA Base%: 89.00															1.1856
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	St Cdi:	St Cdi:	Schl:	City:	City:	CLV	Ratio Type:
199115 R	6165010002-014-00-02	E7	213,570		20,000	2,108	110.80		A1	SSH	SSH	CLV	CLV	CLV	V
S6165	1%-100 L%-100	N6165 1%-88 L%-98							5010 PIN OAK TRL	LONGVIEW, TX 75604					Neighborhood
															0.0000
179818 GIBBONS ANDY J & ASHLEY VALEXANDER GERRY D & JANE	8/13/2013	EXCPFF: 69.00	DEPTH: 130.80	MA	213,570	Y-Bit	Class	Value	Living Area	Avg Price/	EA	124,800	Market	Sale Price	Ratio
MA Econ%: 100.00												124,800		0.1100	0.1001
MA Phys%: 100.00														0.1100	0.1001
MA Base%: 100.00															0.8983
Prop ID / Type	Geo ID / Map ID	Legal Description	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	St Cdi:	St Cdi:	Schl:	City:	City:	CLV	Ratio Type:
62244 R	5790005034-004-00-02	5790-01	98,700		12,500	1,336	83.98		A1	SPT	SPT	CLV	CLV	CLV	V
S5790	1%-100 L%-100	N5790 1%-100 L%-100							LT 4 BLK 5034 RAVEN CREST	LONGVIEW, TX 75605					Neighborhood
															0.0000

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179823	STEWART CASEY R DAHRBE FIMCCLAIN DAVID MIK & JANET L	8/9/2013		EXCPFF	80.00 DEPTH: 120.00	M6M	1984	204,190	24,240	2,291	99.71	111.74	228,430	256,000	0.1100	0.0947	0.8923	
Prop ID / Type		Geo ID / Map ID	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Situs Location	Schti	SPT	City	CLV	Legal Acres	Sale Type	Subv	Ratio Type	Neighborhood	
71506	R	7550087019-028-00-02	7550-12	100.00	100.00	100.00	A1	LT 28 BLK 7019 WILDWOOD UNIT #8						VV		V	0.0000	
MA Econ%: 100.00		MA Phys%: 100.00	MA Func%: 100.00	Land Econ%: 100.00	Land Phys%: 100.00	Land Func%: 100.00		LONGVIEW, TX 75604										0.0000
MA Base%: 83.00																		
179829	MCCORMICK JAMES P & LAURA DAWN MCKILHENNY JACK & CAROLYN	8/13/2013		EXCPFF	125.00 DEPTH: 150.00	MMP	1975	165,050	10,400	2,427	72.29	67.16	175,450	163,000	0.0600	0.0638	1.0764	
Prop ID / Type		Geo ID / Map ID	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Situs Location	Schti	SLV	City	CLV	Legal Acres	Sale Type	Subv	Ratio Type	Neighborhood	
47900	R	327000004-010-00-02	3270-04	100.00	100.00	100.00	A1	LT 10 BLK D (NCB 958) HOLLYBROOK EST						VV		V	0.0000	
MA Econ%: 100.00		MA Phys%: 100.00	MA Func%: 100.00	Land Econ%: 100.00	Land Phys%: 100.00	Land Func%: 100.00		LONGVIEW, TX 75605										0.0000
MA Base%: 84.00																		
179831	BREAUX LENA OVBENSON KYLE D & TAMBYN B	8/13/2013		EXCPFF	101.50 DEPTH: 130.00	MMP	1978	145,950	13,430	1,915	83.23	80.94	159,380	155,000	0.0800	0.0867	1.0283	
Prop ID / Type		Geo ID / Map ID	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Situs Location	Schti	SLV	City	CLV	Legal Acres	Sale Type	Subv	Ratio Type	Neighborhood	
44715	R	280000002-003-00-02	2800-02	100.00	100.00	100.00	A1	LT 3 BLK 2 (NCB 1042) GREENBRIAR						VV		V	0.0000	
MA Econ%: 100.00		MA Phys%: 100.00	MA Func%: 100.00	Land Econ%: 100.00	Land Phys%: 100.00	Land Func%: 100.00		LONGVIEW, TX 75605										0.0000
MA Base%: 64.00																		
179851	WILSON HOBART DIKAD REAL ESTATE LLC	8/16/2013		EXCP	8Q: 6011.28 AC: 0.1380 FF: 60.15 DEPTH: 101.04	M5	2011	248,040	30,000	2,640	105.32	111.74	278,040	295,000	0.1100	0.1017	0.9425	
Prop ID / Type		Geo ID / Map ID	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Situs Location	Schti	SLV	City	CLV	Legal Acres	Sale Type	Subv	Ratio Type	Neighborhood	
1146543	R	7302000001-029-00-02	LOT 29 BLK 1 VINTAGE TRAIL	100.00	100.00	100.00	A1	4006 VINTAGE TRL						VV		V	0.0000	
MA Econ%: 100.00		MA Phys%: 100.00	MA Func%: 100.00	Land Econ%: 100.00	Land Phys%: 100.00	Land Func%: 100.00		LONGVIEW, TX 75605										0.0000
MA Base%: 98.00																		
179852	WINGBERG LINCOLN JOSEPH/MILLER, BERRY M	8/15/2013		EXCPFF	80.00 DEPTH: 164.00	M3P	1980	91,720	4,000	1,261	75.91	78.91	95,720	99,500	0.0400	0.0402	0.9620	
Prop ID / Type		Geo ID / Map ID	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Situs Location	Schti	SKG	City	CLV	Legal Acres	Sale Type	Subv	Ratio Type	Neighborhood	
67521	R	6930000000-008-00-04	6930-01	100.00	100.00	100.00	A1	LT 8 SWANSON HTS						VV		V	0.0000	
MA Econ%: 100.00		MA Phys%: 100.00	MA Func%: 100.00	Land Econ%: 100.00	Land Phys%: 100.00	Land Func%: 100.00		2918 FRITZ-SWANSON RD										0.0000
MA Base%: 63.00																		
179853	TUCKER CHRISTOPHER/MOODY BRYAN R & TORI MARIE	8/15/2013		EXCP	8Q: 6011.28 AC: 0.1380 FF: 60.00 DEPTH: 100.00	M4	2011	188,130	30,000	1,912	114.08	113.49	218,130	217,000	0.1400	0.1383	1.0052	
Prop ID / Type		Geo ID / Map ID	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Situs Location	Schti	SLV	City	CLV	Legal Acres	Sale Type	Subv	Ratio Type	Neighborhood	
1-100	R	N6930 1%-100 L%-100		100.00	100.00	100.00	A1	KILGORE, TX 75662						VV		V	0.0000	
MA Econ%: 100.00		MA Phys%: 100.00	MA Func%: 100.00	Land Econ%: 100.00	Land Phys%: 100.00	Land Func%: 100.00												0.0000
MA Base%: 63.00																		

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market	Land/Sale Price	Ratio
1146542	R 7302000001-028-00-02		LOT 28 BLK 1 VINTAGE TRAIL											
MA Econ%:	100.00													
MA Phy%:MA Func%:	100.00/0.00													
MA Base%:	98.00													
179856	CAMPBELL ESTATES RENTAL & INVESTMENT PROP LLC/SEWELL JOHN H CLAUCE I	8/14/2013	EXCPFF: 75.15 DEPTH: 115.20		MAM		81,710	10,750	1,190	77.70	90,900	0.1200	0.1183	1.0172
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Sch:	City:	Legal Acage:	Imp 3 Value:
60530	R 5500020005-007-00-02		5500-06				Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:					
SS5500	1%-100 L%-100		N5500 1%-108 L%-108											
MA Econ%:	100.00													
MA Phy%:MA Func%:	100.00/100.00													
MA Base%:	63.00													
179858	CARTER JEREMY W & PATRICIA K/DAVIS PATRICIA K & JEREMY W	8/15/2013	EXCPFF: 90.00 DEPTH: 130.00		MA		112,340	8,990	1,466	82.76	131,000	0.0700	0.0686	0.9262
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Sch:	City:	Legal Acage:	Imp 3 Value:
61892	R 5760010004-002-00-02		5760-04				Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:					
SS5760	1%-100 L%-100		N5760 1%-111 L%-111											
MA Econ%:	100.00													
MA Phy%:MA Func%:	100.00/100.00													
MA Base%:	66.00													
179861	DRUECKHAMMER DUSTIN L/HOPSON JENNIFER L & CODY R	8/14/2013	EXCP SO: 11084.24 AC: 0.2540		M5P		190,080	20,000	1,894	110.92	195,000	0.1000	0.1026	1.0773
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Sch:	City:	Legal Acage:	Imp 3 Value:
199107	R 6165010002-006-00-02		LT 6 BLK 2 RUSTIC OAK UNIT 1				Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:					
MA Econ%:	100.00													
MA Phy%:MA Func%:	100.00/100.00													
MA Base%:	93.00													
179866	PEREZ RAMIRO/TURNER MARY LEE	5/20/2013	EXCP SO: 105684.36 AC: 2.4310		MA		128,890	17,500	2,502	58.51	150,000	0.1200	0.1167	0.9759
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Sch:	City:	Legal Acage:	Imp 3 Value:
19594	R 0202009101-051-00-03		H7				Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:					
A0202	1%-100 L%-100		N0202 1%-100 L%-100											
MA Econ%:	85.00													
MA Phy%:MA Func%:	100.00/100.00													
MA Base%:	62.00													
179879	MILLS BRANDEN DALE & MEGAN LEE/SECRETARY OF HOUSING AND URBAN DEV	8/14/2013	EXCPRI1		SO: 108464.40 AC: 2.4900		128,690	1988	146,530	13,700	91.14	160,230	160,000	0.9800
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Sch:	City:	Legal Acage:	Imp 3 Value:
109309	R 0354016000-007-11-02		B6				Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:					
A0354	1%-100 L%-100		N0354 1%-100 L%-100											
MA Econ%:	100.00													
MA Phy%:MA Func%:	100.00/100.00													
MA Base%:	93.00													

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio	
179894	HALE RONALD B & FREDRICK SHARRIS W CARROLL & LEWAN	8/16/2013	EXCP SQ	8686.00 AC: 0.1994	MSP	146,530	180,420	25,080	1,891	108.67	205,500	197,500	0.1200	0.1270	1.0405	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:	St Cdt:	Schtl:	Schtl:	City:	Legal Acree	Sale Type:	Ratio Type:	Neighborhood		
55061 R	4565000006-001-00-02		4565-01	146,530	180,420		A1	SPT	CLV	200 MILLPOND DR	VV	V	S4565	1%-100 L%-100		
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
179895	BORJAS ALEJANDRO GARCIA & KARINA GONZALEZ-BROWN DOG HOLDINGS LLC	8/16/2013	EXCP PF	90.00 DEPTH: 180.00	MAM	1972	112,540	11,700	1,558	79.74	124,240	130,000	0.0900	0.0900	0.9557	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:	St Cdt:	Schtl:	Schtl:	City:	Legal Acree	Sale Type:	Ratio Type:	Neighborhood		
55900 R	5900000008-022-01-04		5900-01	1972	112,540		A1	SKG	CKG	613 CARLISLE DR	VV	V	0.0000	0.0000		
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
179896	SHIRLEY ROBERT RICHMONSON EDWARD O ETUX	8/16/2013	EXCP PF	77.05 DEPTH: 117.10	M5	1984	146,340	17,120	2,048	79.81	163,460	159,900	0.1000	0.1071	1.0223	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:	St Cdt:	Schtl:	Schtl:	City:	Legal Acree	Sale Type:	Ratio Type:	Neighborhood		
71390 R	7550037011-001-00-02		7550-07	1984	146,340		A1	SPT	CLV	1400 TIFFANY LN	VV	V	0.0000	0.0000		
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
179900	CONFIDENTIAL/BOOTH AUDREY M CAMMACK ETAL	8/16/2013	EXCP SQ	6700.00 AC: 0.1538	M5	146,340	147,830	26,260	1,930	90.20	174,090	179,500	0.1500	0.1463	0.9699	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:	St Cdt:	Schtl:	Schtl:	City:	Legal Acree	Sale Type:	Ratio Type:	Neighborhood		
72562 R	7700018088-012-01-02		7700-01	146,340	147,830		A1	SLV	CLV	38 PEBBLE CREEK DR	VV	V	0.0000	0.0000		
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										
179903	GRAHAM JARED R & JANNAE WILSON/HARDRELL CHERYL S	8/16/2013	EXCP SQ	34455.98 AC: 0.7910	MAP	2005	145,750	22,000	1,638	102.41	167,750	176,000	0.1300	0.1250	0.9531	
Prop ID / Type	Geo ID / Map ID		Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:	St Cdt:	Schtl:	Schtl:	City:	Legal Acree	Sale Type:	Ratio Type:	Neighborhood		
199076 R	5180000000-014-00-02		LT 14 OAKLEIGH HEIGHTS	2005	145,750		A1	SSH	CLV	0.7910	VV	V	N5180	1%-81 L%-81		
MA Econ%:	Land Econ%:	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:		Imp 1 Value:	Imp 2 Value:	Imp 3 Desc:										

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179985	HOLT LARRY & LISA SALTER/SMITH CALE A & BLYTHE D	8/20/2013	EXCP	SQ: 12167.00 AC: 0.2783	MMP	2008	139,080	22,000	1,500	107.39	161,080	155,000	0.1400	0.1419	1.0392	
201798	R 4414000000-014-00-02		Legal Description													
			LT 14 MCKINLEY ESTATES													
179986	BAGLEY GRACE/SECRETARY OF VETERANS AFFAIRS	8/20/2013	EXCP	FF: 90.00 DEPTH: 185.00	F5	1948	93,420	4,140	1,754	55.62	97,560	50,000	0.0400	0.0828	1.9512	
55375	R 4600020002-009-01-02		Legal Description													
			4600-11													
			S4600 1%-100 L%-100													
179992	STUTSMAN CARLA & PAMELA E/WILKINS BUDDY R. STUX	8/19/2013	EXCP	FF: 100.00 DEPTH: 120.00	MA	1976	109,350	8,640	1,520	72.37	117,990	110,000	0.0700	0.0786	1.0726	
63889	R 6070000002-007-00-03		Legal Description													
			6070-01													
			S6070 1%-100 L%-100													
179997	GRJENNERT BARBARA H & ROBERT C/PEURIFOY CAROLE L	8/20/2013	EXCP	FF: 257.25 DEPTH: 160.00	MA	1975	188,740	9,170	2,743	69.27	197,910	190,000	0.0500	0.0483	1.0416	
47807	R 3270000005-004-00-02		Legal Description													
			3270-05													
			S3270 1%-100 L%-100													
179998	BOYLES JACOB R/BALLENGER BUCKLEY W	8/20/2013	EXCP	FF: 100.00 DEPTH: 158.40	MA	1982	96,250	10,200	1,328	87.35	106,450	116,000	0.1000	0.0879	0.9177	
43236	R 2487000000-009-00-02		Legal Description													
			2487-01													
			S2487 1%-100 L%-100													

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
180003	CAMP STEPHEN ELLIOT/ROBERTS CATHY J & CAROLYN J ROBERTS	8/19/2013	EXCPFF	100.00 DEPTH: 148.00	F3P	1975	69,400	6,600	1,210	62.81	76,000	78,000	0.0900	0.0846	0.9744
Prop ID / Type	Geo ID / Map ID		Legal Description								Err Size Subdv	Sale Type: VV	Ratio Type: V		
36491 R	1395000001-007-00-02		1395-01								113 JANET ST	LONGVIEW,	Neighborhood	0.0000	0.0000
MA Econk: 100.00	Land Econk:											Appraiser: EH			
MA Physk:MA Funck:100.00/100.00	Land Funck:Land Physk:														
MA Basek: 57.00															
180006	SULLIVAN CHARLES & SHEILA/MOUNTAIN VIEW INVESTMENTS LLC	8/19/2013	EXCPFF	100.00 DEPTH: 219.10	M4	1988	135,160	10,830	1,817	80.35	145,990	140,000	0.0700	0.0774	1.0428
Prop ID / Type	Geo ID / Map ID		Legal Description								Err Size Subdv	Sale Type: VV	Ratio Type: V		
44255 R	2720000002-004-00-02		2720-03								2913 GRANITE DR		Neighborhood	0.0000	0.0000
MA Econk: 100.00	Land Econk:											Appraiser: CF			
MA Physk:MA Funck:100.00/100.00	Land Funck:Land Physk:														
MA Basek: 73.00															
180008	GRAY JO ANN E/THORNTON BOBBY L & EARLENE F	8/19/2013	EXCPFF	110.00 DEPTH: 189.00	M4P	1970	146,980	9,500	2,199	71.16	156,480	146,000	0.0600	0.0651	1.0718
Prop ID / Type	Geo ID / Map ID		Legal Description								Err Size Subdv	Sale Type: VV	Ratio Type: V		
46770 R	3090000003-010-00-02		3090-01								216 S MOSLEY CIR		Neighborhood	0.0000	0.0000
MA Econk: 100.00	Land Econk:											Appraiser:			
MA Physk:MA Funck:100.00/100.00	Land Funck:Land Physk:														
MA Basek: 61.00															
180010	APPLEGATE VERNON L & TRACY GLENN-APPLEGATE/LOHR SCOTT & JANI	8/19/2013	EXCPSC	12516.00 . AC: 0.2873 FF: 84.00 DEPTH: 149.00	M5	2002	202,580	9,790	1,963	108.19	212,370	195,000	0.0500	0.0502	1.0891
Prop ID / Type	Geo ID / Map ID		Legal Description								Err Size Subdv	Sale Type: VV	Ratio Type: V		
72139 R	7600040004-004-00-01		7600-04								0.0000	0.0000	Neighborhood	0.0000	0.0000
MA Econk: 100.00	Land Econk:											Appraiser: MAC			
MA Physk:MA Funck:100.00/100.00	Land Funck:Land Physk:														
MA Basek: 80.00															
180012	GATLIN CATHERINE S/DEAN JAMES DOYLE & ANGELA KAYE	8/19/2013	EXCPFF	100.00 DEPTH: 175.00	M4	1999	120,990	7,000	1,260	101.58	127,990	131,000	0.0500	0.0534	0.9770
Prop ID / Type	Geo ID / Map ID		Legal Description								Err Size Subdv	Sale Type: VV	Ratio Type: V		
49751 R	3630000006-017-00-02		3630-02								213 COLLINS AVE		Neighborhood	0.0000	0.0000
MA Econk: 100.00	Land Econk:											Appraiser: EH			
MA Physk:MA Funck:100.00/100.00	Land Funck:Land Physk:														
MA Basek: 87.00															

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bk Y-Bk	Imp Value	Land Living Area	Avg Price/Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
1184276	R 7130001404-015-00-02		7130-02	N7130 1%-88 L%-89						829 MONTEAL LONGVIEW,		0.0000	0.0000	0.0000
MA Econ%:	100.00	Land Econ%:												
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Phys%:												
MA Base%:	73.00													
180052	GBBS MARIE/DITTRICH RICHARD DON & MELANIE	8/28/2013	EXCPFF: 144.70	DEPTH: 171.80	M4		157,350	12,850	2,149	79.20	180,000	0.0800	0.0714	0.9456
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Legal Acragge	City:	CLV	Ratio Type:
68472	R 7070030018-018-00-02		7070-03	N7070 1%-111 L%-111										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Phys%:												
MA Base%:	68.00													
180068	PRNA OBERSON N & MARLA J/WOLF CHARLES R	8/28/2013	EXCPFF: 100.00	DEPTH: 270.00	F3M		34,510	6,710	684	60.26	45,000	0.1600	0.1491	0.9160
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Legal Acragge	City:	CLV	Ratio Type:
54731	R 453000006-009-00-02		4530-06	N4530 1%-100 L%-100										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Phys%:												
MA Base%:	62.00													
1030250	R 453000006-008-00-02		4530-06	N4530 1%-100 L%-100										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Phys%:												
MA Base%:	100.00													
180071	PETERSEN EDWARD S & MERLE/STRAIT MARTY & JULIE	8/28/2013	EXCPFF: 189.30	DEPTH: 305.61	M6P		387,980	40,000	3,754	114.01	437,000	0.0900	0.0915	0.9794
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Legal Acragge	City:	CLV	Ratio Type:
201847	R 1580010002-003-00-02		LT 3 BLK B BULLRUN PH 1											
MA Econ%:	100.00	Land Econ%:												
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Phys%:												
MA Base%:	98.00													
180073	WILT JENNIFER ANN & ANDRES E PENAMITCHELL ROBERT J & SALLY A	8/28/2013	EXCPFF: 117.80	DEPTH: 138.30	M4P		154,310	11,250	1,779	93.06	183,000	0.0700	0.0615	0.9047
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Legal Acragge	City:	CLV	Ratio Type:
61493	R 563000006-023-00-02		5630-06	N5630 1%-105 L%-105										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Phys%:												
MA Base%:	81.00													
180076	ALLRED JAMES W/BURGESS CHRISTINE MARTIN	8/28/2013	EXCPFF: 128.50	DEPTH: 172.50	M4		150,670	9,250	1,628	98.23	153,000	0.0600	0.0605	1.0452
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	City:	Legal Acragge	City:	CLV	Ratio Type:
55630	R 563000006-023-00-02		5630-06	N5630 1%-105 L%-105										
MA Econ%:	100.00	Land Econ%:												
MA Phys%:MA Func%:	100.00/100.00	Land Phys%:Land Phys%:												
MA Base%:	81.00													

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Prop ID / Type	Buyer/Seller/Deed	Geo ID / Map ID	Land Econ%	MA Phys%:MA Func%:100.00:Land Func%:Land Phys%:	MA Base%:	Legal Description	Dimensions	Imp Class	E-Bit Y-Bit 1980	Imp Value Living Area	Sch: SPT	City: CLV	Avg Price/Sqft	Market Sale Price	Sale Type: VV	Land/Market Ratio	Land/Sale Price Ratio
43690 R	2565000005-001-00-02		100.00	100.00:100.00:100.00:100.00	81.00	Legal Description 2565-01 N2565 1%-100 L%-100	1%-102 L%-102	F3P	1980	62,450	A1	Longview, TX 75604	63.35	701 POPPY LN LONGVIEW, TX 75604	VV	0.0000	0.0000
180081	LOPEZ ZOILA CAROLINA & CARLOS RYKON DOKOTHY SELPH	6/28/2013	100.00	100.00:100.00:100.00:100.00	81.00	EXCP SQ: 29185.20 AC: 0.6700		F3P	1944	62,450	A1	Longview, TX 75604	63.35	72,500	VV	0.1400	0.1129
27495 R	0369000401-060-00-02		100.00	100.00:100.00:100.00:100.00	40.00	Legal Description E5-SE N0369 1%-100 L%-100		F3P	1944	62,450	A1	Longview, TX 75604	63.35	72,500	VV	0.1400	0.1129
180084	YODER CODY B & MICHELLE W/SMITH ZACHARIA W	6/28/2013	100.00	100.00:100.00:100.00:100.00	40.00	BRN1 SQ: 108286.40 AC: 2.4400		M4P	1974	154,570	A1	Longview, TX 75605	91.39	188,430	VV	0.1800	0.1706
22374 R	0258013300-020-00-02		100.00	100.00:100.00:100.00:100.00	53.00	Legal Description C6 N0258 1%-100 L%-100		M4P	1974	154,570	A1	Longview, TX 75605	91.39	188,430	VV	0.1800	0.1706
180093	THORNTON STEPHANIE L & ANDY/LONGVIEW ALPHA CONSTRUCTION CO LLC	6/27/2013	100.00	100.00:100.00:100.00:100.00	53.00	EXCP SQ: 14859.00 AC: 0.3411 FF: 103.94 DEPTH: 136.94		M4P	2012	205,610	A1	Longview, TX 75605	105.33	232,630	VV	0.1200	0.1150
58280 R	511076013-017-00-02		100.00	100.00:100.00:100.00:100.00	53.00	Legal Description 5111-05 N5111 1%-104 L%-104		M4P	2012	205,610	A1	Longview, TX 75605	105.33	232,630	VV	0.1200	0.1150
180095	HODGES DAVID & KARUMBER KEVIN L & SUZANNE	8/27/2013	100.00	100.00:100.00:100.00:100.00	53.00	EXCP SQ: 12350.00 AC: 0.2835 FF: 95.00 DEPTH: 130.00		M6P	1995	316,570	A1	Longview, TX 75604	115.51	355,720	VV	0.1100	0.1082
87062 R	7550167030-011-00-02		100.00	100.00:100.00:100.00:100.00	84.00	Legal Description 7500-20 N7550 1%-101 L%-101		M6P	1995	316,570	A1	Longview, TX 75604	115.51	355,720	VV	0.1100	0.1082
180100	WTT INVESTMENTS LP/BROWN CAROLYN	8/27/2013	100.00	100.00:100.00:100.00:100.00	84.00	EXCP FF: 41.00 DEPTH: 140.00		M6M	2002	111,040	A1	Longview, TX 75604	85.49	119,080	VV	0.0700	0.0738

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
46387	R 3055010013-017-00-02		ZZ	N3055 1%-100 L%-98							3635 ANDREA ST		0.0000	0.0000	0.0000	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%:MA Func%:100.00/100.00 Land Func%:Land Phys%: 90.00</p>																
180104	GRIFFIN RONALD K II & PATRICIA R/TEWS DANIEL & DEANN	8/27/2013	EXCPSC	44866.80 AC:1.0300	MA	1975	141,210	3,970	2,112	66.74	145,180	137,500	0.0300	0.0289	1.0559	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%:MA Func%:100.00/100.00 Land Func%:Land Phys%: 84.00</p>																
180105	ROJAS ROGARDO R/REATHERLY NATHAN & JACLYN	8/27/2013	CRN1 SQ	43124.40 AC:0.8900	M3M	1887	59,420	13,600	1,200	60.85	73,020	97,500	0.1900	0.1395	0.7489	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%:MA Func%:100.00/100.00 Land Func%:Land Phys%: 67.00</p>																
180108	BREAUX ANDREW R/SHAW SANDRA H ETAL	8/22/2013	EXCPFF	85.00 DEPTH:146.00	MA	1862	93,790	9,880	1,566	66.20	103,670	105,000	0.1000	0.0941	0.9873	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%:MA Func%:100.00/100.00 Land Func%:Land Phys%: 57.00</p>																
180111	WILSON DANIEL MARTIN & WINDY WATSON/SECRETARY OF HOUSING & URBAN DEVELOPMENT	8/28/2013	EXCPFF	100.00 DEPTH:139.00	M5M	1957	125,790	10,280	2,258	60.26	136,070	86,000	0.0800	0.1195	1.5822	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%:MA Func%:100.00/100.00 Land Func%:Land Phys%: 55.00</p>																
180112	BRUNNERS INVESTMENT PROPERTIES LLC/SECRETARY OF HOUSING AND URBAN DEV	8/27/2013	EXCPFF	120.00 DEPTH:150.00	F4P	1950	60,420	7,980	2,174	31.46	68,400	49,470	0.1200	0.1613	1.3827	
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%:MA Func%:100.00/100.00 Land Func%:Land Phys%: 55.00</p>																

Ratio Type: I
True Automation, Inc.

