

**2015-2016 Reappraisal Plan  
and Mass Appraisal Report**

**Sec. 6.05. Appraisal Office.**

- (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 for 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.

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**List of Attached Items**

- Attachment A: Property Tax Professional Core Education
- Attachment B: Continuing Education for Property Tax Professionals
- Attachment C: Approved Educational Courses
- Attachment D: 2012 MAPS Review
- Attachment E: Qualification of Sale form
- Attachment F: 2015-2016 Residential and Land Reappraisal Schedule
- Attachment G: Residential Neighborhood Codes listing
- Attachment H: Residential Neighborhood Synopsis
- Attachment I: Commercial Market Survey example
- Attachment J: Commercial Apartment Survey Worksheet
- Attachment K: 2015-2016 Commercial Reappraisal Schedule
- Attachment L: Commercial Neighborhood Codes
- Attachment M: Commercial Unit Value Comparison example
- Attachment N: 2015-2016 Business Personal Reappraisal Schedule
- Attachment O: Business Personal Property PCA Neighborhood Codes

## **Potter-Randall Appraisal District 2015-2016 Reappraisal Plan and Mass Appraisal Report**

### **Introduction**

#### **Scope of Responsibility**

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

The Potter-Randall County Appraisal District (CAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. Each county, Potter and Randall, has its own board of directors, appointed by the taxing units within the boundaries of each county, constituting the district's governing body. The chief appraiser, appointed by the board of directors of each county, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for property tax appraisal and exemption administration for approximately 22 jurisdictions or taxing units in both Potter and Randall Counties combined. Each taxing unit, such as the county, city, school, junior college, water district, etc., sets its own tax rate to generate revenue to pay for operating budgets and public services such as police and fire protection, public schools, road maintenance, courts and water and sewer system. Our appraisal district also administers various types of property tax exemptions such as those for homeowners, the elderly, the disabled, disabled veterans, charitable or religious organizations, pollution control, minimum value, Freeport, leased personal vehicles and vehicles used for both personal and to produce income. We, in addition, maintain records on abatements, tax deferrals, historical designated properties, public improvement district (PID) boundaries and Tax Increment Reinvestment Zone (TIRZ) values.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its "market value" as of January 1<sup>st</sup>. Under the tax code, Sec 1.04(7), "market value" means the price at which a property would transfer for cash, or its equivalent, 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.

The Texas Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec 23.121, 23.124, 23.1241 and 23.127), nominal value (Sec 23.18) or restricted use property (Sec 23.83 and 23.93), low income housing (Sec 23.215), allocation of interstate use property (Sec 21.03), allocation of value for commercial aircraft (Sec 21.05) and allocation of value for business aircraft (Sec 21.055). The owner of real or personal property inventory may elect to have the inventory appraised at its market value as of September 1<sup>st</sup> of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser before August 1 of the preceding year requesting that the inventory be appraised as of September 1<sup>st</sup> (Sec 23.12(f)).

The Texas Property Tax Code, Section 25.18, requires the appraisal district to implement a written plan to update appraised values for real property and personal property at least once every three years. The written plan is adopted by the appraisal district's boards of directors as required by Sec 6.05 in the Texas Property Tax Code. The district's current policy is to conduct a general reappraisal of real property at least every three years. However, some appraised values are reviewed annually and are subject to change for purposes of reflecting current market value and equalization. Personal property, mobile and manufactured homes, minerals, utilities, and industrial properties are appraised every year.

The appraised value of real estate is calculated using specific characteristic information about each property (TPTC Sec 23.01). Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent cost and market data.

The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standard of Professional Appraisal Practice (USPAP) to the extent they are applicable. In the case where the appraisal district contracts with Pritchard and Abbott for professional valuation services, the contract that is entered into by the appraisal firm requires adherence to USPAP professional standards. A copy of their written plan is included in this report.

## **Personnel Resources**

The Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling the district operations. The Potter-Randall Appraisal District staff consists of 39 full-time employees and two part-time contract labor workers as needed for appraiser and GIS mapping support. The full-time employees consist of the following classifications.