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market Ratio	Land/Price Ratio
48507 R	3400000002-019-01-02		3400-02										
S3400	1%-100 L%-100		N3400 1%-95 L%-95 IDYLWOOD				60,420				513 OAKDALE AVE	0.0000	0.0000
MA Econ%:	100.00						Imp 1 Value:						
MA Phys%:MA Func%:	100.00/0.00						Imp 2 Desc:						
MA Base%:	36.00												
180117	MCLANE RONNIE & IRMA/AMERICAN INTERNATIONAL RELOCATION SOLUTIONS LLC	8/28/2013	EXCP SQ:	29185.20 AC: 0.8700	MAP	1895	175,380	5,920	1,937	93.60	181,300	0.0300	0.0310
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cd:	Site Location	City:	Legal Acctage	Sale Type:	Ratio Type:
12627 R	0069003802-026-00-01		E5-NW			1985	Imp 2 Desc:	A1	AB 38 W H CASTLEBERRY SUR TR 26 SEC 2	SWO	CWO	VW	V
A0089	1%-100 L%-100		N0069 1%-105 L%-105						1007 N WHATLEY RD				0.8060
MA Econ%:	100.00						Imp 1 Value:						
MA Phys%:MA Func%:	100.00/100.00						Imp 2 Desc:						
MA Base%:	81.00												
180131	JORDAN DANIEL DAVID & LAURA CONSTRUCTION CO LLC	8/29/2013	EXCP SQ:	11630.52 AC: 0.2670	M5	2013	253,270	30,000	2,384	118.82	283,270	0.1100	0.1003
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cd:	Site Location	City:	Legal Acctage	Sale Type:	Ratio Type:
1144809 R	2383040003-001-00-02		LOT 1 BLK 3 FAIRWAY OAKS #4			2013	Imp 2 Desc:	A1	1715 RIVIERA DR	SLV	CLV	VW	V
MA Econ%:	100.00								LONGVIEW, TX 75605		0.0000		Neighborhood
MA Phys%:MA Func%:	100.00/100.00												N238304 1%-89 L%-89
MA Base%:	100.00												
180149	POPE ERIN MAHENLEBY MICHAEL D	8/28/2013	EXCP FF:	80.00 DEPTH: 144.50	M4M	1881	253,270	6,850	1,558	68.51	105,740	0.0600	0.0583
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cd:	Site Location	City:	Legal Acctage	Sale Type:	Ratio Type:
36661 R	145000001-004-00-02		1450-01			1881	Imp 2 Desc:	A1	W PER INT 103/13 TN	SLV	CLV	VW	V
S1450	1%-100 L%-100		N1450 1%-107 L%-107										Neighborhood
MA Econ%:	100.00												0.0000
MA Phys%:MA Func%:	100.00/100.00												
MA Base%:	57.00												
180152	MARSHALL ANTHONY & LINDSEY S/GORDY CHRISTOPHER D &	8/28/2013	EXCP SQ:	74923.20 AC: 1.7200	M5M	1894	99,890	12,640	3,612	91.17	329,320	0.0400	0.0356
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cd:	Site Location	City:	Legal Acctage	Sale Type:	Ratio Type:
56336 R	4820000003-007-00-02		4820-01			1884	Imp 2 Desc:	A1	LT 4 BLK 1 (NCB 1203) BRENTWOOD	SLV	CLV	VW	V
S4820	1%-100 L%-100		N4820 1%-105 L%-105						LONGVIEW, TX 75605				Neighborhood
MA Econ%:	100.00												1.7200
MA Phys%:MA Func%:	100.00/100.00												
MA Base%:	80.00												
180158	DICKERSON BLAKE A ETAL/WILLIAMS JAMES D	8/28/2013	EXCP FF:	85.00 DEPTH: 130.00	MAP	1882	316,680	15,000	1,997	80.49	160,730	0.0900	0.0888
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cd:	Site Location	City:	Legal Acctage	Sale Type:	Ratio Type:
						1882	Imp 2 Desc:	A1	103 APPLE RD LONGVIEW, TX 75605	SPT	CLV	VW	V
													Neighborhood

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Prop ID / Type	Geo ID / Map ID	Land Econ%	MA Phys%:MA Func%:100:00:Land Func%:Land Phys%	MA Base%:	Sale Date	Confirm	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Pricel Sqft	Avg Pricel Sqft	Market	Sale Price	Land/Market	Land/ Sale Price	Ratio
S7800	1%-100 L%-100																			
MA Econ%:	100.00																			
MA Phys%:MA Func%:	100:00:100:00:Land Func%:Land Phys%																			
MA Base%:	69.00																			
180187	ORONA JAVIER A SAUCEDO ET AL / JOHNSON EDDIE W SR & BARBARA	9/3/2013							M4		99,040	5,850	2,138	49.06	104,890	105,500	0.0600	0.0555	0.9942	
EXCPFF:	95.00	DEPTH:	103.00																	
Legal Description	7400-20																			
Imp 1 Value:	165,120	Imp 2 Value:	99,040	Imp 3 Value:	15,000	City:	CLV	Legal Acreage	204 W AVALON AVE	Appraiser:	EH									
Imp 2 Desc:	WILLIAMSON #3	Imp 3 Desc:	WHITE OAK, TX 75693																	
180193	O'JURNI JANETTE VINCENT & CHARLES RAMCOWN ROBERT W & LAURA KAY	9/3/2013							M4		159,750	5,010	2,557	64.43	164,760	179,500	0.0300	0.0279	0.9179	
EXCPFF:	49222.80	AC:	1.1300																	
Legal Description	E7-NW N0181 1%-100 L%-100																			
Imp 1 Value:	159,750	Imp 2 Value:	99,040	Imp 3 Value:	15,000	City:	CLV	Legal Acreage	204 W AVALON AVE	Appraiser:	EH									
Imp 2 Desc:	LONGVIEW, TX 75602	Imp 3 Desc:	LONGVIEW, TX 75602																	
180195	CARTER JUSTIN LEOULTER RAYMOND & SHARON	8/30/2013							F5		175,680	20,930	3,212	61.21	196,610	222,900	0.1100	0.0939	0.8821	
EXCPFF:	136925.00	AC:	3.1411	FF:	325.00	DEPTH:	421.00													
Legal Description	4600-08 N4600 1%-92 L%-92 & LTS 6 THRU 13 BLK 5 (NCB 339) ALAMO (& PT OF ALLEY)																			
Imp 1 Value:	175,680	Imp 2 Value:	121,070	Imp 3 Value:	15,000	City:	CLV	Legal Acreage	617 SYLVAN DR	Appraiser:	EH									
Imp 2 Desc:	LONGVIEW, TX 75602	Imp 3 Desc:	LONGVIEW, TX 75602																	
180196	COLLINS LOWERY CHRISTOPHER/SOHNLEITNER ARY	9/3/2013							M4		121,070	3,280	1,715	72.51	124,350	144,500	0.0300	0.0227	0.8606	
EXCPFF:	125.00	DEPTH:	122.50																	
Legal Description	2670-01																			
Imp 1 Value:	121,070	Imp 2 Value:	121,070	Imp 3 Value:	15,000	City:	CKG	Legal Acreage	1313 E NORTH ST	Appraiser:	EH									
Imp 2 Desc:	KILGORE, TX 75662	Imp 3 Desc:	KILGORE, TX 75662																	
180197	REID JAMES A & RICHHELLE LASTAGNER T KEVIN & KELLYE	9/3/2013							SC: 175241.88 AC:	MM	154,210	197	154,210	24,560	2,232	80.09	63.78	178,770	187,000	0.1400
EXCPFF:	0.9560																			
Legal Description	B2TM3																			
Imp 1 Value:	154,210	Imp 2 Value:	154,210	Imp 3 Value:	15,000	City:	CLV	Legal Acreage	1313 E NORTH ST	Appraiser:	EH									
Imp 2 Desc:	SC: 175241.88 AC:	Imp 3 Desc:	SC: 175241.88 AC:																	

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Living Area	Avg Price/Sqft	Legal Acage	Market Subdiv	Sale Price	Land/Market	Sale Price	Ratio
12670	R 0069003803-014-00-02		E5-NE	1% - 105 L% - 105										4.0230
	MA Econ%: 100.00			Imp 1 Value:										
	MA Phys%:MA Func%:100.00/100.00			Imp 2 Desc:										
	MA Base%: 65.00													
180201	PARKER ALAN/MRKO CUSTOM BUILDERS LLC	8/4/2013	EXCP SQ:	42383.88 AC: 0.8730	F4P		10,000	110.29	108.60	162,460	165,000	0.0600	0.0606	0.9846
				FF: 116.19 DEPTH: 236.06										
1123108	R 1638000000-012-00-04		LT 12 CARDINAL POINTE											
	MA Econ%: 100.00			Imp 1 Value:										
	MA Phys%:MA Func%:100.00/100.00			Imp 2 Desc:										
	MA Base%: 100.00													
180202	CARLISLE MICHAEL & BOBBIE/BOBRIEN ROBERT W & MARTHA L	8/4/2013	EXCP FF:	85.75 DEPTH: 136.70	M4		15,000	77.82	78.57	139,230	137,900	0.1100	0.1088	1.0096
46902	R 3110015013-014-00-02		3110-11											
	MA Econ%: 100.00			Imp 1 Value:										
	MA Phys%:MA Func%:100.00/100.00			Imp 2 Desc:										
	MA Base%: 65.00													
180203	SMALLEY CLARENCE B & MARY KATHERIN/ROBERTS DAVID & AMANDA	9/4/2013	EXCP FF:	95.00 DEPTH: 150.00	M4P		15,000	94.47	86.03	127,490	140,000	0.1200	0.1071	0.9106
64951	R 6330025075-014-00-02		6330-04											
	MA Econ%: 100.00			Imp 1 Value:										
	MA Phys%:MA Func%:100.00/100.00			Imp 2 Desc:										
	MA Base%: 67.00													
180204	HANEY JOYCE S/CLABORN HAZEL L	9/3/2013	EXCP FF:	160.00 DEPTH: 280.00	M4		12,920	72.03	66.33	118,340	128,500	0.1100	0.1005	0.9209
67800	R 6990000002-012-00-02		6990-02											
	MA Econ%: 100.00			Imp 1 Value:										
	MA Phys%:MA Func%:100.00/100.00			Imp 2 Desc:										
	MA Base%: 58.00													
180214	LATCHFORD SHAWN ALEXANDER & LEIGH C/FARRAGH NETTAGENE S	8/4/2013	EXCP FF:	118.60 DEPTH: 128.60	M5		19,330	73.63	72.80	172,530	174,500	0.1100	0.1108	0.9887
66917	R 6790001061-002-01-02		6790-02											
	MA Econ%: 100.00			Imp 1 Value:										
	MA Phys%:MA Func%:100.00/100.00			Imp 2 Desc:										
	MA Base%: 58.00													
88780	R 6790001061-002-01-02		6790-02											
	MA Econ%: 100.00			Imp 1 Value:										
	MA Phys%:MA Func%:100.00/100.00			Imp 2 Desc:										
	MA Base%: 58.00													

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Price	Ratio	
180215	HERRON BRYAN & JENNIFER LOFTIS JOHN & DEBRA DEANNE	9/4/2013	EXCPSC	49907.00 AC: 1.1228 FF: 187.82 DEPTH: 260.40	M5M		226,640	20,660	1,988	124.75	247,300	248,000	0.0800	0.0833	0.9972	
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 65.00										Appraiser: EH					
	Prop ID / Type 87106 R 7515000002-006-00-01 S7515 1%-100 L%-100															
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 83.00										Appraiser: EH					
180217	BAILEY KEITH A & VICKIE L/CAHILL BRENT J & BRIAN W CAHILL	9/4/2013	EXCPSC	18989.00 AC: 0.4355 FF: 132.33 DEPTH: 143.35	M6P		370,210	50,000	3,693	104.25	420,210	385,000	0.1200	0.1299	1.0915	
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 58.00															
	Prop ID / Type 100304 R 2363010001-003-00-02 S2363 1%-100 L%-100															
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 58.00										Appraiser: MM					
180222	BAUER RANDY SASKINER BENJAMIN HAROLD	9/6/2013	EXCPFF	110.05 DEPTH: 152.50	M4P		147,300	12,500	1,882	81.83	159,800	154,000	0.0800	0.0812	1.0377	
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 64.00															
	Prop ID / Type 58735 R 5170006001-016-00-02 S5170 1%-100 L%-100															
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 64.00										Appraiser: CF					
180223	THOMPSON CALVIN DUFFIELD WILLIAM R & DEBORAH L	9/8/2013	EXCPFF	112.30 DEPTH: 123.40	M4		130,110	11,680	1,936	73.24	141,790	143,173	0.0800	0.0816	0.9903	
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 64.00															
	Prop ID / Type 66979 R 6820000001-015-00-02 S6820 1%-100 L%-100															
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 63.00										Appraiser:					
180224	MCDONALD RICHARD A & TANIA M HICKS MICHAEL D & ANTONIA J	9/8/2013	EXCPSC	17334.00 AC: 0.3979 FF: 83.55 DEPTH: 185.30	M5		154,750	20,000	2,052	87.72	174,750	180,000	0.1100	0.1111	0.9708	
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 63.00															
	Prop ID / Type 82267 R 2015010001-019-00-02 N2015 1%-99 L%-99															
	MA Econ#: 100.00 MA Phys: MA Func#: 100.00/100.00/Land Func#: Land Phys: MA Base#: 63.00										Appraiser:					

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/ Sale Price	Ratio	
49258	R 3570000004-010-00-02		Legal Description													
S3570	1%-100 L%-100		3570-02													
			N3570	1%-99 L%-89												
MA Econ%:	100.00		Imp 1 Value:													
MA Phys%:	100.00		Imp 1 Desc:													
MA Base%:	87.00		Imp 2 Desc:													
180248	AUSTIN KAREN & PETER WAKE JOY MARIE	9/5/2013	EXCPFF: 125.00	DEPTH: 147.00	F3	1861	80,930	5,340	1,876	45.99	86,270	88,500	0.0600	0.0603	0.9748	
Prop ID / Type	Geo ID / Map ID		Legal Description													
52173	R 3970000002-006-00-02		3970-02													
S3970	1%-100 L%-100		N3970	1%-95 L%-95												
MA Econ%:	100.00		Imp 1 Value:													
MA Phys%:	100.00		Imp 1 Desc:													
MA Base%:	46.00		Imp 2 Desc:													
180258	JONAH DAVID & SARAH JENNIKER JOHNSON-JONAH	9/5/2013	EXCPFF: 100.00	DEPTH: 163.00	M5M	2005	220,000	14,420	2,386	98.25	234,420	232,000	0.0600	0.0622	1.0104	
Prop ID / Type	Geo ID / Map ID		Legal Description													
45330	R 2870000008-002-00-02		2870-08													
S2870	1%-100 L%-100		N2870	1%-103 L%-103												
MA Econ%:	100.00		Imp 1 Value:													
MA Phys%:	100.00		Imp 1 Desc:													
MA Base%:	93.00		Imp 2 Desc:													
180272	HAILBY ADAM S & JARME C/CARTUS FINANCIAL CORP	9/10/2013	EXCPFF: 21000.00	AC: 0.4621	M6	1898	366,620	33,000	3,962	100.86	399,620	345,000	0.0800	0.0957	1.1583	
Prop ID / Type	Geo ID / Map ID		Legal Description													
89866	R 3265000001-027-00-02		3265-01													
S3265	1%-100 L%-100		N3265	1%-100 L%-100												
MA Econ%:	100.00		Imp 1 Value:													
MA Phys%:	100.00		Imp 1 Desc:													
MA Base%:	100.00		Imp 2 Desc:													
180273	WEBB MICHAEL L & DONNA CAMERON KRISTA L & JOSH Z PILLOW	9/10/2013	EXCPFF: 12425.00	AC: 0.2652	M4	2002	140,700	5,450	1,512	96.66	146,150	137,500	0.0400	0.0396	1.0629	
Prop ID / Type	Geo ID / Map ID		Legal Description													
49788	R 3630000011-004-00-02		3630-01													
S3630	1%-100 L%-100		N3630	1%-100 L%-100												
MA Econ%:	100.00		Imp 1 Value:													
MA Phys%:	100.00		Imp 1 Desc:													
MA Base%:	85.00		Imp 2 Desc:													

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Market Sale Price	Land/ Market Ratio
65251 R	6360010002-005-00-01		Legal Description			1978						
S6380	1%-100 L%-100		6360-01	143.30								
			N6380	1%-104 L%-104								
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	69.00											
180316	DITTENBER DAVID B & RACHEL ALOVELL	9/9/2013	EXCPFF:	100.00	M5	1981	179,280	14,150	2,661	72.69	193,430	0.0729
	CLINTON FOWERS & JUNE EATON LBA		DEPTH:	143.30								0.9971
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	69.00											
180323	FERGUSON DANIEL A & COTY DAVIS KELLI LEIGH	9/9/2013	CRI1 SC:	72309.60	F4M	2002	211,710	11,430	1,792	124.52	223,140	0.0500
			AC:	1.6600								1.1157
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	98.00											
186265 R	0442024300-015-03-04		Legal Description									
A0442	1%-100 L%-100		F3,G3									
			N0442	1%-100 L%-100								
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	98.00											
180324	DANIELS JAMES & PATRICIA JACOBS ROBERT	9/9/2013	EXCPFF:	72.60	M4M	1956	80,670	5,280	1,724	49.85	85,950	0.0668
			DEPTH:	123.70								0.9242
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	98.00											
70143 R	7380020754-007-00-02		Legal Description									
S7380	1%-100 L%-100		7380-02									
			N7380	1%-65 L%-85								
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	54.00											
180325	LANO HORACE GENE & ODESSA REID DOROTHY	9/9/2013	EXCPFF:	100.00	M4	1981	118,130	12,100	1,830	71.16	130,230	0.0900
			DEPTH:	200.00								1.0018
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	54.00											
46628 R	3070010015-006-00-02		Legal Description									
S3070	1%-100 L%-100		3070-13									
			N3070	1%-110 L%-110								
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	57.00											
180334	LUCAS J RICHARD & ANDREA MARIE ROBERTS	9/12/2013	EXCPFF:	6346.00	M6	1999	346,270	39,610	3,418	112.90	385,880	0.1000
	JAMES B & SHERROLO G		AC:	0.1917								0.9298
MA Econk:	100.00		FF:	112.66								
MA Physk:MA Funck:	100.00/100.00		DEPTH:	74.10								
MA Basek:	57.00											
59132 R	5260021040-013-00-02		Legal Description									
S5260	1%-100 L%-100		5260-02									
			N5260	1%-103 L%-103								
MA Econk:	100.00		Imp 1 Value:									
MA Physk:MA Funck:	100.00/100.00		Imp 2 Desc:									
MA Basek:	57.00											

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio	
180335	MARTHA MARTINEZ, MARI LUAN	01/16/2013	EXCPFF	85.05 DEPTH: 80.10	M4M	346,270	81,130	8,940	1,179	63.61	90,070	75,000	0.1000	0.1192	1.2009	
180372	SPENCER CAMERON & FALLON SPENCER/EASLEY LISA ANN	01/13/2013	EXCPFF	95.00 DEPTH: 130.00	M4	91,130	142,760	15,000	2,076	70.57	157,760	146,500	0.1000	0.1024	1.0769	
180374	GROTH BEN E & AUTUMN K/ARRENDELL CLINTON B & LANE R. ROASA	01/13/2013	EXCPFF	126.00 DEPTH: 124.00	M4	142,760	137,380	10,020	1,715	86.30	147,400	148,000	0.0700	0.0677	0.9960	
42268	R 2365012200-001-00-02															
52365	R 2365012200-001-00-02															
180375	HENLEY MICHAEL DIMARSH BRIAN KEITH & KELLY	01/13/2013	EXCPFF	84.10 DEPTH: 141.00	M4	137,380	144,400	9,510	1,984	82.16	153,910	163,000	0.0600	0.0583	0.9442	
72063	R 7600010002-004-00-01															
72063	R 7600010002-004-00-01															
180378	ARRENDELL CLINTON BOYD & BARBARA	01/13/2013	EXCPFF	80.150.40 AC: 1.8400	F5M	144,400	218,550	8,540	2,447	92.80	227,090	225,000	0.0400	0.0380	1.0083	
45086	R 2645000000-089-00-03															
52645	R 2645000000-089-00-03															

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Buyer/Seller/Deed	Safe Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land Price	Ratio
180393 WYTTERS JACOB M/BROQUIE STEPHAN & JO ANN	9/18/2013	EXCP SQ:	14810.40 AC: 0.3400	M3P	1958	74,040	5,100	1,404	56.37	79,140	101,500	0.0600	0.0503	0.7797
26750 R A0359	0359018608-004-00-02	D6-NW-D6-SW	'N0359 1%-100 L%-100		216,550									
180395 MITCHELL LEISA QUANTACUNNINGHAM WILLIAM R &	9/18/2013	EXCP SQ:	6331.00 AC: 0.1453	M5	1987	156,570	23,520	1,771	101.69	180,090	199,000	0.1300	0.1479	1.1326
72552 R S7700	7700018008-004-00-02	N7700 1%-98 L%-98	4 & E 40' LT 5)		156,570									
180397 JENKINS COURTNEY AMOBBS BUILDERS LLC	9/18/2013	EXCP SQ:	13225.23 AC: 0.3038	M4	2013	150,010	10,000	1,450	110.35	160,010	160,000	0.0600	0.0625	1.0001
1171617 R	7628000000-007-00-04	LT 7 WINDSOR PARK NORTH												
180398 STANDIFER SHEENA & LANCE/USSEY EMMETT J & SHARYN	9/18/2013	EXCP SQ:	6800.00 AC: 0.1561	M5P	1991	183,450	26,660	2,300	91.35	210,110	165,000	0.1300	0.1616	1.2734
72613 R S7700	7700038089-003-00-02	N7700 1%-98 L%-98			150,010									
180399 STEVENS RAYMOND P & SUSAN HARRODES EDWARD R & REBECCA L	9/18/2013	EXCP PF:	94.00 DEPTH: 99.00	M6	2005	243,690	41,900	2,579	110.74	285,590	282,500	0.1500	0.1483	1.0109
198637 R	6612000000-008-00-02	LT 8 SUMMERSET ADDITION												
MA Econk: 100.00 MA Phys:MA Funck:100.00 MA Basek: 94.00														

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
180402	THEHOT DIEDRAJ E GRUBBS INC	9/16/2013		EXCP SQ: 12571.00 AC: 0.2888 FF: 74.90 DEPTH: 167.65	M5	2013	197,580	14,500	1,913	110.86	112.34	212,080	214,900	0.0700	0.0675	0.9868
<p>St Cdt: A1 Site Location LT 5 BLK 4 WATERFORD PARK City: CLV Legal Acreage Imp 1 Value: 197,580 Imp 2 Desc: LONGVIEW, TX 75605 Imp 3 Value: 197,580 Imp 3 Desc: Appraiser: EH</p>																
180413	SMITH KAWANA SHEREMORRIS GARY L & JESSICA L	9/16/2013		EXCP FF: 110.00 DEPTH: 145.00	M4P	1972	120,040	11,210	1,800	72.92	72.22	131,250	130,000	0.0900	0.0862	1.0096
<p>St Cdt: A1 Site Location LT 3 BLK 1 EASTRIDGE PARK #7 City: SKG Legal Acreage Imp 1 Value: 120,040 Imp 2 Desc: KILGORE, TX 75662 Imp 3 Value: 120,040 Imp 3 Desc: Appraiser: EH</p>																
180418	CROCKER SHERYLL STUCKEYSTUCKEY SYBIL	9/17/2013		EXCP FF: 89.95 DEPTH: 254.40	F3	1952	52,150	8,990	1,491	41.01	20.12	61,140	30,000	0.1500	0.2997	2.0380
<p>St Cdt: A1 Site Location LT 17 BLK 2 (NCB 3006) RIVER OAKS City: CLV Legal Acreage Imp 1 Value: 52,150 Imp 2 Desc: LONGVIEW, TX 75604 Imp 3 Value: 52,150 Imp 3 Desc: Appraiser: JK</p>																
180420	CAMACHO MARIA O & GUILERMO PACHECO/BRIDGEMER'S INVESTMENT PROPERTIES LLC	9/16/2013		EXCP FF: 50.00 DEPTH: 135.00	F3	1958	60,490	1,680	1,660	37.45	34.94	62,170	58,000	0.0300	0.0290	1.0719
<p>St Cdt: A1 Site Location LT 1 BLK 14 (NCB 279) OWINGS HTS City: CLV Legal Acreage Imp 1 Value: 60,490 Imp 2 Desc: LONGVIEW, TX 75602 Imp 3 Value: 60,490 Imp 3 Desc: Appraiser: EH</p>																
180428	CHAPMAN BOBBY/HALUOHT MAENELWYN REAGH	9/19/2013		ARN1 SQ: 86684.40 AC: 1.9900	M4	1974	112,770	21,990	1,690	79.56	75.00	134,460	126,750	0.1600	0.1711	1.0608
<p>St Cdt: A1 Site Location AB 92 G W HOOPER SUR TR 60 SEC 1 City: SWO Legal Acreage Imp 1 Value: 112,770 Imp 2 Desc: LONGVIEW, TX 75602 Imp 3 Value: 112,770 Imp 3 Desc: Appraiser: MM</p>																
180431	MCVABB MELISSA & KEVIN/FRUGHT JANICE S	9/16/2013		EXCP SQ: 12654.00 AC: 0.2805	M5	1995	260,590	30,000	3,214	90.41	85.56	290,590	275,000	0.1000	0.1091	1.0567
<p>St Cdt: A1 Site Location W/PER INT 107/13 TN City: CWO Legal Acreage Imp 1 Value: 260,590 Imp 2 Desc: W/PER INT 107/13 TN Imp 3 Value: 260,590 Imp 3 Desc: Appraiser: MM</p>																

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp 2 Desc	Imp 3 Desc	Imp Living Area	Avg Price/Sqft	City	Legal Acage	Market Sale Price	Sale Price	Market Sale Price	Ratio	
180432	QUINE JOHN D & JENNIFER A/DUDLEY LARRY STEPHEN &	9/18/2013		EXCPSC: 33213.00 AC: 0.7625 FF: 123.00 DEPTH: 269.00	M5P	2003	251,980	103/13 TN	107.69	18,850	102.58	270,830	258,000	270,830	258,000	0.0700	0.0731	1.0497
180437	BLAIR LINDSAY N/REYNOLDS HELEN D & CATHERINE H	9/18/2013		EXCPFF: 100.00 DEPTH: 135.00	M4	1972	117,960	102/13 TN	74.17	11,770	74.04	129,730	129,500	129,730	129,500	0.0900	0.0909	1.0018
180438	KERNARD ANDREW P & CARRIE/BRONDUM ROBERT JR & AMY	3/25/2013		EXCPFF: 150.00 DEPTH: 181.00	M3P	1990	98,250	122/14 TN - REF HA#201318558 CK 9/19/13	84.48	8,030	91.41	106,280	115,000	106,280	115,000	0.0800	0.0698	0.9242
180466	KUECKER AARON J & KERRI L KUECKER/SHRUTT ANDREW C L & LISA K	6/28/2013		EXCPFF: 259.80 DEPTH: 290.00	M5M	2004	245,080	11/11/13 TN	75.02	7,950	72.04	253,030	243,000	253,030	243,000	0.0300	0.0327	1.0413
180473	ORTIZ RAMON ALBA/ANDRO & MANJA DE LOS ANGELES/ALDRIDGE LOIS AKA ALTA LOIS ALDRIDGE	7/16/2013		BRN1 SC: 45739.00 AC: 1.0500	M4	1958	107,090	19,920	2,040	19,920	64.95	127,010	132,500	127,010	132,500	0.1600	0.1503	0.9586

Ratio Type: V
Neighborhood

Sale Type: VV

City: CLV

Schli: SLV

St Cdt: A1

Imp 1 Value: 280,560
Imp 2 Desc: 260,560

Imp 3 Value: 107,690
Imp 3 Desc: 103/13 TN

Imp 1 Value: 117,960
Imp 2 Desc: 117,960

Imp 3 Value: 74.17
Imp 3 Desc: 102/13 TN

Imp 1 Value: 98,250
Imp 2 Desc: 98,250

Imp 3 Value: 84.48
Imp 3 Desc: 122/14 TN - REF HA#201318558 CK 9/19/13

Imp 1 Value: 245,080
Imp 2 Desc: 245,080

Imp 3 Value: 75.02
Imp 3 Desc: 11/11/13 TN

Imp 1 Value: 107,090
Imp 2 Desc: 107,090

Imp 3 Value: 62.26
Imp 3 Desc: 19,920

Imp 1 Value: 117,960
Imp 2 Desc: 117,960

Imp 3 Value: 74.17
Imp 3 Desc: 102/13 TN

Imp 1 Value: 98,250
Imp 2 Desc: 98,250

Imp 3 Value: 84.48
Imp 3 Desc: 122/14 TN - REF HA#201318558 CK 9/19/13

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Imp 3 Desc: 11/11/13 TN

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Imp 3 Value: 62.26
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Sales Ratio Report

2/28/2014 10:55:20AM

Buyer/Seller/Deed	Prop ID / Type	Map ID / Map ID	Legal Description	Imp Class	E-Bit Y-Bit	Imp Value	St Cdt: A1	Schtl: SSH	City: CLV	Avg Price/ Sqft	Imp Living Area	Land Value	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio
BRAY RUSTON J & TANA / LIGUPTON SANDRAL	180497	9/23/2013	EXCP SQ: 9801.00 AC: 0.2250	M6	2005	253,120	3904 FALLS CREEK DR LONGVIEW, TX 75605		0.2250	116.53	2,361	22,000	275,120	263,000	0.0800	0.0837	1.0461
MOBLEY RICHARD & MALLARY/WEAVER BILLY	180489	9/23/2013	EXCP FF: 78.10 DEPTH: 100.00	M4M	1980	114,780	LT 8 BLK 3644 LANDSDOWNE #2 LONGVIEW, TX 75604		0.2250	99.12	1,258	9,910	124,690	118,000	0.0800	0.0840	1.0567
BOLTON ALYSONSWAN / SUSAN K	180500	9/23/2013	EXCP FF: 131.50 DEPTH: 308.50	F3P	1978	58,680	LTS 2 & 3 BLK 6 (NCB 538) VALLEY VIEW & LTS LONGVIEW, TX 75601		0.2250	62.26	1,062	7,440	66,74	73,000	0.1100	0.1019	0.9058
MOOTY LORI / ETAL/IBENSON STEPHEN	180502	9/23/2013	EXCP SQ: 11662.00 AC: 0.2654	M4M	1983	92,710	LT 13 BLK 3627 PINE HILL EST #2 LONGVIEW, TX 75604		0.2250	81.88	1,230	8,000	100,710	104,500	0.0800	0.0766	0.9637
TURNER MAGGIE CWARD / VELOX B JR	180503	9/23/2013	EXCP FF: 158.50 DEPTH: 212.10	F3P	1966	63,340	LTS 4 & 5 BLK 6 (NCB 3615) LEE'S SUBDIVISION (N LONGVIEW, TX 75604)		0.2250	74.39	1,226	15,340	78,680	91,200	0.1900	0.1682	0.8627
SCOTT KYLE/FLUISCHER / HOMER D ETUX	180504	9/23/2013	EXCP FF: 100.00 DEPTH: 150.00	M4	1964	121,210	PT LTS 4 & 5		0.2250	65.26	2,012	10,100	131,310	124,000	0.0800	0.0815	1.0590

True Automallion, Inc.

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio		
64672	R 6280003638-027-00-02		6280-02								1322 CHAD ST	LONGVIEW,	0.0000	0.0000	0.0000		
56280	1%-100 L%-100		N6280	1%-98 L%-99													
MA Econk:	100.00	Land Econk:															
MA Physk:MA Func%:	100.00/100.00	Land Func%:															
MA Base%:	87.00																
180522	THORN RUFUS OBRVYAN & CANDICE NICOLE	8/24/2013	EXCP SO: 9202.00 AC: 0.2112		M5M		155,070	13,300	1,739	96.82	168,370	172,500	0.0800	0.0771	0.9761		
			FF: 84.00 DEPTH: 110.00														
Prop ID / Type	Geo ID / Map ID		Legal Description		Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdi:	Schl:	SPT	City:	CLV	Legal Acrage	Sale Type:	WV	Ratio Type:	V
100987	R 1855010001-005-00-02		1855-01					A1								Neighborhood	0.0000
S1855	1%-100 L%-100		N1855 1%-100 L%-100													0.0000	0.0000
MA Econk:	100.00	Land Econk:															
MA Physk:MA Func%:	100.00/100.00	Land Func%:															
MA Base%:	91.00																
180524	HEDRICK PAMELA & COY/SWANNBY MARY FRANCES LACY	9/24/2013	EXCP FF: 80.00 DEPTH: 126.20		M4		132,140	12,720	1,476	98.14	144,960	138,000	0.0900	0.0922	1.0497		
Prop ID / Type	Geo ID / Map ID		Legal Description		Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdi:	Schl:	SLV	City:	CLV	Legal Acrage	Sale Type:	WV	Ratio Type:	V
42272	R 2365012200-005-00-02		2365-01					A1								Neighborhood	0.0000
S2365	1%-100 L%-100		N2365 1%-108 L%-108													0.0000	0.0000
MA Econk:	100.00	Land Econk:															
MA Physk:MA Func%:	100.00/100.00	Land Func%:															
MA Base%:	80.00																
180525	HAMMOUD SAMMADIGA ARUN & JAYA SHRIVASTAV	9/24/2013	EXCP SO: 6011.28 AC: 0.1380		M5		243,160	30,000	2,512	108.74	273,160	265,000	0.1100	0.1132	1.0308		
			FF: 60.00 DEPTH: 100.00														
Prop ID / Type	Geo ID / Map ID		Legal Description		Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdi:	Schl:	SLV	City:	CLV	Legal Acrage	Sale Type:	WV	Ratio Type:	V
1146529	R 7302000001-015-00-02		LOT 15 BLK 1 VINTAGE TRAIL					A1								Neighborhood	0.0000
MA Econk:	100.00	Land Econk:														0.0000	0.0000
MA Physk:MA Func%:	100.00/100.00	Land Func%:															
MA Base%:	98.00																
180526	MCDANIEL JERRY/MARTIN ROBERT B & PATRUCIA J	9/24/2013	EXCP FF: 110.20 DEPTH: 153.30		MSP		263,530	14,050	3,232	85.88	277,580	288,000	0.0500	0.0488	0.9638		
Prop ID / Type	Geo ID / Map ID		Legal Description		Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdi:	Schl:	SKG	City:	CKG	Legal Acrage	Sale Type:	WV	Ratio Type:	V
36756	R 1470000001-007-00-04		1470-01					A1								Neighborhood	0.0000
N1470	1%-102 L%-102															S1470 1%-100 L%-100	0.0000
MA Econk:	100.00	Land Econk:															
MA Physk:MA Func%:	100.00/100.00	Land Func%:															
MA Base%:	74.00																
180534	SMITH FRANKIE D & PHYLLIS HBEED	9/25/2013	EXCP FF: 85.00 DEPTH: 121.00		M4		139,720	15,000	1,939	79.79	154,720	154,900	0.1000	0.0968	0.9988		
Prop ID / Type	Geo ID / Map ID		Legal Description		Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdi:	Schl:	SPT	City:	CLV	Legal Acrage	Sale Type:	WV	Ratio Type:	V
64933	R 6330025074-002-00-02		6330-03					A1								Neighborhood	0.0000
S6330	1%-100 L%-100		N6330 1%-107 L%-107													0.0000	0.0000
MA Econk:	100.00	Land Econk:															
MA Physk:MA Func%:	100.00/100.00	Land Func%:															
MA Base%:	74.00																

Sales Ratio Report

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Sale #		Buyer/Seller/Deed	Sale Date	Confirm	Land	Dimensions	Imp	E-Bit	Y-Bit	Imp	Living	Avg Price/	Market	Sale Price	Land/	Land/	Ratio	
					Type	Imp 1 Value:	Class	138,720	1975	Value	Area	Soft	Appraiser:	PC	Market	Price		
						Imp 2 Desc:												
180540	RUSH RICKBY D & KIM ASIRI RATT SANDRA LANGDALE	9/25/2013	EXCPFF: 110.00	DEPTH: 180.00		Imp 1 Value:	M4			124,240	1,616	82.76	133,740	132,500	0.0700	0.0717	1.0094	
<p>MA Econ%: 100.00 MA Phys%: 100.00 MA Base%: 65.00</p>																		
<p>WV PER INT 10/7/13 TN</p>																		
1975						Imp 2 Desc:				191,080	1,908	115.87	221,080	239,000	0.1400	0.1255	0.9250	
<p>ST Ccd: A1 Situs Location: LT 4 BLK 2 HENDERSON HILLS City: SLV Legal Acctg: LONGVIEW, TX 75605 Sale Type: WV Appraiser:</p>																		
2011	JENNINGS PAUL W & CINDY KPAUL CHAD	9/28/2013	EXCP SQ: 6011.28	AC: 0.1380		Imp 1 Value:	M4			30,000	1,908	125.26	221,080	239,000	0.1400	0.1255	0.9250	
<p>FF: 67.22 DEPTH: 100.75</p>																		
<p>Legal Description: LOT 4 BLK 1 VINTAGE TRAIL City: SLV Legal Acctg: LONGVIEW, TX 75605 Sale Type: WV Appraiser:</p>																		
191,080						Imp 2 Desc:				213,090	2,204	106.67	235,090	235,100	0.0900	0.0936	1.0000	
<p>ST Ccd: A1 Situs Location: LT 2 BLK 4 DOGWOOD CREEK PHASE 1 City: CLV Legal Acctg: LONGVIEW, TX 75604 Sale Type: WV Appraiser:</p>																		
2010	AMY SCOTT R/ELKINS LARRY DON	9/25/2013	EXCP SQ: 12808.64	AC: 0.2940		Imp 1 Value:	M4P			177,880	2,140	88.43	189,240	185,000	0.0600	0.0614	1.0229	
<p>FF: 132.35 DEPTH: 94.50</p>																		
<p>Legal Description: D5 City: SSH Legal Acctg: LONGVIEW, TX 75604 Sale Type: WV Appraiser:</p>																		
213,090						Imp 2 Desc:				177,880	2,140	88.43	189,240	185,000	0.0600	0.0614	1.0229	
<p>ST Ccd: A1 Situs Location: LT 1 BLK 3 (NCB 4118) HELANE VILLAGE #1 City: CLV Legal Acctg: LONGVIEW, TX 75604 Sale Type: WV Appraiser:</p>																		
1866	WATSON DAVID R & TAMMIE DONNETT/MIDDLETON JOHN R	9/28/2013	EXCPFF: 132.35	DEPTH: 94.50		Imp 1 Value:	M4			115,270	1,832	68.31	125,150	159,000	0.0800	0.0625	0.7921	
<p>Legal Description: 3070-04 City: SPT Legal Acctg: LONGVIEW, TX 75604 Sale Type: WV Appraiser:</p>																		
177,880						Imp 2 Desc:				115,270	1,832	68.31	125,150	159,000	0.0800	0.0625	0.7921	
<p>ST Ccd: A1 Situs Location: LT 9 BLK 2 MEADOWBROOK City: SKG Legal Acctg: TX 75662 Sale Type: WV Appraiser:</p>																		
1864	JEWELL PHYLLIS KAY/THURMON JAMES GREG	9/28/2013	EXCPFF: 90.50	DEPTH: 105.00		Imp 1 Value:	M4P			4500-01			1220 BROOK DR		0.0000	0.0000	0.0000	
<p>Legal Description: 4500-01 City: CKG Legal Acctg: TX 75662 Sale Type: WV Appraiser:</p>																		
115,270						Imp 2 Desc:				4500-01			1220 BROOK DR		0.0000	0.0000	0.0000	
<p>ST Ccd: A1 Situs Location: LT 9 BLK 2 MEADOWBROOK City: CKG Legal Acctg: TX 75662 Sale Type: WV Appraiser:</p>																		
115,270						Imp 2 Desc:				4500-01			1220 BROOK DR		0.0000	0.0000	0.0000	
<p>ST Ccd: A1 Situs Location: LT 9 BLK 2 MEADOWBROOK City: CKG Legal Acctg: TX 75662 Sale Type: WV Appraiser:</p>																		
115,270						Imp 2 Desc:				4500-01			1220 BROOK DR		0.0000	0.0000	0.0000	
<p>ST Ccd: A1 Situs Location: LT 9 BLK 2 MEADOWBROOK City: CKG Legal Acctg: TX 75662 Sale Type: WV Appraiser:</p>																		

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Date	Confirm	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market Price	Sale Price	Land/Market	Land/Sale Price	Ratio		
180563	GEST RYAN DIETEX INC	9/27/2013		EXCPFF	50.00 DEPTH: 200.00	F3	1974	56,480	3,410	1,053	56.88	59,890	75,000	0.0600	0.0455	0.7985		
Prop ID / Type	Geo ID / Map ID	Land Econk:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SKG	City:	CKG	Sale Type:	Err Size	subdv	Neighborhood	Ratio Type:	
32132	R 080000010-006-00-04	100.00	0800-09	56,480	56,480	56,480	A1	LT 6 NCB 10 KILGORE VAN WINKLE ACREAGE				VV	100	100	100	100	V	
A0800	1%-100 L%-100	65.00	N0800 1%-105 L%-105	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		TX 75662				Appraiser:	EH				0.0000	0.0000
180571	NICHOLS LATRICIA BENNETT/MCCAIN KRUSTOFER	9/27/2013		EXCPFF	75.00 DEPTH: 142.00	M3P	1980	99,290	4,720	1,680	65.48	104,010	110,000	0.0500	0.0429	0.9456		
Prop ID / Type	Geo ID / Map ID	Land Econk:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SLV	City:	CLP	Sale Type:	Err Size	subdv	Neighborhood	Ratio Type:	
69441	R 717002002-001-00-03	100.00	7170-02	99,290	99,290	99,290	A1	LT 1 BLK 2 TRINITY #2				VV	0.0000	0.0000	0.0000	S7170 1%-100 L%-100	V	
N7170	1%-98 L%-98	63.00		Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		LONGVIEW, TX 75603				Appraiser:	EH					
180573	FANN SALLY R/BRYANT RUBY DEE	9/27/2013		EXCPFF	75.00 DEPTH: 108.00	MAM	1984	88,470	10,530	1,430	78.32	99,000	112,000	0.1100	0.0940	0.8839		
Prop ID / Type	Geo ID / Map ID	Land Econk:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SPT	City:	CLV	Sale Type:	Err Size	subdv	Neighborhood	Ratio Type:	
60562	R 550020007-004-00-02	100.00	5500-08	88,470	88,470	88,470	A1	LT 4 BLK 7 (NCB 3377) PINE TREE C #2				VV	803	MELINDA LN		0.0000	0.0000	
S5500	1%-100 L%-100	58.00	N6500 1%-108 L%-108	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		LONGVIEW, TX 75604				Appraiser:						
180574	HEFFNER JOHN W & MARVILYN L/CLEMBENTS CAPITAL LLC	9/27/2013		CR11	SQ: 43560.00 AC: 1.0000	M4	1985	73,200	14,250	1,190	71.64	87,450	85,250	0.1600	0.1672	1.0258		
Prop ID / Type	Geo ID / Map ID	Land Econk:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SSB	City:	SSB	Sale Type:	Err Size	subdv	Neighborhood	Ratio Type:	
10368	R 0009000600-099-00-04	100.00	G3,G4	73,200	73,200	73,200	A1	AB 6 B ANDERSON SUR TR 99				VV	4988	OLD HWY 135 ST		1.0000	1.0000	
A0009	1%-100 L%-100	59.00	N0009 1%-100 L%-100	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		GLADEWATER, TX 75647				Appraiser:						
180576	PATTON DONALD & ALLISON/CAMPBELL DAVID S & STACIE L	9/27/2013		EXCP	SQ: 32870.00 AC: 0.7500	M4	1982	128,120	8,400	1,642	87.88	136,520	144,300	0.0600	0.0582	0.9461		
Prop ID / Type	Geo ID / Map ID	Land Econk:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SSB	City:	SSB	Sale Type:	Err Size	subdv	Neighborhood	Ratio Type:	
17213	R 0153026600-029-00-04	100.00	G5,H5-NW	128,120	128,120	128,120	A1	AB 266 M GARRETT SUR TR 29 (LT N-3 ROYAL-331 HILLCREST DR				VV				0.7500	0.7500	
A0153	1%-100 L%-100	87.00	N0153 1%-112 L%-112 OAKS)	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:		KILGORE, TX 75662				Appraiser:	LB					
180577	LANDWEHR ROGER H & DEBORAH R/HENLEY STEPHANIE L	9/27/2013		EXCPFF	80.00 DEPTH: 140.00	M3P	1981	47,400	3,680	1,144	43.71	51,080	50,000	0.0700	0.0736	1.0216		
Prop ID / Type	Geo ID / Map ID	Land Econk:	Legal Description	Imp 1 Value:	Imp 2 Value:	Imp 3 Value:	St Cdt:	Site Location	Schtl:	SSB	City:	SSB	Sale Type:	Err Size	subdv	Neighborhood	Ratio Type:	
				47,400	47,400	47,400	A1						VV					