- 1 – Chief Appraiser
- 4 – Supervisory and Management
- 34 – Support Personnel

The district operates with a philosophy of “team work” and our mission is to uphold and enforce the Texas Property Tax Code and to be public servants to the community in a fair and equal manner. The district promotes the highest standard of ethical conduct as required by Title 616, Chapter 94, rule 94.100 of the Texas Administrative Code and maintains the confidentiality of specific information as mandated by the Texas Property Tax Code.

The Operations Department’s function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property. The property types appraised include residential, commercial, business personal, industrial and manufactured housing. The Information Technology Department is responsible for systems analysis and application, records maintenance, information assistance to the public, programming, production, GIS mapping, staff education and training with courses. The district’s appraisers are registered with the Texas Department of Licensing and Regulation, have earned the Registered Professional Appraiser (RPA) designation or are in the process of training and being educated toward the RPA designation. A minimum of 30 hours of continuing education units must be taken every two years to include classes on Ethics and Uniform Standards of Professional Appraisal Practices (USPAP) and legislative updates. Additionally, all appraisal personnel receive extensive training in data gathering processes used in fieldwork and statistical analyses of all types of property to ensure equality and uniformity of appraisal of all types of property. Senior appraisers deliver on-the-job training for new appraisers. Supervisors meet regularly with staff to introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal procedures. Clerical staff receives training with seminars and college courses. **A copy of core courses and continuing education courses is attached. (Attachments A, B & C)**

## **Data**

The Potter-Randall Appraisal District is responsible for establishing and maintaining approximately 141,000 real, oil and gas and personal property accounts covering 1823 square miles within the Potter County and Randall County boundaries. This data includes property characteristic and ownership and exemption information. Property characteristic data on new construction is updated through an annual field effort and in cooperation with the code enforcement offices of the cities of Amarillo and Canyon. Property characteristic data on existing property is maintained through a field review and inspection. Sales are researched through the local multiple listing service, the district’s sales letter, new construction and account review through field inspection, telephone

conversation or visitation in office. General trends in some classification of property are acquired through various sources, internal surveys conducted by district personnel, questionnaires to buyer, seller, current owner and vendors.

The district has and continues to develop a geographic information system (GIS) that is utilized in various aspects of the district's operation and appraisal process. The district utilizes digital oblique aerial imaging to aid with the appraisal process. The district's website, [www.prad.org](http://www.prad.org) offers a broad range of information available for public access, including property search, property characteristics data, certified values of each property, types of exemptions, board of director and appraisal review board meetings and a tax calendar. The website also displays low income housing capitalization rates, PRAD budget and utility costs. Additional proposed website enhancements include adding GIS mapping, prior year values and ownership history.

### **Shared Appraisal District Boundaries**

The district had overlapping properties with Swisher County Appraisal District and Oldham County Appraisal District. Pursuant to Section 6.025 of the Texas Property Tax Code, a written and signed agreement with each county exists that lists the procedures to coordinate our appraisal activities to minimize the differences in maintaining our records and other administrative data. The shared property still applies for the tax years prior to 2008. Beginning with the 2008 tax year, the Potter-Randall Appraisal District boundaries are the county lines. The Potter-Randall Appraisal District is now responsible for the appraisal of the property located in Happy ISD, Wildorado ISD and the City of Happy located in Randall County.

### **Independent Performance Test**

TPTC Sec 5.10

*"(a) At least once every two years, the comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller considers appropriate. In conducting the study, the comptroller shall apply appropriate standard statistical analysis techniques to data collected as part of the study of school district taxable values required by Section 403.302, Government Code.*

*(b) The published findings of a ratio study conducted by the comptroller shall be distributed to all members of the legislature and to all appraisal districts.*

*(c) In conducting a study under this section, the comptroller or the comptroller's authorized representative may enter the premises of a business, trade, or profession and inspect the property to determine the*

*existence and market value of property used for the production of income. An inspection under this subsection must be made during normal business hours or at a time mutually agreeable to the comptroller or the comptroller's authorized representative and the person in control of the premises."*

The methodology used in the property value study includes stratified samples to improve sample representatives and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For the appraisal district, the reported measures include median level of appraisal for accuracy in smaller samples; coefficient of dispersion (COD) for the measure of appraisal uniformity and equity; the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall which measures bias and by state category: A-residential, B-multi-living unit property, C-unimproved land, D-value of agricultural land and F1-commercial improved property. The study also includes L1-business personal property, G-oil, gas and minerals and J-utilities.