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market Ratio	Land Price	Ratio	
180582	HERRING J BRUCE/BANK OF NEW YORK MELLON	9/30/2013		EXCPFF: 100.00	DEPTH: 156.00	M4P	1981	115,400	7,650	1,980	62.15	123,050	0.0600	85,405	0.0896	1.4408
180587	PATTERSON MARTY JAYNE & VANDYVER/HAWTHORN SUSAN B	9/30/2013		EXCPFF: 80.00	DEPTH: 120.00	M5	1982	152,120	24,240	2,172	86.10	176,360	0.1400	187,000	0.1296	0.9431
180588	HARDING MAX D & SHEILA/TYOWELL GROUP INC	9/30/2013		EXCPSC: 7871.48	AC: 0.1830	M5	2013	225,860	41,000	2,182	122.30	266,860	0.1500	269,500	0.1521	0.9902
1026212	R 3265010002-003-00-02			LT 3 BLK 2 HOLLYBROOK COVES PHASE 1			2013									
180588	NUCKOLS JOE B & LYNDIA D/ONES REBECCA A	9/30/2013		EXCPFF: 184.30	DEPTH: 336.60	M4	1975	116,780	25,640	1,579	90.20	142,420	0.1800	151,000	0.1698	0.9432
41340	R 231000011-001-00-02			LT 3 BLK 2 HOLLYBROOK COVES PHASE 1			2013									
41341	R 231000011-003-00-02			LT 3 BLK 11 (NCB 9018) ELM CREEK			1975									
41342	R 231000011-004-00-02			LT 4 BLK 11 (NCB 9018) ELM CREEK			1975									

Sales Ratio Report

2/28/2014 10:55:20AM

Prop ID / Type	Buyer/Seller/Deed	Land Ecomk:	Land Physk:MA Func%:100.00	Land Physk:Land Physk:	MA Base%:	Map ID	Legal Description	EXC/PFF:	DEPTH:	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Avg Price/Sq Ft	Market Sale Price	Land/Market	Land/Sale Price	Ratio
39770 100	R 1900000003-006-00-03 N1980 1%-100 L%-100	100.00	100.00	100.00	64.00		1980-01			113,340		253,070		101,110		M6M		253,070	32,290	3,349	85.21	285,360	0.1100	0.1160	1.0250
180632	WISAMAN TOMOTHY E & MISTY RWEICHERT RELOCATION RESOURCES INC	100.00	100.00	100.00	65.00	10/22/2013	7490-15 N7490 1%-100 L%-100	EXC/PFF: 178.60	DEPTH: 188.60	1795		253,070		101,110		M6M		253,070	32,290	3,349	85.21	285,360	0.1100	0.1160	1.0250
180634	HOLLEY FRANKLIN BISTOUDT SUE	100.00	100.00	100.00	65.00	10/22/2013	7490-15 N7490 1%-100 L%-100	EXC/PFF: 91.00	DEPTH: 140.00	1979		95,030		61.18		F4		95,030	5,250	1,639	61.18	100,280	0.0500	0.0526	1.0038
56168 54790	R 4790000003-015-01-04 N1480 1%-100 L%-100	100.00	100.00	100.00	63.00		4790-01 N4790 1%-99 L%-99			1959		95,030		62.09		M4		95,030	8,110	1,759	62.09	109,220	0.0700	0.0706	0.9506
180635	RAMOS DANIEL L & ALEXANDRA D DYGARRETT TREVOR & RACHEL	100.00	100.00	100.00	63.00	10/22/2013	1480-04	EXC/PFF: 125.00	DEPTH: 160.00	1951		101,110		101,110		M4		101,110	101,110	1,759	62.09	114,900	0.0700	0.0706	0.9506
36956 100	R 1480000004-001-01-04 N1480 1%-108 L%-108	100.00	100.00	100.00	53.00		1480-04			1951		101,110		101,110		M4		101,110	101,110	1,759	62.09	114,900	0.0700	0.0706	0.9506
180640	WARE JOHN VINCENT & JENNIFER ANNVCARTUS FINANCIAL CORP	100.00	100.00	100.00	53.00	10/22/2013	5111-03 N5111 1%-104 L%-104	EXC/PFF: 25899.00	AC: 0.5948	1980		240,130		240,130		M6M		240,130	36,320	2,825	97.86	278,000	0.1300	0.1307	0.9944
56276 55111	R 5111056019-023-00-02 N5111 1%-100 L%-100	100.00	100.00	100.00	79.00		5111-03 N5111 1%-104 L%-104	EXC/PFF: 115.00	DEPTH: 110.00	1956		31,450		28.30		F2		31,450	4,830	1,282	28.30	36,280	0.1300	0.1239	0.9303
180660	JAMAICA BAUDELDON LLOYD EDWARD & DONNIE BULLARD	100.00	100.00	100.00	79.00	6/17/2013	Legal Description	EXC/PFF: 115.00	DEPTH: 110.00	1956		31,450		28.30		F2		31,450	4,830	1,282	28.30	36,280	0.1300	0.1239	0.9303

Sales Ratio Report

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Prep ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Living Area	Avg Price/ Sqft	Market Sale Price	Land/ Market Sale Price	Land/ Ratio
32313 R	0800000030-002-03-04		0800-28	10600 1%-105 L%-105-ACREAGE						612 E SOUTH ST KILGORE, TX 75662	0.0000	0.0000
MA Econ%:	100.00											
MA Phys%:	100.00											
MA Base%:	38.00											
180673 BERGER DANIEL & KATHERINE/SECRETARY OF HOUSING & URBAN DEV	10/3/2013		EXCPFF: 90.00	DEPTH: 135.00	M5P		189,780	2,486	87.63	198,150	0.1300	1.0995
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cdt:	City:	Legal Acctage	City:	CLV
58217 R	5111056017-005-00-02		5111-03				Imp 2 Desc:	A1	SSH	LT 5 BLK 6017 OAK FOREST #5	SSH	CLV
58111 1%-100 L%-100			N5111 1%-104 L%-104									
MA Econ%:	100.00											
MA Phys%:	100.00											
MA Base%:	83.00											
180674 VUONO TRACH & TUYET TRAN/NAVATIONSTAR MORTGAGE LLC	10/3/2013		EXCPFF: 50.00	DEPTH: 150.00	F3		63,410	2,250	42.66	22,500	0.0300	2.9182
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cdt:	City:	Legal Acctage	City:	CLV
70729 R	7450000033-002-00-02		7450-03				Imp 2 Desc:	A1	SLV	LT 2 BLK 3 (NCB 727) WEST RADIO	SLV	CLV
57450 1%-100 L%-100			N7450 1%-100 L%-100									
MA Econ%:	100.00											
MA Phys%:	100.00											
MA Base%:	45.00											
180682 GARMANO KEITH & CYNTHIA/VAUGHN BUILDERS LLC	10/3/2013		EXCPSQ: 14823.35	AC: 0.3426	M5P		256,680	24,400	116.10	280,000	0.0900	1.0039
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cdt:	City:	Legal Acctage	City:	CLV
1144919 R	4256000001-009-00-02		LOT 9 BLK 1 MAGRILL PLACE				Imp 2 Desc:	A1	SSH	5002 WILL WAY	SSH	CLV
MA Econ%:	100.00											
MA Phys%:	100.00											
MA Base%:	98.00											
180693 JOHNSON PAMELA ELAINE/LUCAS JOHN RICHARD	10/3/2013		EXCPSQ: 5818.24	AC: 0.1290	M7M		257,680	52,000	141.08	315,000	0.1700	0.9831
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cdt:	City:	Legal Acctage	City:	CLV
201761 R	7550250000-003-00-02		E6				Imp 2 Desc:	A1	SPT	LT 3 WILDWOOD #25	SPT	CLV
N7550 1%-101 L%-101												
MA Econ%:	100.00											
MA Phys%:	100.00											
MA Base%:	97.00											
180698 SHELTON COLBY J/MASSHACK RANDY S	10/3/2013		EXCPFF: 130.00	DEPTH: 150.00	M4M		130,240	9,750	69.75	139,990	0.0700	1.0035
Prep ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value:	St Cdt:	City:	Legal Acctage	City:	CLV
42638 R	2430000002-009-00-02		2430-01				Imp 2 Desc:	A1	SLV	LT 9 BLK 2 FERNWOOD	SLV	CLV
N2430 1%-100 L%-100												
MA Econ%:	100.00											
MA Phys%:	100.00											
MA Base%:	97.00											

Sales Ratio Report

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SALE #	BUYER/SELLER/DEED	SALE DATE	CONFIRM	LAND TYPE	DIMENSIONS	IMP CLASS	E-BIT Y-BIT	IMP VALUE	LAND VALUE	IMP LIVING AREA	AVG PRIC/ SQFT	MARKET	SALE PRICE	LAND/ MARKET	LAND/ SALE PRICE	RATIO
180739	PICKERING KARI L LUMAN DONALD RAY	10/8/2013	EXCPFF: 98.10	DEPTH: 152.80	M4M			112,100	10,500	1,292	94.89	122,600	104,000	0.0900	0.1010	1.1789
Prop ID / Type	Geo ID / Map ID															
59301 R	5300020003-017-00-04															
SS300 1%-100 L%-100																
MA Econ%: 100.00	Land Econ%:															
MA Phys%: MA Func%: 100.00/100.00	Land Func%: Land Phys%:															
MA Base%: 81.00																
180741	PRIOR TRAVIS E & BETTY LIBROOKFIELD RELOCATION INC	10/8/2013	EXCPFF: 80.00	DEPTH: 150.00	M4			112,100	10,170	2,059	77.97	160,540	147,500	0.0600	0.0690	1.0884
Prop ID / Type	Geo ID / Map ID															
38702 R	1800033698-013-00-02															
S1800 1%-100 L%-100																
MA Econ%: 100.00	Land Econ%:															
MA Phys%: MA Func%: 100.00/100.00	Land Func%: Land Phys%:															
MA Base%: 82.00																
180755	REEVES RANDY & HOLLYBANK OF NEW YORK MELLON	10/8/2013	EXCPFF: 80.00	DEPTH: 139.00	M4			150,370	10,900	1,507	88.79	133,810	90,000	0.0800	0.1211	1.4868
Prop ID / Type	Geo ID / Map ID															
57679 R	5035040869-009-00-02															
SS035 1%-100 L%-100																
MA Econ%: 100.00	Land Econ%:															
MA Phys%: MA Func%: 100.00/100.00	Land Func%: Land Phys%:															
MA Base%: 84.00																
180759	CARR ROGER L & CAROL ABREALL THELMA	10/8/2013	ARN1 SQ: 44561.88	AC: 1.0230	M3M			122,910	14,470	864	62.25	53,780	60,000	0.2700	0.2412	0.8963
Prop ID / Type	Geo ID / Map ID															
19252 R	0201009201-075-00-01															
A0201 1%-100 L%-100																
MA Econ%: 100.00	Land Econ%:															
MA Phys%: MA Func%: 100.00/100.00	Land Func%: Land Phys%:															
MA Base%: 54.00																
180760	LAMOIE RODNEY F & TOMAYKE J SARVER ELDON LEB	10/8/2013	EXCP SQ: 24088.88	AC: 0.5530	M6M			39,310	45,500	2,489	119.39	297,150	275,000	0.1500	0.1655	1.0806
Prop ID / Type	Geo ID / Map ID															
1026125 R	4693000001-015-00-02															
MA Econ%: 100.00	Land Econ%:															
MA Phys%: MA Func%: 100.00/100.00	Land Func%: Land Phys%:															
MA Base%: 96.00																
180782	BROWN DENNIS/VEAL ROY G JR	10/11/2013	EXCP SQ: 10000.00	AC: 0.2286	F3			251,650	2,000	1,040	70.46	73,280	68,500	0.0300	0.0292	1.0698
Prop ID / Type	Geo ID / Map ID															
1026125 R	4693000001-015-00-02															
MA Econ%: 100.00	Land Econ%:															
MA Phys%: MA Func%: 100.00/100.00	Land Func%: Land Phys%:															
MA Base%: 96.00																

Ratio Type: V
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Sale Type: VV
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City: CLV
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Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Soft	Legal Acres	Market Subdiv	Sale Price	Land/Market	Land/Sale Price	Ratio	
32073 R	MOORE WILLIAM JAMES & BEATRICE STRACCIENI/STEPHANIE MCKINNEY PROPERTIES LLC &	10/11/2013	0700-82	EXCPTFF: 98.00 DEPTH: 186.80	M4		125,050	15,000	1,980	73.40	140,050	1009 CAMILLE DR	138,000	0.1100	0.1087	1.0149	
A0700			N0700	1%-100 L%-100								301 RODEN LN		0.0000	0.0000	0.0000	
MA Econ%: 100.00																	
MA Phys%: 100.00																	
MA Base%: 89.00																	
180783	HOOKER KELLI MARISSA/JANETIS MICHAEL A & JAIMEL	10/13/2013	D6-SW	EXCPTFF: 95.00 DEPTH: 140.00	M4		128,100	8,130	1,928	70.66	136,230	406 SYLVIA ST LONGVIEW, TX 75605	136,500	0.0600	0.0596	0.9980	
A0353			N0353	1%-107 L%-107													
MA Econ%: 100.00																	
MA Phys%: 100.00																	
MA Base%: 62.00																	
180805	GUILLOT PHYLLIS/MASSINGILL CLIFTON R ETUX	10/14/2013	H3J3	EXCPTFF: 40846.40 AC: 0.9400	M3P		128,100	4,940	1,607	39.63	63,680	169 TREELINE RD	52,525	0.0800	0.0941	1.2124	
A0247			N0247	1%-105 L%-105 WILDWOOD													
MA Econ%: 100.00																	
MA Phys%: 100.00																	
MA Base%: 66.00																	
180819	GATES ISIAH & CYNTHIA/TAYLOR SUZANNE/M	10/14/2013	2970-04	EXCPTFF: 100.00 DEPTH: 138.00	M4P		190,860	14,840	1,980	103.89	205,700	608 GREENRIDGE DR	184,500	0.0700	0.0804	1.1149	
A0247			N0247	1%-100 L%-100													
MA Econ%: 100.00																	
MA Phys%: 100.00																	
MA Base%: 66.00																	
180821	BECK JULIA/SHELBY W ETUX	10/15/2013	N2970	EXCPTFF: 284.40 DEPTH: 300.40	M5M		286,730	18,960	5,033	56.70	285,390	608 GREENRIDGE DR	302,500	0.0700	0.0617	0.9434	
A0247			N0247	1%-106 L%-108													
MA Econ%: 100.00																	
MA Phys%: 100.00																	
MA Base%: 64.00																	

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Living Area	Avg Prical Soft	Market Sale Price	Land/Market	Land/ Sale Price	Ratio
44845	R 2785000005-011-00-04 N2785 1%-112 L%-112		2785-01							0.0000	0.0000	82785	1%-100
180824	AGUILAR ELIZABETH/REDMOND CORNINE	10/18/2013	EXCPSC:	20908.80 AC: 0.4800	F2		268,730						
	Geo ID / Map ID						Imp 1 Value:						
	Geo ID / Map ID						Imp 2 Desc:						
21482	R 0240012401-015-00-02		F5										
A0240	1%-100 L%-100												
	Legal Description												
	N0240 1%-100 L%-100												
180830	DIAZ AMBT ARCIA & TERESA ROQUE RODRIGUES/HALLBURTON REAL ESTATE SERVICES INC	10/18/2013	EXCPFF:	289.00 DEPTH: 552.00	F4M		22,100						
	Geo ID / Map ID						Imp 1 Value:						
	Geo ID / Map ID						Imp 2 Desc:						
35842	R 1180000001-003-00-02		N1180	1%-100 L%-100									
51180	1%-100 L%-100												
	Legal Description												
	N1180 1%-100 L%-100												
180832	CLINE FAMILY TRUST/GRIFITH DAREN E & CATHERINE O	10/18/2013	EXCPFF:	45.00 DEPTH: 90.00	M6M		95,560						
	Geo ID / Map ID						Imp 1 Value:						
	Geo ID / Map ID						Imp 2 Desc:						
59125	R 5280011040-041-00-02		N5280-01	1%-103 L%-103									
59280	1%-100 L%-100												
	Legal Description												
	N5280 1%-103 L%-103												
180835	LANE CHRISTINA C/BROWNLOW TAMMY L	10/18/2013	EXCPFF:	95.05 DEPTH: 180.70	M4M		160,530						
	Geo ID / Map ID						Imp 1 Value:						
	Geo ID / Map ID						Imp 2 Desc:						
69839	R 7070070015-036-00-02		N7070	1%-111 L%-111									
57070	1%-100 L%-100												
	Legal Description												
	N7070 1%-111 L%-111												
	THOMAS MANOR #7												
180846	A & B MARTIN ENTERPRISES LP/MARTIN MM	10/18/2013	EXCPFF:	75.00 DEPTH: 115.00	M4P		94,270						
	Geo ID / Map ID						Imp 1 Value:						
	Geo ID / Map ID						Imp 2 Desc:						
57821	R 5070000006-005-00-02		N5070-10										
	Legal Description												
	5070-10												

Sales Ratio Report

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Buyer/Seller/Deed		Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio	
S5070	100.00 MA Phys:MA Func:100.00/100.00 MA Base: 53.00	10/17/2013	N5070 LT 6)	1%~110 L%-110	M6	98,630	34,110	3,326	66.75	199,180	CF	222,000	0.1700	0.1537	0.8972	
180847	OVERBECK J CHARLES/GOLDEN ALAN D & KRUSTIM	10/17/2013	EXCP SQ: 153168.88 AC: 3.5180													
14202	R 0079004500-012-01-01		E3-NE													
A0079	100.00 MA Phys:MA Func:100.00/100.00 MA Base: 51.00	10/17/2013	N0079	1%-100 L%-100	M3P	144,720	6,440	1,496	69.36	103,760	EH	90,000	0.0600	0.0716	1.1529	
180848	REYNAGA MARIA ISABEL/NEELMS BARBARA BRADLEY	10/17/2013	EXCP PF: 93.80 DEPTH: 147.00													
49345	R 359000002-007-00-02															
S3560	100.00 MA Phys:MA Func:100.00/100.00 MA Base: 46.00	10/17/2013	N3560	1%-100 L%-100 FARM	M4	97,320	4,880	1,515	67.99	92,570	EH	103,000	0.0500	0.0474	0.8987	
180850	FINCH JESSE/ENID WILLIAM H	10/17/2013	EXCP PF: 81.30 DEPTH: 160.00													
63753	R 604000003-007-00-02															
S6040	100.00 MA Phys:MA Func:100.00/100.00 MA Base: 53.00	10/17/2013	N6040	1%-100 L%-100	M7M	87,690	117,510	3,904	149.77	584,690	JR	570,000	0.2000	0.2062	1.0258	
180851	STONE JEFFERY A & JEANNENE/BEATY JEFFERY W & SHELLEY	10/17/2013	EXCP SQ: 87381.36 AC: 2.0060													
187764	R 7225010001-012-00-02															
180861	HOLLIS JUSTIN & THERESA/PAUL CHAD M	10/16/2013	EXCP SQ: 10019.80 AC: 0.2300													
1144795	R 2383040002-002-00-02															
180861	100.00 MA Phys:MA Func:100.00/100.00 MA Base: 96.00	10/16/2013	EXCP SQ: 10019.80 AC: 0.2300													
187764	R 7225010001-012-00-02															
180861	100.00 MA Phys:MA Func:100.00/100.00 MA Base: 96.00	10/16/2013	EXCP SQ: 10019.80 AC: 0.2300													
187764	R 7225010001-012-00-02															
180861	100.00 MA Phys:MA Func:100.00/100.00 MA Base: 96.00	10/16/2013	EXCP SQ: 10019.80 AC: 0.2300													
187764	R 7225010001-012-00-02															

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Market	Ratio	
1026241	R 3269010002-032-00-02		LT 32 BLK 2 HOLLYBROOK COVES PHASE 1				244,480			0.2480	0.2480	0.0000	\$3289	N3289	1% - 100 L% - 100	1.0722	
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 98.00						Imp 1 Value: 244,480 Imp 2 Desc:										
180939	DIAZ JOEL ONTEVERO/TEXAXANA BANK	10/25/2013	EXCPFF:	100.00 DEPTH: 185.00	F4P	1953	73,670	4,600	2,337	33.49	31.24	78,270	73,000	0.0600	0.0630	1.0722	
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 36.00						Imp 1 Value: 73,670 Imp 2 Desc:										
55411	R 4600020005-004-00-02		Legal Description 4600-14			1953											
S4600	1% - 100 L% - 100		N4600	1% - 92 L% - 92													0.0000
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 36.00						Imp 1 Value: 73,670 Imp 2 Desc:										
180953	CROWSON DAVID LUKE & TERI MWILKENFELD ALLEN & MILLI	3/25/2013	EXCPFF:	120.00 DEPTH: 129.00	M4P	1981	158,770	11,880	1,537	111.03	119.06	170,650	183,000	0.0700	0.0649	0.9325	
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 77.00						Imp 1 Value: 158,770 Imp 2 Desc:										
57861	R 5070000075-310-00-02		Legal Description 5070-04			1951											
S5070	1% - 100 L% - 100		N5070	1% - 110 L% - 110													0.0000
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 77.00						Imp 1 Value: 158,770 Imp 2 Desc:										
180956	PATEL KRUPAL J & FOULLOMI UJ STONE ENTERPRISES INC	10/25/2013	EXCPFF:	10410.84 AC: 2390 FF: 80.00 DEPTH: 130.00	M5	2013	270,940	30,000	2,571	117.05	116.69	300,940	300,000	0.1000	0.1000	1.0031	
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 100.00						Imp 1 Value: 270,940 Imp 2 Desc:										
1144812	R 2363040003-004-00-02		Legal Description LOT 4 BLK 3 FAIRWAY OAKS #4			2013											
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 100.00						Imp 1 Value: 270,940 Imp 2 Desc:										
180969	RAMIREZ JACINTO & LILIJANA LOPEZ PLAZANVELLS TRUJMAN L	10/25/2013	EXCPFF:	75.00 DEPTH: 142.00	F3	1958	58,040	3,640	1,628	37.89	28.11	61,680	45,757	0.0600	0.0796	1.3480	
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 45.00						Imp 1 Value: 58,040 Imp 2 Desc:										
61129	R 558000011-012-01-02		Legal Description 5580-11			1958											
S5580	1% - 100 L% - 100		N5580	1% - 100 L% - 100													0.0000
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 45.00						Imp 1 Value: 58,040 Imp 2 Desc:										
180977	SCHLEIBER ROBERT & SHARON KAY COVOILL SIMONE	10/28/2013	EXCPFF:	119.90 DEPTH: 138.40	M5P	1983	230,550	12,540	2,605	93.32	82.53	243,090	215,000	0.0500	0.0583	1.1307	
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 45.00						Imp 1 Value: 230,550 Imp 2 Desc:										
36781	R 1470000001-033-00-04		Legal Description 1470-01			1983											
-100	N1470	1% - 102 L% - 102															0.0000
	MA Econ#: 100.00 MA Phy#: 100.00 MA Base#: 45.00						Imp 1 Value: 230,550 Imp 2 Desc:										

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market Price	Sale Price	Land/Market	Land/Sale Price	Ratio	
180981	SMITH BRANDON S & DEIDRA DIFEDERAL HOME LOAN MORTGAGE	10/28/2013	EXCPFF: 90.00	DEPTH: 140.00	M4P	1997	169,930	7,990	1,791	99.34	177,920	159,900	0.0400	0.0500	1.1127	
68480	R 7070030019-008-00-02		Legal Description: 7070-03													
S7070	1%-100 L%-100		N7070 1%-111 L%-111													
180982	BLEAR BRANDON T & BRITTANY LUBYNOLDS JARED W & ANDREA D GREEN	10/29/2013	EXCPFF: 100.00	DEPTH: 150.00	M4	1966	130,090	12,500	1,885	75.64	142,590	152,000	0.0900	0.0822	0.9381	
41969	R 2345010001-015-00-02		Legal Description: 2345-01													
S2345	1%-100 L%-100		N2345 1%-110 L%-110													
180983	SALAZAR MANUELA/ADDIE BENNY	10/29/2013	EXCPFF: 78.00	DEPTH: 286.00	F4M	1956	81,020	2,540	1,720	48.58	83,560	85,000	0.0300	0.0299	0.9831	
63018	R 5920000537-005-00-02		Legal Description: 5920-01													
S5920	1%-100 L%-100		N5920 1%-100 L%-100													
180988	HOYT LESLIE KENNETH/NEIGHBORS JENNIFER	10/29/2013	EXCPFF: 100.00	DEPTH: 150.00	M4	1963	103,790	11,660	1,340	86.16	115,450	127,000	0.1000	0.0918	0.9081	
72055	R 7600010001-008-00-01		Legal Description: 7600-01													
S7600	1%-106 L%-106		N7600 1%-106 L%-106													
180991	ITRI HOLDINGS & FINANCE LLC/US BANK NATIONAL ASSOC	10/29/2013	EXCPFF: 110.00	DEPTH: 109.00	F3	1853	49,070	6,600	1,441	38.63	55,670	29,000	0.1200	0.2276	1.9197	
54385	R 4450000675-008-00-02		Legal Description: 4450-11													
S4450	1%-100 L%-100		N4450 1%-100 L%-100													

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm and Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price / Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
180992	VALUORN CARRIE MELLISSA/SECRETARY OF HOUSING AND URBAN DEV	10/29/2013	EXCP SQ: 40510.80 AC: 0.9300	F4	1883	XX-SALE *CASH - AS IS* PER EH 12/9/13 TN	114,970	3,010	1,836	64.26	117,980	87,628	0.0300	0.0344	1.3464	
<p>Geo ID / Map ID: 2770020007-018-00-04 Land Econ%: 100.00 MA Phy%: MA Func%: 100.00/100.00 Land Econ%: 65.00</p>																
180993	MCGUIRE CARLTON/CHESHIRE JOHN D & JESSAMIE L	10/29/2013	DR11 SQ: 109840.52 AC: 2.5170	F4	1875		69,630	23,240	1,498	62.00	92,870	85,000	0.2500	0.2734	1.0926	
<p>Geo ID / Map ID: 0409021003-021-00-03 Land Econ%: 65.00 MA Phy%: MA Func%: 100.00/100.00 Land Econ%: 61.00</p>																
180994	SCOTT RHONDA Y PARUSH/DICKSON CHESLEY	10/29/2013	EXCP FF: 180.40 DEPTH: 138.30	MAM	1882		97,420	11,310	1,556	69.88	108,730	121,000	0.1000	0.0935	0.8986	
<p>Geo ID / Map ID: 1800010013-003-00-02 Land Econ%: 100.00 MA Phy%: MA Func%: 100.00/100.00 Land Econ%: 57.00</p>																
181002	BODENHEIMER STEVEN J & NICOLE M/HILL RYAN & HEATHER	10/29/2013	EXCP SQ: 24914.00 AC: 0.7910 FF: 194.86 DEPTH: 127.86	M7	2007		548,000	60,000	4,384	138.69	608,000	610,000	0.1000	0.0984	0.9967	
<p>Geo ID / Map ID: 1912020001-008-00-02 Land Econ%: 100.00 MA Phy%: MA Func%: 100.00/100.00 Land Econ%: 96.00</p>																
181003	HADLEY PAUL/SMITH C AUBREY JR	10/29/2013	EXCP FF: 100.00 DEPTH: 100.00	F2	1855		18,170	4,000	720	30.79	22,170	22,500	0.1800	0.1778	0.9853	
<p>Geo ID / Map ID: 2410000007-022-00-01 Land Econ%: 100.00 MA Phy%: MA Func%: 100.00/100.00 Land Econ%: 26.00</p>																
181014	REYNOLDS JARED W &	10/30/2013	EXCP SQ: 16300.00 AC: 0.3742	M5P	2003		18,170	35,000	2,768	104.95	101.16	260,000	0.1200	0.1250	1.0346	
<p>Geo ID / Map ID: 1912020001-008-00-02 Land Econ%: 100.00 MA Phy%: MA Func%: 100.00/100.00 Land Econ%: 57.00</p>																

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Depth	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Prical Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
188175	R ANDREA GYONG GENE R & BETTY L	10/30/2013	LT 10 BLK 2 LAVELLE PL	FF: 100.00 163.00	DEPTH: 163.00	M4	2003	3808	6,160	1,660	91.52	0.0000 S3962	151,000	0.0400	0.0408	1.0884
181015	R LAMARTINIERE KENNETH O & LUCY ADUBOSE TAMMIE	10/30/2013	EXCPFF: 23040.00 AC: 5.289	FF: 144.00 160.00	DEPTH: 160.00	M4	1998	155,170	6,160	1,660	97.78	161,330	151,000	0.0400	0.0408	1.0884
109479	R 5300010000-070-00-04		Legal Description				1998	155,170	6,160	1,660	97.78	161,330	151,000	0.0400	0.0408	1.0884
181016	R SANCHIBZ MIGUEL/FEDERAL NATIONAL MORTGAGE ASSOC	11/1/2013	EXCPFF: 54.30	DEPTH: 150.00	M3P	1940	66,680	1,630	1,570	22.29	43.51	68,310	35,000	0.0200	0.0466	1.9517
54884	R 455000006-007-00-02		Legal Description				1940	66,680	1,630	1,570	43.51	68,310	35,000	0.0200	0.0466	1.9517
54550	R 1% - 100 L% - 100		4550-06				1940	66,680	1,630	1,570	43.51	68,310	35,000	0.0200	0.0466	1.9517
181018	R ARIAZA RENE M CASTRO & FANY YURIANA/KING MARTIN SHANE & AMANDA JOY	10/30/2013	EXCPFF: 100.00	DEPTH: 250.00	M4M	1881	75,750	10,710	1,161	74.47	80.10	86,460	93,000	0.1200	0.1152	0.9297
45362	R 288000002-012-00-02		Legal Description				1881	75,750	10,710	1,161	74.47	86,460	93,000	0.1200	0.1152	0.9297
52880	R 1% - 100 L% - 100		2880-02				1881	75,750	10,710	1,161	74.47	86,460	93,000	0.1200	0.1152	0.9297
181032	R ALBA MANUEL GUILLERMO & GUADALUPE CASTRO/WESTMORELAND JESSICA	10/31/2013	EXCPFF: 90.00	DEPTH: 140.00	M4	1975	142,550	7,990	1,974	76.26	64.34	150,540	127,000	0.0500	0.0629	1.1854
68311	R 7070010005-005-00-02		Legal Description				1975	142,550	7,990	1,974	76.26	150,540	127,000	0.0500	0.0629	1.1854
57070	R 1% - 100 L% - 100		7070-01				1975	142,550	7,990	1,974	76.26	150,540	127,000	0.0500	0.0629	1.1854
181016	R SANCHIBZ MIGUEL/FEDERAL NATIONAL MORTGAGE ASSOC	11/1/2013	EXCPFF: 54.30	DEPTH: 150.00	M3P	1940	66,680	1,630	1,570	22.29	43.51	68,310	35,000	0.0200	0.0466	1.9517
54884	R 455000006-007-00-02		Legal Description				1940	66,680	1,630	1,570	43.51	68,310	35,000	0.0200	0.0466	1.9517
54550	R 1% - 100 L% - 100		4550-06				1940	66,680	1,630	1,570	43.51	68,310	35,000	0.0200	0.0466	1.9517
181018	R ARIAZA RENE M CASTRO & FANY YURIANA/KING MARTIN SHANE & AMANDA JOY	10/30/2013	EXCPFF: 100.00	DEPTH: 250.00	M4M	1881	75,750	10,710	1,161	74.47	80.10	86,460	93,000	0.1200	0.1152	0.9297
45362	R 288000002-012-00-02		Legal Description				1881	75,750	10,710	1,161	74.47	86,460	93,000	0.1200	0.1152	0.9297
52880	R 1% - 100 L% - 100		2880-02				1881	75,750	10,710	1,161	74.47	86,460	93,000	0.1200	0.1152	0.9297
181032	R ALBA MANUEL GUILLERMO & GUADALUPE CASTRO/WESTMORELAND JESSICA	10/31/2013	EXCPFF: 90.00	DEPTH: 140.00	M4	1975	142,550	7,990	1,974	76.26	64.34	150,540	127,000	0.0500	0.0629	1.1854
68311	R 7070010005-005-00-02		Legal Description				1975	142,550	7,990	1,974	76.26	150,540	127,000	0.0500	0.0629	1.1854
57070	R 1% - 100 L% - 100		7070-01				1975	142,550	7,990	1,974	76.26	150,540	127,000	0.0500	0.0629	1.1854

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Sch	City	Legal Acage	Avg Price/ Sqft	Sale Price	Market	Land/ Market	Land/ Sale Price	Ratio
181033	SEIDEL DREW W & HEATHER HWALLACE JAMES E	10/31/2013	EXCPFF	100.00 DEPTH: 133.00	M6	VV PER MM 12/8/13 TN 1980	281,170	30,300	3,933	A1	CLV	79.19	311,470	334,750	1409 MEANDERING WAY	0.1000	0.0905	0.9305
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value:	Imp 2 Desc:	St Cdi:	St Cdi:	Situs Location	Sch	Sch	City:	Legal Acage	Avg Price/ Sqft	Sale Type:	Eff Size Subdv	Market	Ratio Type:	Neighborhood
71322 R	7550027003-004-00-02	100.00	7550-03	281,170		A1	A1	LT 4 BLK 7003 WILDWOOD UNIT #2	SLV	SLV	CLV	0.0000	79.19	VV	0.0000	1409 MEANDERING WAY	V	0.0000
S7550	1%-100 L%-100	MA Phys:MA Func%:100.00	N7550	Imp 1 Desc:	Imp 2 Desc:			LONGVIEW, TX 75604						MM				
181035	VILORIA CRUCEIDA/GASIC FAMILY LIMITED PARTNERSHIP	10/31/2013	EXCP SQ	888.24 AC: 0.2040	M5	VV PER MM 12/2/13 TN 2011	209,560	30,000	2,053	A1	CLV	116.69	239,560	237,900		0.1300	0.1261	1.0070
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value:	Imp 1 Desc:	St Cdi:	St Cdi:	Situs Location	Sch	Sch	City:	Legal Acage	Avg Price/ Sqft	Sale Type:	Eff Size Subdv	Market	Ratio Type:	Neighborhood
1146534 R	7302000001-020-00-02	100.00	LOT 20 BLK 1 VINTAGE TRAIL	209,560		A1	A1	4038 VINTAGE TRAIL	SLV	SPT	CLV	0.0000	116.69	VV	0.0000	239,560	V	0.0000
MA Econ%:	MA Phys:MA Func%:100.00	MA Base%:	N7550	Imp 1 Desc:	Imp 2 Desc:			LONGVIEW, TX 75605						NJ				
181037	ZHANG BAOLONG/SEIDEL DREW W & HEATHER	10/31/2013	EXCPFF	87.05 DEPTH: 117.10	M5P	VV PER INT 11/22/13 TN 1983	140,700	16,000	1,808	A1	CLV	86.67	156,700	169,000		0.1000	0.0947	0.9272
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value:	Imp 1 Desc:	St Cdi:	St Cdi:	Situs Location	Sch	Sch	City:	Legal Acage	Avg Price/ Sqft	Sale Type:	Eff Size Subdv	Market	Ratio Type:	Neighborhood
71527 R	7550097008-012-00-02	100.00	7550-13	140,700		A1	A1	LT 12 BLK 7008 WILDWOOD UNIT #9	SLV	SPT	CLV	0.0000	86.67	VV	0.0000	156,700	V	0.0000
S7550	1%-100 L%-100	MA Phys:MA Func%:100.00	N7550	Imp 1 Desc:	Imp 2 Desc:			LONGVIEW, TX 75604										
181042	WATSON MARTIN/HUNTER SCOTT & CARLA	11/11/2013	EXCP SQ	79017.84 AC: 1.8140	M7	VV PER INT 11/22/13 TN 1994	551,650	84,360	5,276	A1	CLV	120.55	636,010	566,000		0.1300	0.1491	1.1237
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value:	Imp 1 Desc:	St Cdi:	St Cdi:	Situs Location	Sch	Sch	City:	Legal Acage	Avg Price/ Sqft	Sale Type:	Eff Size Subdv	Market	Ratio Type:	Neighborhood
82286 R	3335030006-001-00-02	100.00	3335-03	551,650		A1	A1	LTS 1 & 2 BLK 6 HUNTERS CREEK PH III	SLV	SPT	CLV	0.0000	120.55	VV	0.0000	636,010	V	0.0000
S3335	1%-100 L%-100	MA Phys:MA Func%:100.00	N3335	Imp 1 Desc:	Imp 2 Desc:			LONGVIEW, TX 75605										
181066	JACKSON CHRISTOPHER WICONAWAY & SONS LTD	11/4/2013	EXCP SQ	7039.00 AC: 0.1616	M4	VV PER EH 12/17/13 TN 2012	152,610	31,000	1,629	A1	CLV	112.71	119,700	194,990		0.1700	0.1590	0.9416
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value:	Imp 1 Desc:	St Cdi:	St Cdi:	Situs Location	Sch	Sch	City:	Legal Acage	Avg Price/ Sqft	Sale Type:	Eff Size Subdv	Market	Ratio Type:	Neighborhood
1159716 R	5802030002-010-00-02	100.00	LOT 10 BLK 2 RAY CREEK EST #3	152,610		A1	A1	208 MYRA LYNN LN	SLV	SLV	CLV	0.0000	112.71	VV	0.0000	183,610	V	0.0000
MA Econ%:	MA Phys:MA Func%:100.00	MA Base%:	N3335	Imp 1 Desc:	Imp 2 Desc:			LONGVIEW, TX 75605										
181067	STARTS JACQUELINE DICONWAY & SONS LTD	11/4/2013	EXCP SQ	8773.00 AC: 0.2014	M4	VV PER EH 12/11/13 TN 2013	141,750	31,000	1,513	A1	CLV	114.18	121,790	184,266		0.1800	0.1682	0.9375
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value:	Imp 1 Desc:	St Cdi:	St Cdi:	Situs Location	Sch	Sch	City:	Legal Acage	Avg Price/ Sqft	Sale Type:	Eff Size Subdv	Market	Ratio Type:	Neighborhood
1159720 R	5802030004-065-00-02	100.00	LOT 65 BLK 4 RAY CREEK EST #3	141,750		A1	A1	300 MYRA LYNN LN	SLV	SLV	CLV	0.0000	114.18	VV	0.0000	172,750	V	0.0000
MA Econ%:	MA Phys:MA Func%:100.00	MA Base%:	N3335	Imp 1 Desc:	Imp 2 Desc:			LONGVIEW, TX 75605										

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Avg Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
181071	WELLS LAURAN/BETHVIN KIMBERLY M & GEORGE Z	11/4/2013	EXCP	FF: 168.85 DEPTH: 375.20	MA		141,750	17,650	1,368	87.88	CV	120,220	0.1500	0.1379	0.9392	
66020	R 656000001-011-01-01		Legal Description													
59560	1%-100 L%-100		N6560	1%-99 L%-99											0.0000	0.0000
181072	WACASBY GREGORY K & RACHAEL/LBREAZALE STEVEN/CLARK & MELONEY ANN HALL BREAZALE	11/4/2013	EXCP	PSQ: 212616.36 AC: 4.8810	F8		102,570	87,850	3,639	167.86	NJ	625,000	0.1400	0.1406	0.9774	
96094	R 2322010001-002-00-02		Legal Description													
S2322	1%-100 L%-100		N2322	1%-100 L%-100											4.8810	4.8810
181073	BRYANT NANCY/MRELL MATTHEW/MICHAEL & JESSI LYNN	11/4/2013	EXCP	PSQ: 50816.72 AC: 1.1620	M5		523,010	263,240	2,591	109.70	NJ	288,000	0.0700	0.0729	0.9869	
202284	R 520000000-008-00-02		Legal Description													
MA Econk: 100.00	Land Econk:															
MA Physk:MA Funck:100.00/100.00	Land Funck:Land Physk:															
MA Basek: 95.00																
181074	KADIE HOLDINGS LLC/MILLER WILLIAM W ET UX	11/4/2013	EXCP	PSQ: 13200.00 AC: 0.3030 FF: 100.00 DEPTH: 132.00	M3P		263,240	9,900	1,354	57.67	NJ	107,000	0.1300	0.0925	0.7298	
41709	R 234000012-002-00-02		Legal Description													
52340	1%-100 L%-100		N2340	1%-98 L%-98											0.0000	0.0000
181075	CARLISLE MICHAEL/JA/UF/A/MOMAD SYED A & CATHERINE G	11/4/2013	EXCP	FF: 104.85 DEPTH: 132.20	MA		68,190	15,000	1,761	78.40	NJ	135,500	0.1100	0.1107	1.0180	
61496	R 563000006-026-00-02		Legal Description													
56630	1%-100 L%-100		N5630	1%-105 L%-105											0.0000	0.0000
MA Econk: 100.00	Land Econk:															
MA Physk:MA Funck:100.00/100.00	Land Funck:Land Physk:															
MA Basek: 62.00																

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Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
181076 MCBELLANCE CHOWRES TIMOTHY W & CYNTHIA	11/4/2013	EXCP SQ: 120811.32 AC: 2.7734 FF: 37.00 DEPTH: 90.00	M7M	1986	457,310	78,720	5,727	93.60	536,030	500,000	0.1500	0.1574	1.0721	
184530 R 5111060001-001-00-02 S5111 1%-100 L%-100		Legal Description N5111 1%-104 L%-104 FOREST #5												
194076 R 5111056019-014-02-02		Legal Description LT 14B BLK 6019 OAK FOREST #5												
181077 BRENNER ROBERT & SARA H ABAILEY KEITH A & VICKIE L	11/4/2013	EXCP SQ: 10400.00 AC: 0.2388 FF: 80.00 DEPTH: 130.00	M6	2005	273,500	30,000	2,443	124.23	303,500	330,000	0.1000	0.0909	0.9197	
184530 R 2383030002-011-00-02		Legal Description LT 11 BLK 2 FAIRWAY OAKS #3												
181078 HERNANDEZ SERGIO/R/LAKLEY HELEN L TRE	11/4/2013	EXCP FF: 75.00 DEPTH: 136.00	M4M	1959	90,800	10,020	1,552	64.96	100,820	93,900	0.1000	0.1067	1.0737	
57540 R 5035030864-002-00-02 S5035 1%-100 L%-100		Legal Description 5035-20 N5035 1%-109 L%-109												
181091 PARACI CHARLES SR & MARY JANE/CONAWAY JEANETTE B	11/5/2013	EXCP SQ: 11311.00 AC: 0.2697 FF: 87.50 DEPTH: 128.28	M5P	1986	153,600	30,000	1,778	103.26	183,600	167,500	0.1600	0.1791	1.0961	
95735 R 5020000001-024-00-02 S5020 1%-100 L%-100		Legal Description 5020-01 N5020 1%-88 L%-88												
181094 TURNER THOMAS C/SECRETARY OF VETERANS AFFAIRS	11/5/2013	EXCP FF: 55.80 DEPTH: 142.50	F3M	2009	70,420	2,700	1,040	70.31	73,120	33,000	0.0400	0.0818	2.2158	
66290 R 6575000380-012-00-02 S8575 1%-100 L%-100		Legal Description 6575-09 N8575 1%-100 L%-100												

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Sale #		Buyer/Seller/Deed	Sale Date	Confirm/Map ID	Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Prical Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
MA Econ%	MA Phys%	MA Func%	MA Land	MA Func%	MA Land	MA Phys%	MA Econ%	MA Phys%	MA Func%	MA Land	MA Phys%	MA Func%	MA Land	MA Phys%	MA Func%	MA Land	MA Phys%	MA Func%
100.00	100.00	100.00	11/18/2013	EXCPFF: 132.30	DEPTH: 128.00		M4	98,850	109,230	12,620	1,897	64.23	121,850	130,000	0.1000	0.0971	0.9373	
<p>181128 FORTENBERRY MARCUS J & PRESTON NATHANIAL LESLIE/LANHAM NANCY BISESE</p> <p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 MA Land: 68.00</p>																		
100.00	100.00	100.00	11/12/2013	EXCPFF: 102.00	DEPTH: 150.00		M4P	108,230	133,030	12,120	1,984	73.16	145,150	153,700	0.0800	0.0789	0.9444	
<p>181169 GRAVES THERESE/GUERRA JUDY L</p> <p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 MA Land: 58.00</p>																		
100.00	100.00	100.00	11/13/2013	DR11	SQ: 128935.12	AC: 2.9829	M4	133,030	143,100	20,940	1,872	87.63	164,040	135,000	0.1300	0.1551	1.2151	
<p>181190 SAWYER BRIAN R & MARJORIE A/OREN TREE SERVICING LLC</p> <p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 MA Land: 61.00</p>																		
100.00	100.00	100.00	11/13/2013	EXCPFF: 99.90	DEPTH: 135.00		M4	143,100	169,210	11,650	2,134	84.75	180,860	182,900	0.0600	0.0637	0.9889	
<p>181192 BASLEY BERNAMIN W & SAMANTHA/MCFARLAND SUSAN</p> <p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 MA Land: 69.00</p>																		
100.00	100.00	100.00	11/13/2013	EXCPFF: 188.35	DEPTH: 124.80		M5M	169,210	183,470	11,250	3,090	63.02	194,720	189,000	0.0600	0.0595	1.0303	
<p>181193 KORTH DAVID L/DEIBERSEN WILLIAM R ETUX</p> <p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 MA Land: 69.00</p>																		