**A copy of the 2013 Property Value Study is attached.**

Biennial studies are developed for the five independent school districts located entirely within the district boundaries and the two independent school districts located partially within the district boundaries. The preliminary results of this study are released in January in the year following the year of certification. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the certified year under study. This outside third party ratio study provides additional assistance to the appraisal district on determining the areas of market activity or changing market conditions.

*"TPTC, Sec 5.102 Review of Appraisal Districts*

- (a) At least every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology. After consultation with the advisory committee created under Section 403.302, Government Code, the comptroller by rule may establish procedures and standards for conducting and scoring the review.*
- (b) In conducting the review, the comptroller is entitled to access to all records and reports of the appraisal district, to copy or print any record or report of the appraisal district, and to the assistance of the appraisal district's officers and employees.*
- (c) At the conclusion of the review, the comptroller shall, in writing, notify the appraisal district concerning its performance in the review. If the*

*review results in a finding that an appraisal district is not in compliance with generally accepted standards, procedures, and methodology, the comptroller shall deliver a report that details the comptroller's findings and recommendations for improvement to:*

- 1. The appraisal district's chief appraiser and board of directors; and*
- 2. The superintendent and board of trustees of each school district participating in the appraisal district.*

*(d) If the appraisal district fails to comply with the recommendations in the report and the comptroller finds that the board of directors of the appraisal district failed to take remedial action reasonably designed to ensure substantial compliance with each recommendation in the report before the first anniversary of the date the report was issued, the comptroller shall notify the Board of Tax Professional Examiners, or a successor to the board, which shall take action necessary to ensure that the recommendation in the report are implemented as soon as practicable.*

*(e) Before February 1 of the year following the year in which the Board of Tax Professional Examiners, or its successor, takes action under Subsection (d), and with the assistance of the comptroller, the board shall determine whether the recommendations in the most recent report have been substantially implemented. The presiding officer of the board shall notify the chief appraiser and the board of directors of the appraisal district in writing of the board's determination."*

## **Methods and Assistance Program Review Report**

**A copy of the most recent preliminary Methods and Assistance Program Review report is attached with the Implementation Status Report. (Attachment D)**

## **Potter-Randall Appraisal Process**

### **Appraisal Responsibilities**

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation and other purposes on all real and personal property. A physical description of the property is maintained in the appraisal record on all personal property, land and building property. The appraisal department is responsible for administering, planning and coordinating the team of appraisers to collect data and maintain all commercial, industrial, residential, mobile homes, manufactured homes and personal property which are located in the boundaries of the Potter-Randall Appraisal District. The goal is to field inspect business personal property annually. Mobile homes and manufactured homes will be inspected annually through the use of building permits, park lists, Pictometry, Changefindr and Sketch Check. Residential property in both Potter and Randall Counties will be inspected at least once every three years with the use of physical inspection, aerial photographs and Pictometry. One-third of commercial property will be inspected each year. Meeting this goal is dependent on legislative changes and market trends. Data for minerals, pipelines and utilities is provided by the appraisal services contractor each year.

### **Appraisal Resources**

The appraisal district's personnel consists of 17 full-time management, senior appraisers and field appraisers, four appraisal assistants and one contract part-time appraiser. Sources of data used by field appraisers include the property characteristic information contained in the district's CAMA computer system. The information is printed on an appraisal record card, or personal property worksheets. Other data used includes maps, sales data, fire and damage reports, building permits, condemnation reports, photos, assumed name certificates, appraisal and real estate publications, septic system reports, county meter reports, 9-1-1 Emergency District address reports and actual cost and income information from the property owner.