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MA Base#	Buyer/Seller/Deed	Safe Date/Confirm/Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Prical Sqt	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
181195	MERCHANT NATHAN A & LINDSEY BOSTONE JEFFERY A & JEANNENE	11/13/2013	EXCPFF: 12324.00 AC: 0.2829 FF: 95.00 DEPTH: 128.73	M7M	1987	326,790	43,500	3,040	125.00	370,290	380,000	0.1200	0.1145	0.9745
87050	R 7550167029-016-00-02		Legal Description 7500-20 N7550 1%-100 L%-101		1987				City: CLV Legal Acreage LT 16 BLK 7029 WILDWOOD #16					Ratio Type: V Neighborhood 0.0000
MA Econk:	100.00								Imp 1 Value: Imp 2 Desc:		Appraiser: EH			
MA Phys:MA Func:MA Land Func:MA Land Phys:	100.00/100.00/100.00/100.00													
181197	ORROZQUIETA J GERTJURDS & PAULA ARROYO/FINCH GLADIS T	11/13/2013	EXCPFF: 81.00 DEPTH: 332.90	M3P	1969	56,510	4,280	1,624	37.43	60,790	60,000	0.0700	0.0713	1.0132
Prop ID / Type	Geo ID / Map ID		Legal Description 7400-05 N7400 1%-88 L%-88 LT 6)		1969				City: CLV Legal Acreage LTS 5 & 6A BLK 6 (NCB 451) WARE PLACE (N 21' TX 75602					Ratio Type: V Neighborhood 0.0000
MA Econk:	100.00								Imp 1 Value: Imp 2 Desc:		Appraiser: JK			
MA Phys:MA Func:MA Land Func:MA Land Phys:	100.00/100.00/100.00/100.00													
181214	BLALOCK PAUL & KELSEY/JONES HOLLIE LYN ETAL	11/14/2013	EXCPFF: 80.00 DEPTH: 120.00	M4P	1970	127,260	9,120	1,997	68.29	136,380	125,000	0.0700	0.0730	1.0910
Prop ID / Type	Geo ID / Map ID		Legal Description 1890-06 N1890 1%-108 L%-108		1970				City: CLV Legal Acreage LT 2 BLK 6 (NCB 971) COUSHATTA HILLS LONGVIEW, TX 75605					Ratio Type: V Neighborhood 0.0000
MA Econk:	100.00								Imp 1 Value: Imp 2 Desc:		Appraiser:			
MA Phys:MA Func:MA Land Func:MA Land Phys:	100.00/100.00/100.00/100.00													
181215	FULKS THOMAS JAY/MITCHELL THOMAS H	11/14/2013	EXCPFF: 95.00 DEPTH: 120.00	M4	1987	50,630	5,130	1,816	30.70	55,760	55,000	0.0900	0.0933	1.0138
Prop ID / Type	Geo ID / Map ID		Legal Description 4780-01 N4780 1%-90 L%-80		1987				City: CLV Legal Acreage LT 19 BLK 652 NIXSON PLACE LONGVIEW, TX 75602					Ratio Type: V Neighborhood 0.0000
MA Econk:	95.00								Imp 1 Value: Imp 2 Desc:		Appraiser: MM			
MA Phys:MA Func:MA Land Func:MA Land Phys:	100.00/100.00/100.00/100.00													
181217	SATTERWHITE SUSAN EWEIR ARDYTHE F	11/14/2013	EXCPFF: 212.50 DEPTH: 322.00	M4	1977	123,090	13,720	1,767	77.43	136,810	135,000	0.1000	0.1016	1.0134
Prop ID / Type	Geo ID / Map ID		Legal Description 2485-03 N2485 1%-104 L%-104		1977				City: SLV Legal Acreage LT 25 & 24 BLK 1 FOREST LAKE #1 LONGVIEW, TX 75605					Ratio Type: V Neighborhood 0.0000
MA Econk:	100.00								Imp 1 Value: Imp 2 Desc:		Appraiser:			
MA Phys:MA Func:MA Land Func:MA Land Phys:	100.00/100.00/100.00/100.00													
181218	GOGGANS TAYLOR/HURT KOLLIN TRENT &	11/14/2013	EXCPFF: 100.00 DEPTH: 192.50	M4P	1966	128,500	11,660	1,670	83.93	140,160	137,500	0.0800	0.0848	1.0194
Prop ID / Type	Geo ID / Map ID		Legal Description N2485 1%-104 L%-104		1966				City: SLV Legal Acreage LT 25 & 24 BLK 1 FOREST LAKE #1 LONGVIEW, TX 75605					Ratio Type: V Neighborhood 0.0000
MA Econk:	100.00								Imp 1 Value: Imp 2 Desc:		Appraiser:			
MA Phys:MA Func:MA Land Func:MA Land Phys:	100.00/100.00/100.00/100.00													

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
181223	VAUGHN ANTHONY B & HEIDI WUSTEGER PAM JONES	11/15/2013	EXC/PFF	75.00 DEPTH: 150.00	F3P	1840	69,670	2,760	1,268	57.12	72,430	71,705	0.0400	0.0385	1.0101
181230	WILKERSON THOMAS & AMY/HOBBS DANIEL B & LAURA G	11/18/2013	EXC/PFF	105.00 DEPTH: 145.00	M4P	1890	133,490	10,700	1,904	75.73	144,190	154,500	0.0700	0.0683	0.9333
181234	MARSH BRIAN & KELLY/BRINKLEY DAVID A	11/18/2013	EXC/PFF	13455.00 AC: 0.3089 FF: 80.00 DEPTH: 149.50	M6	2002	273,650	25,000	2,660	112.27	298,650	250,000	0.0800	0.1000	1.1946
181235	WEIMERSKURCH STEVEN R/PHAN THUONG TRI-AMY	11/18/2013	EXC/P		M4	2004	144,100	5,900	1,537	97.59	150,000	150,000	0.0400	0.0393	1.0000
181243	COWART JASON J & MONIQUE ANNI/ACORA R/STITUTO & WARDLA J	11/18/2013	EXC/PFF	100.00 DEPTH: 150.00	M4	1972	144,940	12,500	2,144	73.43	157,440	139,900	0.0800	0.0894	1.1254
42150	R 2345055042-008-00-02					1972					2404 ASPEN ST				0.0000

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Buyer/Seller/Deed		Sale Date	Confirm	Land	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
S2345	1%-100 L%-100				1% x 110 L% x 110											
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	100.00	Land Func%:	100.00	Land Phys%:									
MA Base%:	62.00															
181245	RAINER HAROLD GREGORY & FEDERAL HOME LOAN MORTGAGE CORP	11/19/2013			EXCP SQ: 15456.00 AC: 0.3548 FF: 96.00 DEPTH: 161.00	M5		156,810	22,020	3,855	21.79	178,830	84,000	0.1200	0.2621	2.1289
Prop ID / Type	Geo ID / Map ID															
67495	R	692000002-005-00-02														
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	100.00	Land Func%:	100.00	Land Phys%:									
MA Base%:	100.00															
67496	R	692000002-006-01-02														
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	100.00	Land Func%:	100.00	Land Phys%:									
MA Base%:	55.00															
181251	VENTURA DAYSI M & JUAN ANTONIO HERNANDEZ-CORONA HERON & SAVANNAH RODRIGUEZ	11/19/2013			EXCP FF: 98.30 DEPTH: 172.00	M4P		151,140	9,380	2,595	61.86	160,520	143,000	0.0600	0.0656	1.1225
Prop ID / Type	Geo ID / Map ID															
37287	R	154500842-014-00-02														
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	100.00	Land Func%:	100.00	Land Phys%:									
MA Base%:	55.00															
181255	WOODALL BRANDON L HUDGINS RICHARD H & RITA E	11/19/2013			EXCP SQ: 59784.32 AC: 1.3720	M4		138,070	15,370	1,462	104.95	153,440	158,000	0.1000	0.0973	0.9711
Prop ID / Type	Geo ID / Map ID															
17234	R	015302600-050-00-04														
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	100.00	Land Func%:	100.00	Land Phys%:									
MA Base%:	55.00															
181258	BROWN JERRAD & ALLISON NICHOLS CARY G	11/19/2013			EXCP SQ: 10454.40 AC: 0.2400	M4M		72,180	1,460	1,369	53.79	73,640	82,000	0.0200	0.0178	0.8981
Prop ID / Type	Geo ID / Map ID															
18976	R	0198009500-003-00-01														
MA Econ%:	100.00	Land Econ%:														
MA Phys%:	100.00	MA Func%:	100.00	100.00	Land Func%:	100.00	Land Phys%:									
MA Base%:	53.00															

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio	
181260	ALLEN MARCUS PRINUS FLEMING STACEY	11/18/2013	EXCP	7405.20 AC: 0.1700 FF: 60.00 DEPTH: 160.00	F2	1931	15,480	1,500	943	18.01	15.91	16,980	15,000	0.0900	0.1000	1.1320	
20855	R 0221000205-008-00-02		Legal Description	F7,67													
A0221	1%-100 L%-100		Legal Description	N0221 1%-100 L%-100													
MA Econ%:	100.00		Imp 1 Value:														
MA Phys%:	100.00		Imp 2 Desc:														
MA Base%:	28.00																
181262	HALE GARY CHRISTOPHER/FULLER STEVEN COLE & HOLLY L	11/18/2013	EXCP	FF: 110.00 DEPTH: 160.00	M4	1983	172,670	11,000	2,571	71.44	73.90	183,670	190,000	0.0500	0.0579	0.9667	
18797	R 0191009303-016-00-02		Legal Description	E7,NE													
A0191	1%-100 L%-100		Legal Description	N0191 1%-100 L%-100													
MA Econ%:	100.00		Imp 1 Value:														
MA Phys%:	100.00		Imp 2 Desc:														
MA Base%:	68.00																
181267	MARTINEZ CELSO P & ANGELA JAIMEZ PENALOZA/JACOBS JUDITH A	11/18/2013	EXCP	FF: 75.20 DEPTH: 127.90	F3	1946	21,490	3,890	648	39.17	37.81	25,380	24,500	0.1500	0.1588	1.0359	
44151	R 2690000006-004-00-02		Legal Description	N2690 1%-100 L%-100													
S2690	1%-100 L%-100		Legal Description	N2690 1%-100 L%-100													
MA Econ%:	100.00		Imp 1 Value:														
MA Phys%:	100.00		Imp 2 Desc:														
MA Base%:	40.00																
181276	LASTER JESSE T & LAURA JBRADBERRY ROBERT J & KATHRYN L	11/20/2013	EXCP	FF: 125.30 DEPTH: 153.70	M4P	1974	131,550	6,270	1,650	83.53	78.73	137,820	129,900	0.0500	0.0483	1.0610	
39750	R 1980000001-002-00-03		Legal Description	1980-01													
100	1%-100 L%-100		Legal Description	1980-01													
MA Econ%:	100.00		Imp 1 Value:														
MA Phys%:	100.00		Imp 2 Desc:														
MA Base%:	63.00																
181278	LEWIS YERNON TERRY SR & SANDRA KSPIES MARY E	11/20/2013	EXCP	FF: 2431.00 AC: 0.0558 FF: 178.00 DEPTH: 429.00	M4	1984	169,440	17,540	3,574	52.32	48.96	186,980	175,000	0.0900	0.1002	1.0685	
52412	R 3990000006-004-01-02		Legal Description	3990-06													
S3990	1%-100 L%-100		Legal Description	N3990 1%-105 L%-105 (NCB 876) LE GAY GARDENS													
MA Econ%:	90.00		Imp 1 Value:														
MA Phys%:	100.00		Imp 2 Desc:														
MA Base%:	58.00																
181288	BEBBE DAYLON WADSEIDEL HARRY H &	11/20/2013	EXCP	FF: 108.50 DEPTH: 270.40	M4P	1972	137,320	9,890	2,108	69.83	71.16	147,210	150,000	0.0700	0.0659	0.9814	
MA Econ%:	100.00		Imp 1 Value:														
MA Phys%:	100.00		Imp 2 Desc:														
MA Base%:	58.00																

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Living Area	Avg Price/ Sqft	Market Sale Price	Land/ Market	Land/ Sale Price	Ratio
Geo ID / Map ID	Geo ID / Map ID	Geo ID / Map ID	Legal Description	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1985	Imp Value: Imp 2 Desc:	Sqft	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	Ratio
44201 R 2705000000-004-00-02 N2705 1%-100 L%-100			2705-01	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1885	Imp 3 Value: Imp 3 Desc:		City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	Ratio
181390 AGUIERO-DOMINGUEZ JOSE/ROBER KEVIN	12/2/2013	12/2/2013	EXCPTFF: 109.80 DEPTH: 124.40	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	121,630	Imp 3 Value: Imp 3 Desc:	60.88	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	1.0784
69830 R 7300012016-030-00-02 S7300 1%-100 L%-100			7300-04 N7300 1%-88 L%-98	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1971	Imp 3 Value: Imp 3 Desc:	56.45	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	0.0000
181392 TURNER THOMAS C/BAVVIEW LOAN SERVICING LLC	12/2/2013	12/2/2013	EXCPTFF: 4000.00 AC: 0.0918 FF: 40.00 DEPTH: 100.00	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1940	Imp 3 Value: Imp 3 Desc:	10.73	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	1.7153
87281 R 4640000000-085-00-04 S4640 1%-100 L%-100			4640-01 N4640 1%-100 L%-100	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1940	Imp 3 Value: Imp 3 Desc:	18.41	City: CKG Legal Acreage	Market Sale Price: Sale Type: VF	Ratio Type: V	Ratio Type: V	0.0000
181408 MORALES GIANNI M/DICKERSON DONALD R	12/3/2013	12/3/2013	EXCPTFF: 113.50 DEPTH: 82.00	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	12,980	Imp 3 Value: Imp 3 Desc:	54.68	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	1.0603
69858 R 7300012024-001-00-02 S7300 1%-100 L%-100			7300-06 N7300 1%-88 L%-98	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1888	Imp 3 Value: Imp 3 Desc:	123.34	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	0.0000
181420 JEFFERS GREGORY & ANN/CRAWFORD JAMES B ETAL	12/4/2013	12/4/2013	EXCPTFF: 58720.76 AC: 1.3710	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	57,160	Imp 3 Value: Imp 3 Desc:	123.10	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	1.0020
202299 R 5200000000-023-00-02			LT 23 OAKWOOD NORTH	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	2013	Imp 3 Value: Imp 3 Desc:	73.09	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	1.0117
181422 LOVE BRANDON CHARLES & KATY/LEWIS VERNON TERRY & SANDRA K	12/4/2013	12/4/2013	EXCPTFF: 43560.00 AC: 1.0000 FF: 124.30 DEPTH: 175.20	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1885	Imp 3 Value: Imp 3 Desc:	72.25	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	1.0117
42494 R 2400010001-001-00-04 S2400 1%-100 L%-100			2400-01 SWR006.5 1%-100 L%-100	Imp 1 Value: Imp 1 Desc:	Imp 2 Value: Imp 2 Desc:	1985	Imp 3 Value: Imp 3 Desc:	146,700	City: CLV Legal Acreage	Market Sale Price: Sale Type: VW	Ratio Type: V	Ratio Type: V	1.0000

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Map ID	Land Econt%	Land Func%	Land Phys%	MA Econt%	MA Phys%	MA Func%	MA Phys%	MA Base%	Imp Class	E-Bit Y-Bit	Imp Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
181426	MARLENE GEORGE W III & MARTHA MCARTER PERLAJANN	12/5/2013	Geo ID / Map ID R 7052000000-001-00-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	MSP		218,240	37,500	109.48	255,740	0.1500	0.1500	0.5000	1.0230
194689	MARK/FRANCISCO JANET KAY & PATRICIA KAY	12/5/2013	Geo ID / Map ID R 7052000000-001-00-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	MAM		121,000	6,600	86.63	127,600	0.0500	0.0552	0.0000	1.0678
60223	TREIBEL JEREMIAH	12/5/2013	Geo ID / Map ID R 5450020005-008-00-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	MAM		179	121,000	81.13	127,600	0.0500	0.0552	0.0000	1.0678
181431	WILLIAMS JEREMIAH & REBECCA L'ONGAUNT JIMMY D JR	12/5/2013	Geo ID / Map ID R 7010001255-002-00-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	F5		173,180	18,080	97.38	191,260	0.0900	0.0932	0.0000	0.9859
67832	WILLIAMS JEREMIAH & REBECCA L'ONGAUNT JIMMY D JR	12/5/2013	Geo ID / Map ID R 7010001255-002-00-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	F5		173,180	18,080	97.38	191,260	0.0900	0.0932	0.0000	0.9859
181436	WARREN CODY ADKISON & KATHERINE ELIZABETH WEICHERT WORKFORCE MOBILITY INC	12/5/2013	Geo ID / Map ID R 671000001-031-00-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	MMP		173,180	142,940	100.09	162,940	0.1200	0.1242	0.0000	1.0121
1029962	WARREN CODY ADKISON & KATHERINE ELIZABETH WEICHERT WORKFORCE MOBILITY INC	12/5/2013	Geo ID / Map ID R 671000001-031-00-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	MMP		173,180	142,940	100.09	162,940	0.1200	0.1242	0.0000	1.0121
181437	JENOVA ASHLEY N & DEBK/HILL THOMAS W & JOHANNA C	12/5/2013	Geo ID / Map ID R 671000001-031-00-02	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	M4		139,980	118,700	77.28	128,510	0.0800	0.0735	0.0000	0.9626

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market Ratio	Land/ Sale Price Ratio
36048	R 1250000962-015-00-02		Legal Description	1250-01	1974								
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 63.00</p>													
181445	CUCINOTTA MICHAEL & AMANDA VASQUEZ/GRIBSON RICKY S & FRANCES C	12/8/2013	EXC PFF: 85.00 DEPTH: 125.00	M4	1979	119,400	119,400	13,520	1,616	82.25	132,920	0.1000	0.0932
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 66.00</p>													
42335	R 2365012204-013-00-02		Legal Description	2365-06									
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 66.00</p>													
181446	LIRA JOSE HERNANDEZ & ALBARO ROY SEYMOUR FLP	12/8/2013	EXC PFF: 95.10 DEPTH: 119.30	M4	1980	119,400	99,460	6,780	1,677	63.35	106,240	0.0600	0.0678
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 58.00</p>													
70056	R 7380010749-001-00-02		Legal Description	7380-01									
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 58.00</p>													
181457	KRISHNAMURTHY VASANTH/NEWMAN LEE W ETUX	12/8/2013	EXC PFF: 100.00 DEPTH: 134.80	M6P	1983	299,070	299,070	48,000	3,981	87.18	347,070	0.1400	0.1391
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 69.00</p>													
71481	R 7550087016-002-00-02		Legal Description	7550-12									
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 69.00</p>													
181459	MCCRARY JASON K & LAURA DREYNOLDS ANDREW J II & JERRIE	12/8/2013	EXC PFF: 114.75 AC: 0.2634 FF: 85.00 DEPTH: 135.00	M5M	1988	299,070	194,080	27,500	2,423	91.45	221,560	0.1200	0.1158
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 69.00</p>													
89822	R 1295010002-013-00-02		Legal Description	1295-01									
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 65.00</p>													
181464	BUCK CASIB L/DBUTSCH BANK NA TRUST CO	12/4/2013	EXC PFF: 106.10 DEPTH: 136.30	M4	1982	194,080	117,360	10,810	1,528	83.86	128,170	0.0800	0.0855
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 65.00</p>													
61941	R 5760010009-001-00-02		Legal Description	5760-09									
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: 100.00 MA Func%: 100.00 Land Func%: 100.00 MA Base%: 65.00</p>													

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Buyer/Seller/Deed		Sale Date/Confirm/Deed		Land Dimensions		E-Bill		Imp Value		Land Value		Imp Living Area		Avg Price/Sqft		Market Sale Price		Land/Market		Land/Sale Price		Ratio		
SALE #	BUYER/SELLER/DEED	SALE DATE	CONFIRM/DEED	TYPE	DIMENSIONS	E-BILL	Y-BILL	IMP VAL	IMP VAL	LAND VAL	IMP LIVING AREA	AVG PRICE/SQFT	MARKET	SALE PRICE	LAND/ MARKET	LAND/ SALE PRICE	RATIO	NEIGHBORHOOD	RATIO					
S5760	1%~100 L%-100			N5760	1%~111 L%-111																			
MA Econk:	100.00	Land Econk:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:										
MA Physk:MA Func%:	100.00/100.00	Land Func%:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:																
MA Base%:	67.00																							
181471	OWEN JANET BREAD JAMES B & MARIA E	12/8/2013		EXCP SQ:	15089.40 AC: 0.3650	M5M	2008	206,400	206,400	27,500	2,126	110.02	233,900	230,000	0.1200	0.1196	1.0170							
Prop ID / Type	Geo ID / Map ID			Legal Description				St Ccd:	A1	Schti:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V							
194755	R 129503005-003-00-02			LT 3 BLK 5 BIG WOODS NORTH #3				Site Location	1506 CHIPPEWA ST			Legal Acrage	0.3650	Eff Size Subdy	0.3650	Neighborhood	N1285 1%-94 L%-84							
MA Econk:	100.00	Land Econk:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:										
MA Physk:MA Func%:	100.00/100.00	Land Func%:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:																
MA Base%:	98.00																							
181476	REYNOLDS ANDREW J II & JERRIE ANN JOHNSON PAMELA E	12/8/2013		EXCP FF:	40.00 DEPTH: 100.00	M6M	1894	190,200	190,200	18,180	2,103	99.09	208,380	205,500	0.0900	0.0885	1.0140							
Prop ID / Type	Geo ID / Map ID			Legal Description				St Ccd:	A1	Schti:	SPT	City:	CLV	Sale Type:	VV	Ratio Type:	V							
71701	R 7550187028-007-00-02			7550-22				Site Location	LT 7 BLK 7028 WILDWOOD #18			Legal Acrage		Eff Size Subdy	1213 SHANNON LN	Neighborhood	0.0000	0.0000						
S7550	1%-100 L%-100			N7550	1%-101 L%-101																			
MA Econk:	100.00	Land Econk:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:										
MA Physk:MA Func%:	100.00/100.00	Land Func%:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:																
MA Base%:	63.00																							
181477	MCNEILL KELSIE/TERRY CINDY L	12/8/2013		EXCP FF:	80.00 DEPTH: 125.00	M4P	1878	110,910	110,910	12,720	1,532	88.12	123,630	135,000	0.1000	0.0942	0.9158							
Prop ID / Type	Geo ID / Map ID			Legal Description				St Ccd:	A1	Schti:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V							
42290	R 2365012201-004-00-02			2365-03				Site Location	LT 4 BLK 2201 FAIRMONT NORTH #1			Legal Acrage		Eff Size Subdy	907 VICTORIA DR	Neighborhood	0.0000	0.0000						
S2365	1%-100 L%-100			N2365	1%-108 L%-108																			
MA Econk:	100.00	Land Econk:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:										
MA Physk:MA Func%:	100.00/100.00	Land Func%:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:																
MA Base%:	65.00																							
181482	STEPHENS BRIAN S & MORGAN D/CHAMBERS DENNIS C & TRACIE B	12/8/2013		EXCP SQ:	43560.00 AC: 1.0000	M4P	2007	247,970	247,970	11,880	2,242	115.90	259,850	280,550	0.0500	0.0424	0.9262							
Prop ID / Type	Geo ID / Map ID			Legal Description				St Ccd:	A1	Schti:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V							
67159	R 685000000-039-00-02			6850-01				Site Location	LT 39 SUNNYBROOK HILLS 388 BETTY JO DR			Legal Acrage	1.0000	Eff Size Subdy	1.0000	Neighborhood	S6850 1%-100 L%-100							
N6850	1%-108 L%-108																							
MA Econk:	100.00	Land Econk:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:										
MA Physk:MA Func%:	100.00/100.00	Land Func%:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:																
MA Base%:	95.00																							
181483	SCHROER DOUGLAS J & MARY C/SHIPMAN BARRY D	12/8/2013		EXCP FF:	248.50 DEPTH: 167.20	M6M	1859	262,050	262,050	29,250	3,689	78.96	291,300	286,650	0.1000	0.1020	1.0162							
Prop ID / Type	Geo ID / Map ID			Legal Description				St Ccd:	A1	Schti:	SLV	City:	CLV	Sale Type:	VV	Ratio Type:	V							
43433	R 2500000914-005-00-02			2500-18				Site Location	LTS 5 & 6 BLK 14 (NCB 914) FOREST PARK			Legal Acrage	1118 CAMELLIA LN	Eff Size Subdy		Neighborhood	0.0000	0.0000						
S2500	1%-100 L%-100			N2800	1%-113 L%-113																			
MA Econk:	100.00	Land Econk:		Imp 1 Value:		Imp 2 Value:		Imp 3 Value:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:										
MA Physk:MA Func%:	100.00/100.00	Land Func%:		Imp 1 Desc:		Imp 2 Desc:		Imp 3 Desc:																
MA Base%:	57.00																							

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio				
181488	STANDARD JOHNNIE & LYNDA/CANION ROGER B	12/10/2013	EXCP		M5M	1994	223,350	2,541	96.42	249,600	245,000	0.1100	0.1071	1.0188				
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Schl	SPT	City	CLV	Legal Acage	Sale Type	Err Size	Subv	Neighborhood	Ratio Type	
57960	R 5080026014-041-00-02	100.00	5080-02	223,350	223,350	223,350	A1	SPT	6 & 7 OAK CREEK RIDGE #2	LONGVIEW, TX 75605	CLV	6 & 7 OAK CREEK RIDGE	VV	0.0000	0.0000	0.0000	V	
55080	1%-100 L%-100	80.00	N5080 1%-100 L%-100	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
181490	BREAZEALE STVEN CLARK & MELONEY/ANDERSEN THOMAS M & JANET S	12/10/2013	EXCP		M6	2006	346,430	3,270	122.02	386,430	399,000	0.1000	0.0952	0.9685				
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Schl	SSH	City	CLV	Legal Acage	Sale Type	Err Size	Subv	Neighborhood	Ratio Type	
184051	R 3108000001-007-00-02	100.00	LT 7 BLK 1 HERITAGE POINT	346,430	346,430	346,430	A1	SPT	3703 CABEC DR LONGVIEW, TX 75604	LONGVIEW, TX 75605	CLV	0.0000	VV	0.0000	S3108 1%-100 L%-100	N3108 1%-105 L%-105	V	
MA Econ%	MA Phys/MA Func%	MA Base%	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:													
181495	LONG KARL M DAVIS REX L & RALENE R	12/10/2013	EXCP		MA	1978	150,030	2,074	93.06	164,210	193,000	0.0900	0.0735	0.8508				
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Schl	SPT	City	CLV	Legal Acage	Sale Type	Err Size	Subv	Neighborhood	Ratio Type	
64322	R 6140021157-018-00-02	100.00	6140-08	150,030	150,030	150,030	A1	SPT	LT 18 BLK 4157 ROYAL FOREST ESTS #2	TX 75604	CLV	0.0000	VV	0.0000	2401 FIR CT LONGVIEW,	N3108 1%-105 L%-105	V	
58140	1%-100 L%-100	85.00	N6140 1%-100 L%-100	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
181498	KAD REAL ESTATE LLC/COLEMAN DREW WESLEY & JENNIFER LAURA	12/11/2013	EXCP		F6P	1883	215,730	3,488	62.93	221,110	219,500	0.0200	0.0245	1.0073				
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Schl	SLV	City	CLV	Legal Acage	Sale Type	Err Size	Subv	Neighborhood	Ratio Type	
54075	R 4390000000-011-01-02	100.00	4390-01	215,730	215,730	215,730	A1	SPT	TR 11A MAXEY NORTH 40	LONGVIEW, TX 75605	CLV	0.4300	VV	0.4300	4140 TRYON RD	S4380 1%-100 L%-100	V	
N4390C	1%-100 L%-100	69.00	LONGVIEW, TX 75605	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
181499	CHOR RICHARD LAYGAST LEONARD A & J LINDA	12/11/2013	EXCP		M4	1984	122,580	1,477	92.32	136,350	152,000	0.1000	0.0906	0.8970				
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Schl	SPT	City	CLV	Legal Acage	Sale Type	Err Size	Subv	Neighborhood	Ratio Type	
60723	R 5510003687-009-00-02	100.00	5510-02	122,580	122,580	122,580	A1	SPT	LT 9 BLK 3687 PINE TREE HEIGHTS	LONGVIEW, TX 75604	CLV	0.0000	VV	0.0000	1403 GREENBRIAR DR	N3108 1%-105 L%-105	V	
55510	1%-100 L%-100	68.00	N5510 1%-108 L%-108	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:												
181503	SELLERS JOB D JR & LINDA C MARTIN ORA	12/11/2013	EXCP		M5M	1973	165,430	2,186	85.77	177,090	187,500	0.0700	0.0622	0.9445				
Prop ID / Type	Geo ID / Map ID	Land Econ%	Legal Description	Imp 1 Value	Imp 2 Value	Imp 3 Value	St Ccd	Schl	SPT	City	CLV	Legal Acage	Sale Type	Err Size	Subv	Neighborhood	Ratio Type	
55510	R 5510003687-009-00-02	100.00	5510-02	165,430	165,430	165,430	A1	SPT	LT 9 BLK 3687 PINE TREE HEIGHTS	LONGVIEW, TX 75604	CLV	0.0000	VV	0.0000	1403 GREENBRIAR DR	N3108 1%-105 L%-105	V	
55510	1%-100 L%-100	68.00	N5510 1%-108 L%-108	Imp 1 Desc:	Imp 2 Desc:	Imp 3 Desc:												

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio	
181508	FRANCES ATKINSON KIMBERLY ANNETHOMAS TROY P & MELANIE D	12/12/2013			M4	1873	150,360	23,500	1,748	99.46	2320 OLIVER AVE	174,500	0.1400	0.1347	0.9963	
			Legal Description													
			5160-08													
			N5160 1%-100 L%-106													
			MA Econ%: 100.00													
			MA Phys%:MA Func%:100.00/100.00													
			MA Base%: 63.00													
198587	R 5802020003-013-00-02				F6	1885	294,460	22,510	3,688	85.95	20 PEGUES PL LONGVIEW, TX 75605	325,000	0.0700	0.0693	0.9753	
			Legal Description													
			LT 13 BLK 3 RAY CREEK EST #2													
			MA Econ%: 100.00													
			MA Phys%:MA Func%:100.00/100.00													
			MA Base%: 84.00													
181511	WEAVER RONALD W JR & GRAYCE/OW HERITAGE HOLDINGS LLC	12/12/2013			F4	1953	55,560	4,500	1,179	50.94	702 E YOUNG ST LONGVIEW, TX 75602	59,000	0.0700	0.0763	1.0180	
			Legal Description													
			5360-06													
			N5360 1%-111 L%-111													
			MA Econ%: 100.00													
			MA Phys%:MA Func%:100.00/98.50													
			MA Base%: 69.00													
181513	OSTENDORFF DANIEL A & LAUREN MARKING MICHAEL KRIS	12/12/2013			M4M	1858	98,960	10,420	1,337	81.81	913 CENTENARY DR LONGVIEW, TX 75601	110,500	0.1000	0.0943	0.9899	
			Legal Description													
			2420-01													
			N2420 1%-100 L%-100													
			MA Econ%: 100.00													
			MA Phys%:MA Func%:100.00/100.00													
			MA Base%: 47.00													
181520	SIS PROPERTIES LLC/FINCH JEFFREY A	12/13/2013			M5P	1886	185,650	25,240	2,608	80.86	1219 LOVERS LN LONGVIEW, TX 75601	215,000	0.1200	0.1174	0.9809	
			Legal Description													
			5035-08													
			N5035 1%-109 L%-109													
			MA Econ%: 100.00													
			MA Phys%:MA Func%:100.00/100.00													
			MA Base%: 55.00													
181521	FINCH JEFFREY A & STEPHANIE MICHALYERT STEPHEN P & CYNTHIA L	12/13/2013			M5P	1886	185,650	25,240	2,608	80.86	1219 LOVERS LN LONGVIEW, TX 75601	215,000	0.1200	0.1174	0.9809	
			Legal Description													
			7550-08													
			MA Econ%: 100.00													
			MA Phys%:MA Func%:100.00/100.00													
			MA Base%: 55.00													
71405	R 7550047010-021-00-02					1886										
			Legal Description													
			7550-08													
			MA Econ%: 100.00													
			MA Phys%:MA Func%:100.00/100.00													
			MA Base%: 55.00													

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio	
S7550	1%-100 L%-100															
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	80.00															
181534	CAMP MATTHEW L & ASHLEY A/J STONE ENTERPRISES INC	12/13/2013	EXCP	SQ: 10410.84 AC: 0.2390	M5		239,110	50,000	2,257	125.39		283,000	0.1700	0.1767	1.0216	
FF:	80.00															
DEPTH:	130.00															
Legal Description																
LOT 2 BLK 3 FAIRWAY OAKS #4																
Geo ID / Map ID																
2383040003-002-00-02																
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	100.00															
181547	QUJETT KIMBERLY & JEFFREY S/WISHER NEIL D & KATHLEEN M	12/18/2013	EXCP	FF: 163.40	M6P		269,190	39,610	3,092	99.97		285,000	0.1300	0.1390	1.0835	
DEPTH:	130.00															
Legal Description																
LT 10 BLK 7010 WILDWOOD UNIT #4																
Geo ID / Map ID																
1301 WISTERIA LN																
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	76.00															
181549	SMITH WAYNE RAMOBBS BUILDERS LLC	12/18/2013	EXCP	SQ: 13370.41 AC: 0.3069	MA		146,050	10,000	1,399	112.67		157,627	0.0800	0.0634	0.9900	
FF:	87.58															
DEPTH:	152.70															
Legal Description																
LT 12 WINDSOR PARK NORTH																
Geo ID / Map ID																
7628000000-012-00-04																
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	100.00															
181551	PHILLIPS JOHNNIE C/WOOD DOROTHY H	12/18/2013	EXCP	SQ: 8818.00 AC: 0.1565	M5P		146,050	26,000	2,197	98.68		201,000	0.1200	0.1294	1.0787	
FF:	62.24															
DEPTH:	108.58															
Legal Description																
5020-01																
Geo ID / Map ID																
502000001-003-00-02																
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	100.00															
181552	FLOYD JESSIE W/ROBINSON CHASTITY D	12/18/2013	EXCP	FF: 61.00	M5P		190,810	4,240	2,118	51.45		110,000	0.0400	0.0386	0.9907	
DEPTH:	183.00															
Legal Description																
4600-07																
Geo ID / Map ID																
4600000007-008-00-02																
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	81.00															
S4600	1%-100 L%-100															
MA Econk:	100.00															
MA Physk:MA Funck:	100.00/100.00															
MA Basek:	53.00															

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Price	Sale Price	Land/Market	Land/Sale Price	Ratio
181560	MORIS MICHAEL R/SUMMERS TERRY ALLEN	12/17/2013	EXCP	10520.00 AC: 0.2415 FF: 88.21 DEPTH: 122.04	M5	1997	166,700	25,000	1,972	97.21	191,700	200,000	0.1300	0.1250	0.9585
102177	R	3106000002-007-00-02	Legal Description												
S3106	1%-100 L%-100		3106-01												
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00													
MA Base%: 64.00															
181561	S3S PROPERTIES LLC/KEILERS VIKKI	12/17/2013	EXCP	100.00 DEPTH: 150.00	M4	1972	123,050	11,300	1,678	80.07	134,350	113,000	0.0800	0.1000	1.1889
38574	R	1800010006-018-00-02	Legal Description												
S1800	1%-100 L%-100		1800-06												
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00													
MA Base%: 62.00															
181562	TURNER MICHAEL B & VALERIE J/NOBELS ROOBER W & VICTORIA A	12/17/2013	EXCP	95.00 DEPTH: 140.00	M4	1981	121,300	10,750	1,350	97.81	132,050	160,000	0.0800	0.0872	0.8253
72061	R	7600010002-002-00-01	Legal Description												
-100	1%-108 L%-108		7600-01												
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00													
MA Base%: 67.00															
181563	HUBBARD WILLIAM J/ROBINSON ZELMA J/ANIE	12/17/2013	EXCP	111.00 DEPTH: 200.00	M3P	1995	97,270	7,330	1,256	83.28	104,600	104,000	0.0700	0.0705	1.0058
35666	R	1130000004-009-00-01	Legal Description												
-100	1%-100 L%-100		1130-04												
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00													
MA Base%: 78.00															
181568	RICHARDSON BRANDON S & JORDAN B/ROBBS BUILDERS LLC	12/18/2013	EXCP	13248.84 AC: 0.3042 FF: 87.70 DEPTH: 151.07	M4	2013	159,480	6,000	1,503	110.10	165,480	160,000	0.0400	0.0375	1.0343
1171621	R	7628000000-011-00-04	Legal Description												
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00													
MA Base%: 100.00															
181569	AULT BOYD AREYES J/OSB & KATHIE REYES	12/18/2013	EXCP	98.00 DEPTH: 120.00	M3P	1986	81,720	8,550	1,353	66.72	90,270	90,000	0.0900	0.0850	1.0030
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Func%: 100.00													
MA Base%: 100.00															

Ratio Type: V Neighborhood

Sale Type: VV Eff Size Subdiv

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Appraiser: PC

Ratio Type: V Neighborhood

Sale Type: VV Eff Size Subdiv

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Ratio Type: V Neighborhood

Sale Type: VV Eff Size Subdiv

City: CLV Legal Acrage

Appraiser: PC

Ratio Type: V Neighborhood

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Imp Desc	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market Sale Price	Land/Market Sale Price	Ratio
63892	R 6070000002-010-00-03			6070-01										0.0000
6070	1%-100 L%-100			N8070 1%-108 L%-108								113 SUNSET DR KILGORE,		0.0000
MA EconK:	100.00													
MA PhysK:MA FuncK:	100.00/100.00													
MA BaseK:	56.00													
181572	RUSSELL WHITNEY	12/20/2013		EXCPFF: 110.00 DEPTH: 175.00	M4	1899	146,510		99.81	99.18	157,000	0.0600	0.0605	0.9937
Prop ID / Type	Geo ID / Map ID													
46788	R 3090020001-021-00-02			3090-02										
3090	1%-100 L%-100			N3090 1%-108 L%-108										
MA EconK:	100.00													
MA PhysK:MA FuncK:	100.00/100.00													
MA BaseK:	74.00													
181583	RUSSELL DUSTIN W & SHELLY RENEARILEY	12/20/2013		EXCP SQ: 13384.49 AC: 0.3075 M5		2013	241,490		2,443	118.43	299,900	0.1700	0.1595	0.9848
Prop ID / Type	Geo ID / Map ID													
1123757	R 3175010002-013-00-02			LT 13 BLK 2 HILL CREST EST #1										
MA EconK:	100.00													
MA PhysK:MA FuncK:	100.00/100.00													
MA BaseK:	100.00													
181608	BRAUNNON LENNISA/WELLS FARGO BANK	12/19/2013		EXCP SQ: 13154.00 AC: 0.3020 M5M		1988	146,550		2,135	75.67	149,000	0.0900	0.1007	1.0842
Prop ID / Type	Geo ID / Map ID													
110042	R 1473010001-008-00-01			1473-01										
S1473	1%-100 L%-100			N1473 1%-100 L%-100										
MA EconK:	100.00													
MA PhysK:MA FuncK:	100.00/100.00													
MA BaseK:	85.00													
181615	875 TRAVIS LLC/DI MARTINO CHRISTINA	12/19/2013		EXCPFF: 100.00 DEPTH: 149.10	MAP	1987	144,340		1,835	84.54	152,000	0.0700	0.0711	1.0207
Prop ID / Type	Geo ID / Map ID													
60731	R 5510003688-008-00-02			5510-03										
S5510	1%-100 L%-100			N5510 1%-108 L%-108										
MA EconK:	100.00													
MA PhysK:MA FuncK:	100.00/100.00													
MA BaseK:	71.00													
181629	SOLEB MICHAEL EDGAR & LISA MARIE/MERCER PHELLIP A & DONNA J	12/23/2013		EXCPFF: 100.00 DEPTH: 135.00	MAP	1989	132,580		1,722	84.25	156,000	0.0900	0.0801	0.9300
Prop ID / Type	Geo ID / Map ID													
42020	R 2345020006-001-00-02			2345-07										
S2345	1%-100 L%-100			N2345 1%-110 L%-110										
MA EconK:	100.00													
MA PhysK:MA FuncK:	100.00/100.00													
MA BaseK:	71.00													

Sales Ratio Report

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
181634	LEONARD SEN K SR & BARBARA FESSENDEN JAMES L & JAMIEL	12/23/2013	EXCPSC	79843.80 AC: 1.9100	F6P		300,660	18,100	4,204	75.82	318,760	299,900	0.0600	0.0604	1.0629
<p>Legal Description: LT 1 BLK 1 C L MORRIS 1614 GARNER LN</p> <p>St Cdt: A1 Site Location: LT 1 BLK 1 C L MORRIS</p> <p>Schl: SLV City: CLV Legal Acage: 1614 GARNER LN</p> <p>Imp 1 Value: 300,660 Imp 2 Desc: Imp 3 Desc: Appraiser: JK</p> <p>Ratio Type: V Neighborhood: S4705 1% - 100 L% - 100</p>															
181637	CUNNEEN PATRICK GIBLLINGSLEA STEVEN D & AMY E	12/23/2013	EXCPSC	16984.00 AC: 0.3170	M5M			24,000	2,344	104.53	245,020	240,000	0.1000	0.1000	1.0209
<p>Legal Description: LT 15 BLK 4 WOODBINE PLACE UNIT 2</p> <p>St Cdt: A1 Site Location: 201 WOODBINE PL WHITE OAK, TX 75683</p> <p>Schl: SWO City: CWO Legal Acage: 0.0000</p> <p>Imp 1 Value: 221,020 Imp 2 Desc: Imp 3 Desc: Appraiser: MAC</p> <p>Ratio Type: V Neighborhood: N7875 1% - 98 L% - 98</p>															
181641	QUATTLEBAUM MILES T/COUCH JAMES	12/28/2013	EXCPFF	90.00 DEPTH: 136.00	M6P		336,090	48,000	3,083	124.58	384,090	328,000	0.1200	0.1463	1.1710
<p>Legal Description: LT 7 BLK 7016 WILDWOOD UNIT #8</p> <p>St Cdt: A1 Site Location: LT 7 BLK 7016 WILDWOOD UNIT #8 LONGVIEW, TX 75604</p> <p>Schl: SPT City: CLV Legal Acage: 0.0000</p> <p>Imp 1 Value: 336,090 Imp 2 Desc: Imp 3 Desc: Appraiser: JK</p> <p>Ratio Type: V Neighborhood: 0.0000</p>															
181644	MILAM BRENT/COLLIER JOHN MICHAEL JR &	12/28/2013	EXCPSC	12000.00 AC: 0.2755	M5		156,730	21,000	1,697	104.73	177,730	187,000	0.1200	0.1123	0.9504
<p>Legal Description: LT 5 BLK 2 REMINGTON HILL PHASE #1</p> <p>St Cdt: A1 Site Location: 306 ITHACA DR LONGVIEW, TX 75604</p> <p>Schl: SSH City: CLV Legal Acage: 0.0000</p> <p>Imp 1 Value: 156,730 Imp 2 Desc: Imp 3 Desc: Appraiser: JK</p> <p>Ratio Type: V Neighborhood: N5857 1% - 98 L% - 98</p>															
181652	HARP JEREMY W & AMANDA KHATTER ALYN D & JOLEY D	12/27/2013	EXCPSC	293594.80 AC: 6.7400	F5P		216,500	90,990	2,610	117.81	307,490	330,000	0.3000	0.2757	0.9318
<p>Legal Description: C7</p> <p>St Cdt: E1 Site Location: AB 123 J LOU SUR TRS 26-05 & 26-06 SEC 4 202 OAK VALLEY DR LONGVIEW, TX 75605</p> <p>Schl: SLV City: CLV Legal Acage: 202 OAK VALLEY DR</p> <p>Imp 1 Value: 216,500 Imp 2 Desc: Imp 3 Desc: Appraiser: CV</p> <p>Ratio Type: V Neighborhood: 6.7400</p>															
181654	ORMS TRAVIS L &	12/27/2013	EXCPFF	90.00 DEPTH: 150.00	M4		143,570	9,060	1,427	106.96	152,630	171,000	0.0600	0.0530	0.8926
<p>Legal Description: C7</p> <p>St Cdt: E1 Site Location: AB 123 J LOU SUR TRS 26-05 & 26-06 SEC 4 202 OAK VALLEY DR LONGVIEW, TX 75605</p> <p>Schl: SLV City: CLV Legal Acage: 202 OAK VALLEY DR</p> <p>Imp 1 Value: 143,570 Imp 2 Desc: Imp 3 Desc: Appraiser: CV</p> <p>Ratio Type: V Neighborhood: 6.7400</p>															

True Automation, Inc.

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Type	Land Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Avg Price/Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
181657	WILSON JEFFERY WAYNE & MARY KATERINE/MERRITT THOMAS C ETUX	12/18/2013	EXCPFF: 164.00 DEPTH: 205.00		MSP	1985	286,890	67,570	4,461	75.10	79.46	354,460	335,000	0.1900	0.2017	1.0581
181659	SALAZAR ADAN & MARINA SANTOS/MENDOZA VICTOR M	12/19/2013	EXCPFF: 75.00 DEPTH: 100.00		F3	1958	35,600	2,770	872	51.61	44.00	38,370	45,000	0.0700	0.0616	0.8527
181664	CEDILLO JUAN & DULCE RESERATARY OF VETERANS AFFAIRS	12/27/2013	EXCPFF: 61419.60 AC: 1.4100		MA	1973	118,760	8,460	2,014	63.17	63.17	127,220	117,500	0.0700	0.0720	1.0827
181665	LOGAN LANCE B & JAMIE PICULLIFFER/JAMES F	12/27/2013	EXCPFF: 173.05 DEPTH: 158.00		MAP	1982	160,450	12,600	2,447	70.72	70.72	173,050	170,000	0.0700	0.0741	1.0179
181668	VANMETER KEVIN & SARAH/COLLINS ALONZO	12/30/2013	KRN1 SQ: 43560.00 AC: 1.0000		MA	1976	163,730	20,250	1,907	96.48	96.48	183,980	150,000	0.1100	0.1350	1.2265
51788	R 3890020002-023-00-01		Legal Description 3890-02			1983										
N3890	1%-108 L%-108															
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	68.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	CWO															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																
Appraiser:																
Ratio:																
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	72.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	CLV															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																
Appraiser:																
Ratio:																
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	45.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	CLV															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																
Appraiser:																
Ratio:																
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	63.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	SKG															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																
Appraiser:																
Ratio:																
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	57.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	SKG															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																
Appraiser:																
Ratio:																
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	57.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	SKG															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																
Appraiser:																
Ratio:																
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	57.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	SKG															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																
Appraiser:																
Ratio:																
MA Econ%:	100.00															
MA Phys%:	100.00															
MA Base%:	57.00															
Geo ID / Map ID																
St Ccd:	A1															
Site Location																
City:	SKG															
Legal Acres																
Eff Size																
Subdiv																
Ratio Type:	V															
Neighborhood																

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm/Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Sale Price	Land/Market	Sale Price	Ratio	
Prop ID / Type	Geo ID / Map ID		Legal Description				Imp 1 Value	Imp 2 Value	Imp 3 Value	City	Legal Acres	Eff Size	Subdiv	Neighborhood	Ratio
15282	R 0116005705-024-00-02		N0116 1%-100 L%-100				163,730						565 WILEY PAGE RD	1.0000	1.0000
<p>REF TD #2012208111/13/12 (TRUSTEE DEED WAS MISSED) CK 12/31/13</p>															
181669	CHAVEZ ARMANDO	12/30/2013	EXCPFF: 80.00 DEPTH: 130.00	F3P			63,030	6,490	1,248	55.71	35,300	0.0900	35,300	0.1839	1.9694
<p>B/BANK OF AMERICA NA VF - SOLD AS IS 12/9/14 EHTN - COULD NOT FIND DEED FROM BANK OF AMERICA TO SEC OF HOUSING SINCE WE ARE FOR TAX PURPOSES I CHGD DUE TO KILGORE NATL LOAN CK 12/31/13</p>															
62794	R 5900000006-018-00-04		5900-01				1861						807 RICHARDS ST	0.0000	0.0000
55800	R 5900000006-018-00-04		N5800 1%-115 L%-115				63,030	6,490	1,248	55.71	35,300	0.0900	35,300	0.1839	1.9694
<p>KILGORE, TX 75662</p>															
181676	DAVIS SHERYL/M/JORDAN DANIEL DAVID &	12/30/2013	EXCPFF: 105.20 DEPTH: 133.10	M5			150,390	17,000	2,067	80.98	155,000	0.1000	155,000	0.1097	1.0799
<p>LONGVIEW, TX 75801</p>															
66918	R 6790001081-003-00-02		6790-02				1877						35 STONEGATE DR	0.0000	0.0000
58780	R 6790001081-003-00-02		N6780 1%-101 L%-101				150,390	17,000	2,067	80.98	155,000	0.1000	155,000	0.1097	1.0799
<p>LONGVIEW, TX 75801</p>															
181677	BRETTIS APRIL & JAMESLUTZ MARCUS W	12/30/2013	EXCPFF: 71.45 DEPTH: 120.00	M5M			146,400	17,500	1,772	92.49	175,000	0.1100	175,000	0.1000	0.9366
<p>LONGVIEW, TX 75605</p>															
48871	R 3105010001-039-00-02		3105-01				1891						1107 ASHBOURNE LN	0.0000	0.0000
53105	R 3105010001-039-00-02		N3105 1%-107 L%-107				146,400	17,500	1,772	92.49	175,000	0.1100	175,000	0.1000	0.9366
<p>LONGVIEW, TX 75605</p>															
181680	NICKOLES CHRIS/EVANS CHARLES D	12/30/2013	EXCPFF: 100.00 DEPTH: 150.00	M1P			138,980	10,100	1,335	111.67	145,000	0.0700	145,000	0.0697	1.0281
<p>LONGVIEW, TX 75605</p>															
68038	R 7040000002-009-00-02		7040-02				2010						1301 EVERGREEN ST	0.0000	0.0000
57040	R 7040000002-009-00-02		N7040 1%-101 L%-101				138,980	10,100	1,335	111.67	145,000	0.0700	145,000	0.0697	1.0281
<p>LONGVIEW, TX 75605</p>															
181705	BARBOSA LISSETTE D & FERNANDO/ODOM JAMES	12/31/2013	EXCPSC: 208044.44 AC: 4.7980	F3P			1862	20,160	2,064	57.40	111,500	0.1700	111,500	0.1808	1.0626
<p>AB 41 C SKILLERN SUR TR 13 SEC 1</p>															
27445	R 0369000401-013-00-02		E5-SE				1862	20,160	2,064	57.40	111,500	0.1700	111,500	0.1808	1.0626
<p>5915 PAYNE RD</p>															

True Automation, Inc.