The district receives and collects data information through field review of neighborhoods, the new construction field review by the field appraisers, building permits from the cities of Amarillo and Canyon, from data request mailed by the district, city of Amarillo hotel/motel occupancy report, local commercial surveys conducted by real estate brokers, from sales data received through the local multiple listing service, from ARB hearings, newspaper articles, local publications, correspondence from the property owner via telephone, mail, e-mail, 9-1-1 address assignments, Pictometry, Changefindr, Sketch Check, GIS, the district's website, the Internet, from fee appraisals provided to the district, from local economic influences and disasters, from periodic regional seminars and meetings with other West Texas Central Appraisal Districts. Pictometry Changefindr's aerial photographs will mark accounts with changes in rooflines since the 2011 flyover project and Sketch Check verifies the sketch of buildings based on the 2013 flyover project.



## **Data Collection Procedures**

Data collection procedures have been established for the residential, commercial and personal property areas. The field appraisers are assigned to specific areas to work in both Potter and Randall counties to conduct field inspections. There are periods of time; however, where all field appraisers will conduct field inspections in an area of priority as demanded to accomplish the field activity. Appraisers conduct field inspections and record any changes in information either on a real property appraisal card or a personal property worksheet. Field inspections are also conducted from the building permit information transferred into the district's CAMA system that produces a paper record worksheet used in the field by the field appraisers. Pictometry ChangeFindr and Sketch Check qualify as an Alternative to Periodic On-Site Inspections under IAAO Standard 3.3.5 on Mass Appraisal of Real Property 2008.

Requests for reappraisal made by property owners are captured on the districts recheck form that is utilized for the current appraisal year as well as upon certification of the appraisal roll for the upcoming appraisal year. The field appraisers utilize a Commercial Field Worksheet for Business Personal and a Mobile Home & Manufactured Homes Field Worksheet for field data collection. These utility forms ensure that the quality of the data collected is complete and concise in establishing accurate values of all types of property. The district emphasizes the importance of accurate collection of data and daily review of fieldwork by the senior appraisers helps to maintain the standard required on the various field activities that are the responsibility of each appraiser. The daily review references consistency, areas of additional training on identified procedures and re-evaluating procedures based on the CAMA updates to the system or technology or industry equipment and tools to replace existing methods of data collection.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides reliable 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 owners have the opportunity to review information on their property and forward corrections via e-mail. For the property owner without access to the Internet, letters are sometimes submitted notifying the district of inaccurate data. Properties identified in this manner are added to a work file and inspected at the earliest opportunity. Accuracy and validity in property descriptions and characteristic data is the highest goal and is stressed throughout the appraisal process from year to year. Appraisal opinion quality and validity relies on data accuracy as its foundation.

The quality of the data used is extremely important in estimating market values of taxable property. While work performance standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of each appraiser. New appraisers are trained in the specifics of data collection and the classification system set forth and recognized 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. Senior appraisers are 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**

Permits are returned to data entry and entered into the system. The appraiser shall indicate if the permit needs to be returned to the appraiser to check accuracy of data entered and the resulting value. The majority of the data collected in the field is entered by computer staff with supervision by the field appraiser. Data updates and file modification for property descriptions and input accuracy is conducted as the responsibility of the field appraiser and appraisal supervisors. Business personal field appraisers enter data and the appraisal assistants audit the account data for accuracy.

### **Individual Value Review Procedures**

#### **Field Review**

The date of last inspection and the CAD appraiser responsible are listed on the CAMA record or property card. If a property owner or a jurisdiction disputes the district's records concerning this data during a hearing, via a telephone call or other correspondence received, the record may be corrected based on the evidence provided or an on-site inspection may be conducted. Typically, a field inspection is requested to verify this information for the current year's valuation or for the next year's valuation. Every year a field review of real property located in certain areas or neighborhoods in the jurisdiction is done during the data review/re-list field effort. A field review is performed on all personal property accounts with available situs each year. Pictometry ChangeFindr and Sketch Check will be used to discover property differences on real property.