Sales Ratio Report

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Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bill Y-Bill	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Market	Sale Price	Land/ Market	Land/ Sale Price	Ratio
A0389	1% - 100 L% - 100														
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: MA Func%: 100.00/100.00 Land Func%: Land Phys%: 100.00/100.00 MA Base%: 59.00</p>															
181707	ASHLEY JOSH & CHELSIE/SRBEG PROPERTIES INC	12/31/2013	EXCPFF:	122.80 DEPTH: 180.80	MSP	98,320	208,230	28,460	2,558	92.53	236,690	245,655	0.1200	0.1159	0.9635
<p>Prop ID / Type Geo ID / Map ID 48356 R 3345021009-013-00-02 S3345 1% - 100 L% - 100</p> <p>Legal Description 3340-02 N3345 1% - 103 L% - 103</p> <p>Imp 1 Value: 98,320 Imp 2 Value: 208,230 Imp 3 Desc: 180.80</p> <p>Imp 1 Value: 98,320 Imp 2 Value: 208,230 Imp 3 Desc: 180.80</p> <p>Imp 3 Value: 236,690 Imp 3 Desc: PC</p> <p>SI Ccd: A1 Site Location LT 13 BLK 1009 HUNTINGTON PARK WEST #2 1610 CENTENARY DR City: SLV Scht: SLV City: CLV Legal Acres: 96.03 Longview, TX 75604</p> <p>Ratio Type: V Neighborhood 0.0000</p>															
181708	PICKENPAUGH STEVEN REX & KATHERINE ANRHOPKINS LINDA J	12/31/2013	EXCPFF:	105.85 DEPTH: 125.00	MA	1977	116,170	5,660	1,561	79.12	121,830	123,500	0.0500	0.0458	0.9865
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: MA Func%: 100.00/100.00 Land Func%: Land Phys%: 100.00/100.00 MA Base%: 65.00</p>															
<p>Prop ID / Type Geo ID / Map ID 67273 R 6870020004-006-00-02 S8870 1% - 100 L% - 100</p> <p>Legal Description 6870-02 N8870 1% - 107 L% - 107</p> <p>Imp 1 Value: 1977 Imp 2 Value: 116,170 Imp 3 Desc: 125.00</p> <p>Imp 1 Value: 1977 Imp 2 Value: 116,170 Imp 3 Desc: 125.00</p> <p>Imp 3 Value: 121,830 Imp 3 Desc: PC</p> <p>SI Ccd: A1 Site Location LT 6 BLK 4 (NCB 8051) SUNNYSIDE EST #2 City: SLV Scht: SLV City: CLV Legal Acres: 79.12 Longview, TX 75604</p> <p>Ratio Type: V Neighborhood 0.0000</p>															
181714	KEITH JOHN PEARSON JR/PHILLIPS BARBARA JOHNE CLANTON	12/17/2013	EXCPRI		MA	1987	215,160	1,967	215,160	2,653	89.84	110,44	238,340	293,000	0.1000
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: MA Func%: 100.00/100.00 Land Func%: Land Phys%: 100.00/100.00 MA Base%: 65.00</p>															
<p>Prop ID / Type Geo ID / Map ID 13032 R 0069003806-033-00-01 A0068 1% - 100 L% - 100</p> <p>Legal Description E5-NW N0068 1% - 105 L% - 105 31-03 SEC 2 AG USE ON 4.00 ACRES</p> <p>Imp 1 Value: 215,160 Imp 2 Value: 110,44 Imp 3 Desc: 5.5200</p> <p>Imp 1 Value: 215,160 Imp 2 Value: 110,44 Imp 3 Desc: 5.5200</p> <p>Imp 3 Value: 238,340 Imp 3 Desc: CV</p> <p>SI Ccd: E1 Site Location AB 38 W H CASTLEBERRY SUR TR 33 SEC 6 & TR 902 E TUTTLE RD WHITE City: SWO Scht: SWO City: CWO Legal Acres: 5.5200 OAK, TX 75683</p> <p>Ratio Type: V Neighborhood 5.5200</p>															
181748	APPLEGATE MATTHEW J & SUSAN KAGLYN NUMBER THREE LLC	3/15/2013	EXCPFF:	100.00 DEPTH: 134.60	MA	1974	131,460	10,370	1,775	79.90	86.76	154,000	0.0700	0.0673	0.9210
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: MA Func%: 100.00/100.00 Land Func%: Land Phys%: 100.00/100.00 MA Base%: 60.00</p>															
<p>Prop ID / Type Geo ID / Map ID 64367 R 6170000002-006-00-02 S8170 1% - 100 L% - 100</p> <p>Legal Description 6170-02 N8170 1% - 108 L% - 108</p> <p>Imp 1 Value: 131,460 Imp 2 Value: 154,000 Imp 3 Desc: 0.0000</p> <p>Imp 1 Value: 131,460 Imp 2 Value: 154,000 Imp 3 Desc: 0.0000</p> <p>Imp 3 Value: 154,000 Imp 3 Desc: CV</p> <p>SI Ccd: A1 Site Location 302 TERRA LN LONGVIEW, TX 75605 City: SPT Scht: SPT City: CLV Legal Acres: 0.0000 TX 75604</p> <p>Ratio Type: V Neighborhood 0.0000</p>															
181750	FOSTER JARRETT C & STEPHANIE SRAJIN CONSTRUCTION LLC	8/30/2013	EXCP SQ:	57020.04 AC: 1.3089	M5	2013	236,310	21,000	2,258	114.84	116.47	263,000	0.0800	0.0799	0.9860
<p>MA Econ%: 100.00 Land Econ%: 100.00 MA Phys%: MA Func%: 100.00/100.00 Land Func%: Land Phys%: 100.00/100.00 MA Base%: 65.00</p>															
<p>Prop ID / Type Geo ID / Map ID 202291 R 5200000000-015-00-02</p> <p>Legal Description LT 15 OAKWOOD NORTH</p> <p>Imp 1 Value: 263,000 Imp 2 Value: 263,000 Imp 3 Desc: 0.0000</p> <p>Imp 1 Value: 263,000 Imp 2 Value: 263,000 Imp 3 Desc: 0.0000</p> <p>Imp 3 Value: 263,000 Imp 3 Desc: CV</p> <p>SI Ccd: A1 Site Location 302 TERRA LN LONGVIEW, TX 75605 City: SLV Scht: SLV City: CLV Legal Acres: 0.0000 TX 75605</p> <p>Ratio Type: V Neighborhood N5200 1% - 102 L% - 102</p>															

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Buyer/Seller/Deed		Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Prical Sqft	Market Sale Price	Land/Market	Land/Sale Price	Ratio
MA Econ%	MA Phys/MA Func%	MA Base%	Imp 1 Value	Imp 1 Desc	Imp 2 Value	Imp 2 Desc	Imp 3 Value	Imp 3 Desc	City: CLV	Legal Acrage	Appraiser:	Ratio Type: V	Neighborhood	Ratio
181791	BROWN MICHAEL & REBECCA/SECRETARY OF HOUSING & URBAN DEV	1/2/2014	EXCPFF: 100.00	DEPTH: 189.00	M4	1986	113,970	8,000	1,865	65.40	121,970	0.0700	0.0714	1.0890
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SPT	City: CLV	Sale Type: VV	Err Size Subdiv	908 W FAIRMONT ST		0.0000	0.0000	
27790	R 0369000403-037-00-02		E6-SW		AB 41 C SKILLERN SUR TR 37 SEC 3 (TR 3									
A0369	1%-100 L%-100		TOLER)		LONGVIEW, TX 75604									
MA Econ%	MA Phys/MA Func%	MA Base%	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	Appraiser:					
181797	ISAJAH RONALD PIERRE & MARY ANN/LUX MELVYN JR & TERESA J	1/3/2014	EXCPFF: 100.00	DEPTH: 139.30	M4	1985	140,840	10,800	1,801	83.01	151,640	0.0700	0.0722	1.0143
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SPT	City: CLV	Sale Type: VV	Err Size Subdiv	607 GEMIDR LONGVIEW,		0.0000	0.0000	
64365	R 6170000002-004-00-02		6170-02		LT 4 BLK 2 RUTHLYNN TERRACE									
S6170	1%-100 L%-100		N6170	1%-108 L%-108	TX 75604									
MA Econ%	MA Phys/MA Func%	MA Base%	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	Appraiser:					
181800	STEVENSON JANICE & R/JORDAN JAMES WESLEY	1/3/2014	EXCPFF: 140.00	DEPTH: 148.00	M4	1978	144,650	18,750	2,072	77.17	163,400	0.1100	0.1173	1.0219
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SPT	City: CLV	Sale Type: VV	Err Size Subdiv	1200 LAWDALE AVE		0.0000	0.0000	
67631	R 6950040001-014-00-02		6950-07		LT 14 BLK 3315-A TALL TIMBERS #4									
S8950	1%-100 L%-100		N6950	1%-108 L%-108	LONGVIEW, TX 75604									
MA Econ%	MA Phys/MA Func%	MA Base%	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	Appraiser:					
181840	MCNATT JAMES MALCOLM & LAUREL R/PINEYWOOD FAMILY BUILDER LLC	1/8/2014	EXCP SQ: 9800.00	AC: 0.2250	MAP	2008	157,210	18,500	1,605	109.48	175,710	0.1100	0.1149	1.0914
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SLV	City: CLV	Sale Type: VV	Err Size Subdiv	1716 CHISOLM TRL		0.0000	0.0000	
104975	R 2255010002-003-00-02		2255-01		LT 3 BLK 2 EASTWOOD ADDN #1									
S2255	1%-100 L%-100		N2255	1%-88 L%-88	LONGVIEW, TX 75605									
MA Econ%	MA Phys/MA Func%	MA Base%	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	Appraiser:					
181841	WILLIAMS JAMES M & MONICA M/RUSK DANIEL W	1/8/2014	EXCP SQ: 43560.00	AC: 1.0000	MAP	1987	197,250	7,140	1,855	110.18	204,390	0.0300	0.0319	0.9119
Prop ID / Type	Geo ID / Map ID		Legal Description		St Cdt: A1	Schl: SKG	City: CLV	Sale Type: VV	Err Size Subdiv	289 OAK RD KILGORE, TX		1.0000	1.0000	
45025	R 2845000000-039-00-03		2845-01		LT 39 GREENWOOD RANCH									
S2845	1%-100 L%-100		N2845	1%-102 L%-102	75662									
MA Econ%	MA Phys/MA Func%	MA Base%	Imp 1 Value:	Imp 1 Desc:	Imp 2 Value:	Imp 2 Desc:	Imp 3 Value:	Imp 3 Desc:	Appraiser:					

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Priced Sqft	Market	Sale Price	Land/Market	Land/Sale Price	Ratio
181844	MCQUAD KEVIN J & LINDA USCHWADER DON & SHARON	1/8/2014	EXCP SQ: 9840.15 AC: 0.2282	FF: 82.15 DEPTH: 121.00	M5	2009	217,320	25,000	1,936	125.17	242,320	240,000	0.1000	0.1042	1.0097
1026133	R 2363000000-003-00-02		LT 3 FAIRMONT COVE			2009	217,320	25,000	1,936	125.17	242,320	240,000	0.1000	0.1042	1.0097
181859	HODGIN SUSAN/HALE RONALD B & FREDDIE SUB	1/10/2014	EXCP FF: 64.50 DEPTH: 128.00		M5	2000	168,870	19,140	1,791	104.97	188,010	176,250	0.1000	0.1086	1.0867
69356	R 7140021411-030-00-02		7140-01			1984	168,870	19,140	1,791	104.97	188,010	176,250	0.1000	0.1086	1.0867
57140	R 7140021411-030-00-02		N7140 1%-99 L%-99			1984	168,870	19,140	1,791	104.97	188,010	176,250	0.1000	0.1086	1.0867
181870	DE LUNA ARIEL I & DENISE MARSELAC/COLOQUITT GREGORY C &	1/13/2014	EXCP FF: 60.50 DEPTH: 193.50		F3	1958	58,240	1,820	2,084	28.82	60,060	56,000	0.0300	0.0325	1.0725
50220	R 3750000001-001-00-02		3750-01			1958	58,240	1,820	2,084	28.82	60,060	56,000	0.0300	0.0325	1.0725
59750	R 3750000001-001-00-02		N3750 1%-100 L%-100			1958	58,240	1,820	2,084	28.82	60,060	56,000	0.0300	0.0325	1.0725
181872	CHIGUETA MARION & ANABEL/HODGIN JOHN ETUX	1/13/2014	EXCP SQ: 10162.00 AC: 0.2333	FF: 75.00 DEPTH: 139.50	F3	1980	110,900	7,880	1,420	83.65	118,780	115,000	0.0700	0.0685	1.0329
45156	R 2860000005-003-00-02		2860-05			1980	110,900	7,880	1,420	83.65	118,780	115,000	0.0700	0.0685	1.0329
52860	R 2860000005-003-00-02		N2860 1%-105 L%-105			1980	110,900	7,880	1,420	83.65	118,780	115,000	0.0700	0.0685	1.0329
181873	HARRIS JONATHAN B & MONICA A/CARR DENNIS L ETUX	1/13/2014	EXCP FF: 100.80 DEPTH: 134.50		MA	1974	139,040	9,590	1,682	86.37	148,630	147,500	0.0600	0.0650	1.0077
66037	R 6560000002-005-00-01		6560-01			1974	139,040	9,590	1,682	86.37	148,630	147,500	0.0600	0.0650	1.0077
58560	R 6560000002-005-00-01		N8560 1%-99 L%-99			1974	139,040	9,590	1,682	86.37	148,630	147,500	0.0600	0.0650	1.0077

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/Sqft	Market Price	Sale Price	Land/Market	Land/Sale Price	Ratio
181883	MATTHEWS MARK BLAINE & KATHERINE ALLEN/BULLARD RODERIC C JR	1/14/2014	EXCP	21780.00 AC	M5M	1978	168,560	15,000	2,550	71.98	183,560	180,000	0.0800	0.0833	1.0198
20300	R 0218011303-044-00-02		E7-NW	1% - 100 L% - 100											
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Phys%:													
MA Base%: 95.00															
181884	DAVIS RONNIE A & SHERRY NICOLE/BRENNER ROBERT HALL JR &	1/14/2014	EXCP	100.00 DEPTH: 150.00	MAP	1972	136,990	12,500	1,900	78.68	149,490	161,500	0.0800	0.0774	0.9256
Prop ID / Type	Geo ID / Map ID		Legal Description												
42144	R 2345055042-002-00-02		2345-15												
S2345	1% - 100 L% - 100		N2345	1% - 110 L% - 110											
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Phys%:													
MA Base%: 62.00															
181885	INGRAM WELAND Y & RONNIE INGRAM/MERCER ROBERT E JR	1/14/2014	EXCP	16940.00 AC	MAP	1866	116,310	10,750	2,145	59.24	127,060	124,500	0.0800	0.0864	1.0206
Prop ID / Type	Geo ID / Map ID		Legal Description												
52940	R 590000018-002-01-04		5900-01												
S5900	1% - 100 L% - 100		N5900	1% - 115 L% - 115											
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Phys%:													
MA Base%: 59.00															
181891	HENDRIX JEREMY E/HOLLAS KENNETH M	1/15/2014	EXCP	6318.20 AC	MAP	2006	139,680	22,000	1,557	103.84	161,680	157,500	0.1400	0.1397	1.0265
Prop ID / Type	Geo ID / Map ID		Legal Description												
199072	R 518000000-010-00-02		LT 10 OAKLEIGH HEIGHTS												
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Phys%:													
MA Base%: 94.00															
181894	REIS JAMES JR/SBELTZER WILLIAM EDWARD & MEREDITH KAE	1/15/2014	EXCP	75.00 DEPTH: 195.00	M5P	2006	195,970	21,000	1,992	108.92	216,970	209,000	0.1000	0.1005	1.0381
Prop ID / Type	Geo ID / Map ID		Legal Description												
197651	R 5857030002-020-00-02		LT 20 BLK 2 REMINGTON HILL PHASE III												
MA Econ%: 100.00	Land Econ%:														
MA Phys%: 100.00	MA Func%: 100.00	Land Phys%:													
MA Base%: 94.00															
181895	SIMS JESSIE B & TWYLA J/TOUCHDOWN ENTERPRISES LLC	1/15/2014	EXCP	19963.48 AC	M5P	2013	262,460	35,000	2,350	126.58	297,460	310,000	0.1200	0.1129	0.9596
Prop ID / Type	Geo ID / Map ID		Legal Description												
FF: 80.31	DEPTH: 246.58														

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Prop ID / Type	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Living Area	Avg Price/Sqft	Imp 1 Value	Imp 2 Value	Imp 3 Value	Market Sale Price	Ratio
1184075 R	2895010001-003-00-02		LOT 3 BLK 1 GREY HAWK ESTATES PHASE 1	282,480		2013	5604	5604	0.0000	5604	5604	5604	0.0000	1.0000
MA Econ#: 100.00	Land Econ#:													
MA Phys#:MA Func#:100.00	Land Func#:Land Phys#:													
MA Base#: 100.00														
181903	COCHRAN TRAVIS JAY & CLAIR DENISE/HAGEN SHANE & KATRINA	1/16/2014	EXCPFF: 80.00	DEPTH: 120.00	M4	1997	122,410	8,560	1,313	99.75	106.55	130,970	0.0700	0.0612 0.9362
Prop ID / Type	Geo ID / Map ID													
59316 R	5300020004-012-00-04		5300-02				122,410	8,560	1,313	99.75	106.55	130,970	0.0700	0.0612 0.9362
MA Econ#: 100.00	Land Econ#:													
MA Phys#:MA Func#:100.00	Land Func#:Land Phys#:													
MA Base#: 84.00														
181905	HAYNES BRANDON & KHEMUS JOHN ROBERT	1/16/2014	EXCPFF: 72.76	AC: 0.1870	F3M	2008	85,700	3,000	1,350	65.70	64.81	88,700	0.0300	0.0343 1.0137
Prop ID / Type	Geo ID / Map ID													
114377 R	1975000000-004-00-04		LT 4 DANSBY VILLAGE	59.88		2006	85,700	3,000	1,350	65.70	64.81	88,700	0.0300	0.0343 1.0137
MA Econ#: 90.00	Land Econ#:													
MA Phys#:MA Func#:100.00	Land Func#:Land Phys#:													
MA Base#: 92.00														
181914	BAL JOAN R & DONALD ACOX PHYLIS J	1/17/2014	EXCPFF: 100.15	DEPTH: 162.20	M5M	1984	136,420	10,110	1,676	87.43	100.84	146,530	0.0700	0.0598 0.8670
Prop ID / Type	Geo ID / Map ID													
66034 R	6560000002-002-00-01		6560-01			1984	136,420	10,110	1,676	87.43	100.84	146,530	0.0700	0.0598 0.8670
MA Econ#: 100.00	Land Econ#:													
MA Phys#:MA Func#:100.00	Land Func#:Land Phys#:													
MA Base#: 69.00														
181931	LOCKE CLAUDE & JULIE/SCOTT MARY ALICE	1/21/2014	EXCPFF: 138.40	AC: 0.3177	M5M	1986	142,350	24,700	1,839	90.84	88.36	167,050	0.1500	0.1520 1.0280
Prop ID / Type	Geo ID / Map ID													
55042 R	4565000003-021-00-02		4565-01			1986	142,350	24,700	1,839	90.84	88.36	167,050	0.1500	0.1520 1.0280
MA Econ#: 100.00	Land Econ#:													
MA Phys#:MA Func#:100.00	Land Func#:Land Phys#:													
MA Base#: 69.00														
181936	LUSK CODY MICHAEL/AMERICAN ESCROW & CLOSING CO	12/1/2014	EXCPFF: 85.35	DEPTH: 169.00	M5	1987	143,610	11,360	2,129	72.79	68.34	154,970	0.0700	0.0781 1.0651
Prop ID / Type	Geo ID / Map ID													
39254 R	1890000002-011-00-02		1890-02			1987	143,610	11,360	2,129	72.79	68.34	154,970	0.0700	0.0781 1.0651
MA Econ#: 100.00	Land Econ#:													
MA Phys#:MA Func#:100.00	Land Func#:Land Phys#:													
MA Base#: 69.00														

Sales Ratio Report

2/28/2014 10:55:20AM

Sale #	Buyer/Seller/Deed	Sale Date	Confirm Land Type	Dimensions	Imp Class	E-Bit Y-Bit	Imp Value	Land Value	Imp Living Area	Avg Price/ Sqft	Sale Price	Market	Land/Market	Land/ Sale Price	Ratio
181975	WATSON LUKAS /SHORTER SAMUEL C	1/27/2014	EXCPFF	95.00 DEPTH: 160.00	M4	1985	126,560	9,880	1,769	77.13	137,000	0.0700	0.0721	0.9959	
181983	MIMS BRIAN D & JAIME /LYLE DERECK L & AUDREY	1/28/2014	EXCPFF	104.25 DEPTH: 185.30	M4P	2002	174,240	17,150	1,844	103.79	183,000	0.0900	0.0937	1.0459	
181984	BRAY PHILLIP /BRANDEN ROBERT LYLE	1/28/2014	EXCPFF	90.00 DEPTH: 135.00	M5P	1992	224,850	28,080	2,653	94.08	249,600	0.1100	0.1125	1.0133	
181998	KELLEY STERLING & MADIE SMITH/WILKEY WILLIAM J	1/28/2014	EXCPFF	50.00 DEPTH: 160.00	F3	1958	40,620	2,250	924	46.40	45,000	0.0500	0.0500	0.9527	
182000	STARKEY JERROD & SYDNEY/WILLIAMS GERALD & PHYLLIS	1/29/2014	EXCP SQ	66860.00 AC: 1.5303 FF: 220.00 DEPTH: 303.00	M4	1976	133,780	20,390	1,846	83.52	162,000	0.1300	0.1259	0.9517	
59908	R 5440010001-012-00-04					1976									0.0000

True Automation, Inc.