#### **Qualification of High or Low Sales**

Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. When a property sells at an abnormally high or low sale price, additional investigation will be performed to determine if the sales price should be adjusted and qualified for ratio studies. If no adjustments can be made from the information gathered regarding the sales price and the sales price is not within the ratio study norms, the sale should be excluded from the ratio study. The sale will be reviewed periodically to see if the sales price is the beginning of a trend on sales prices of similar properties, or just a one-time sale that does not reflect the entire market. The Qualification of Sale document (Attachment E) will be completed by the appraiser working the sale on all commercial properties. Based upon the responses to the areas of inquiry the sale will be qualified or disqualified as a reasonable sale price for the ratio study.

## **Office Review**

Office reviews are completed on properties where updated information has been received from the owner of the property and is considered accurate and correct. Data mailers, sent en masse, or at the request of the property owner, frequently verify some property characteristics or current condition of the property. When the property data is verified in this manner, and considered accurate and correct, field inspections may not be required. The personal property department mails property rendition forms in January of each year to assist in the annual review of the property.

## **Performance Test**

The real property appraisers are responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within certain neighborhoods or districts by appraisal staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors for the neighborhood. This information is the basis for updating property valuation for the entire area of property to be evaluated. Field appraisers, in many cases, may conduct field inspections to ensure the accuracy of the property descriptions at the time of sale for this study. This inspection is to ensure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of the sale. Also, property inspections are performed to discover if property characteristics had changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property after the negotiation and agreement in price was concluded minus any sales concessions. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

## **Residential Appraisal Valuation Process**

The residential appraisers are responsible for developing equal and uniform market values for residential improved and vacant property. There are approximately 34,410 residential improved parcels, 2,902 mobile home and manufactured housing parcels and 7,399 vacant land parcels that include agricultural parcels in Potter County. Randall County has approximately 42,453 residential improved parcels, 3,031 mobile home and manufactured housing parcels and 7,122 vacant land parcels that include agricultural parcels.

The district subscribes to Marshall and Swift (M&S), a nationwide value estimator, Residential Cost Handbook for cost figures. Marshall and Swift is dedicated to providing the appraisal industry with the most current and accurate building cost data. Periodic updates are provided for building cost, market trends and evaluate industry standards from M&S. The residential cost figures are loaded into the district's CAMA system and have been modified and customized to fit Potter and Randall counties local residential building and labor market with an area modifier. The characteristics data collected on each residential dwelling drives the computer assisted mass appraisal approach to valuation. The district's cost schedules are updated as required.

### **Appraisal Resources**

- **Personnel** – The residential appraisal staff consists of six appraisers, four appraisal assistants and one part-time contract appraiser. The following appraisers are responsible for researching and estimating the market value of residential property:
  - Director of Appraisals – Residential and Land
  - Senior Appraiser – Residential and Land
  - Senior Appraiser – Rural Residential and Land
  - Field Appraiser (6)
  - Appraisal Assistant (4)
- **Data** – An individualized set of data characteristics for each residential dwelling and multiple family units in this district are collected in the field and data entered to the computer. The property characteristic data drives the application of computer-assisted mass appraisal (CAMA) under the Cost, Market and Income Approaches to property valuation.

### **Valuation Approach**

Reappraisal Schedule – A copy of the 2015-2016 Residential Reappraisal Schedule is attached. (Attachment F)

### **Land Analysis**

Residential land valuation analysis is conducted prior to neighborhood sales analysis. The value of the land component is estimated based on available

market sales for comparable and competing land under similar usage. A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price of land located in the neighborhood. Computerized land tables file stores the land information required to consistently value individual parcels within neighborhoods given known land characteristics. Specific land influences are considered where necessary, and depending on neighborhood and individual lot or tract characteristics, to adjust parcels outside the neighborhood norm for such factors as access, view, shape, size and topography. Inventory lots are appraised as provided by Section 23.12 of the Texas Property Tax Code. The appraisers use abstraction and allocation methods to ensure that estimated land values best reflect the contributory market value of the land to the overall property value.

### **Analysis of Market Areas**

Data on regional economic forces such as demographic patterns, regional locational 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 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 continuing education in the form of Property Tax Education Coalition courses.

The development of neighborhoods and market analysis is described below *under Neighborhood and Market Analysis*. The general market areas for Potter and Randall Counties for property categories A, C and M are as follows: 1. City of Amarillo – Amarillo is the largest city within the Potter and Randall Counties with a population of approximately 190,695 people. It is located on and along the Potter and Randall County borders. 2. City of Canyon – This market area is located approximately 11 miles south of the City of Amarillo in Randall County. The city of Canyon has approximately 13,300 people. 3. Randall County – Randall County has a population of approximately 120,725 people. It has a total area of 922 square miles. 4. Potter County – Potter County has a population of approximately 121,073 people. It has a total area of 922 square miles. While the Potter-Randall Appraisal District believes these are the defined market areas, a detailed review of the properties within each of these areas, the districts appraisers have further defined properties into neighborhoods in order to better appraise the properties at market value and to appraise them as equally and uniformly as possible. A complete analysis of the establishment of neighborhoods is as follows. General market areas for categories D and E are Potter County and Randall County.

### **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 various market areas within each of the political entities known as Independent School Districts (ISD). Analysis of comparable market sales forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales indicate the effects of these market forces and are interpreted by the appraiser into an indication of market price ranges and indications of property component change considering a given time period relative to the date of appraisal. Cost and Market Approaches to estimate value are the basic techniques utilized to interpret these sales. For multiple family properties the Income Approach to value is also utilized to estimate an opinion of value for investment level residential property.

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 with similar characteristics has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwelling, 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 new homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the stage of equilibrium, older neighborhoods can be more desirable due to their 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 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 simply defined as similar neighborhoods in similar locations. Each residential neighborhood is assigned to a neighborhood group 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, and in soft sale areas on a neighborhood group basis. A neighborhood list is attached. (Attachment G)

### **Highest and Best Use Analysis and Neighborhood Codes**

The highest and best use of property is the reasonable and probable the use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes have economic negative influences, 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. The Texas Property Tax Code (TPTC), Section 23.01 (c) requires that the market value of a residence homestead shall be determined solely on the property value as a residence homestead, regardless of whether this residential use of the property by the owner is considered to be the highest and best use of the property. A copy of the residential neighborhood codes is attached.

### **Valuation and Statistical Analysis (Model Calibration)**

#### **Cost Schedules**

All residential parcels in the district are valued with a replacement cost estimated from identical cost schedules based on the improvement classification system using a comparative unit method. The district's residential cost schedules are estimated from Marshall and Swift, a nationally recognized cost estimator service. These cost estimates are compared with sales of new improvements and evaluated from year to year and indexed for neighborhood factors and

influences that affect the total replacement cost of the improvements in a smaller market area based on evidence taken from a sample of market sales.

A review of the residential cost schedule is performed annually. As part of this review and evaluation process of the estimated replacement cost, newly constructed sold properties representing various levels of quality of construction in the district are considered. The property data characteristics of these properties are verified and photographs are taken of the samples. CAD replacement costs are compared against Marshall and Swift, a nationally recognized cost estimator, and the indicated replacement cost abstracted from these market sales of comparably improved structures. 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 new regional multiplier or economic index factor and indications of neighborhood economic factors are developed for use in the district's cost schedule to be in compliance with local building costs as reflected by the local market. PRAD's residential cost schedules were updated August 2013 for the 2014 reappraisal year.

### **Sales Information**

A sales file for the storage of "snapshot" sales data at the time of sale is maintained for real property. Residential improved and vacant land sales, along with commercial improved and vacant land sales are maintained in a sales information system. Residential improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to the buyer, field discovery, protest hearings, Board of Realtor's Multiple Listing Service, various sale vendors, builders, fee appraisers, realtors and the Texas Comptroller of Public Accounts. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale prices. The effect of time as an influence on price was considered by paired comparison and applied in the ratio study from prior year to current year to the sales as indicated within each neighborhood area.

Neighborhood sales reports are generated as an analysis tool for the appraiser in the development and estimation of market price ranges and property component value estimates. Abstraction and allocation of property components based on sales of similar property is an important analysis tool to interpret market sales under the cost and market approaches to value. These analysis tools help determine and estimate the effects of change, with regard to price, as indicated by sale prices for similar property within the current market.

### **Statistical Analysis**

The residential valuation appraisers perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market. Ratio studies are conducted on each of the residential valuation neighborhoods in the district to judge the two primary aspects of mass appraisal accuracy—level



and uniformity of value. Appraisal statistics of central tendency generated from sales ratios are evaluated and analyzed for each neighborhood. The level of appraised values is determined by the weighted mean ratio for sales of individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods.

The appraiser, through the sales ratio analysis process, reviews every neighborhood annually. 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 or whether the level of market value in a neighborhood is at an acceptable level.

### **Market and Cost Reconciliation and Valuation**

Neighborhood analysis of market sales to achieve an acceptable sale ratio or level of appraisal is also the reconciliation of the market and cost approaches to valuation. Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. 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 particularly specified in a purely cost model.

The following equation denotes the hybrid model used:

$$MV = LV + (RCN - AD)$$

Whereas, in accordance with the cost approach, the estimated market value (MV) of the property equals the land value (LV) plus the replacement cost new (RCN) of property improvements less accrued depreciation (AD). As the cost approach separately estimates both land and building contributory values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal to an acceptable standard as indicated by market sales. Thus, demand side economic factors and influences may be observed and considered. These market, or location adjustments, may be abstracted and applied uniformly within neighborhoods to account for locational variances between market areas or across a jurisdiction. Whereas, in accordance with the Market Approach, the estimated market value (MV) of the property equals the basic unit of property, under comparison, times the market price range per unit for sales of comparable property. For residential property, the unit of comparison is typically the price per square foot of living area or the price indicated for the improvement contribution. This analysis for the hybrid model is based on both the

cost and market approaches as a correlation of indications of property valuation. A significant unknown for these two indications of value is determined to be the rate of change for the improvement contribution to total property value. The measure of change for this property component can best be reflected and based in the annualized accrued depreciation rate. This cost related factor is most appropriately measured by sales of similar property. The market approach, when improvements are abstracted from the sale price, indicates the depreciated value of the improvement component, in effect, measuring changes in accrued depreciation a cost factor. The level of improvement contribution to the property is measured by abstraction of comparable market sales, which is the property sale price less land value. The primary unknown for the cost approach is to accurately measure accrued depreciation affecting the amount of loss attributed to the improvements as age increases and condition changes. This evaluation of cost results in the depreciated value of the improvement component based on age and condition. The evaluation of this market and cost information is the basis of reconciliation and indication of property valuation under this hybrid model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluates a ratio study that compares recent sales prices of properties within a delineated neighborhood with the value of the properties based on the estimated depreciated replacement cost of improvements plus land value. The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal based on sold properties. This ratio is compared to the acceptable appraisal ratio, 95% to 105% as used in the State property value study, to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This abstraction of property components allows the appraiser to focus on the rate of change for the improvement contribution to the property by providing a basis for calculating accrued depreciation attributed to the improvement contribution. This impact on value is usually the most significant factor affecting the property value and the most important unknown to determine by market analysis. Abstraction of the improvement component from the adjusted sale price for a property indicates the effect of overall market suggested influences and factors on the price of improvements that were a part of this property, recently sold. Comparing this indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicates any loss in value due to accrued forms of physical, functional or economic obsolescence. This is a market driven measure of accrued depreciation and results in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicate the trending of this rate of change over certain classes of improvements with certain neighborhoods. Based on this market analysis, the

appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculates the improvement value of all property with the sale sample to consider and review the effects on the neighborhood sale ratio. After an acceptable level of appraisal is achieved within the sale sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sale prices available within a given neighborhood. Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The estimated property values calculated for each neighborhood are based on market indicated factors applied uniformly using a neighborhood modifier to all properties within a neighborhood. Finally, with all the market-trend factors applied, a final ratio study 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 verifies appraised values against overall trends as exhibited by the local market, 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 that law, beginning in the second year a property receives a homestead exemption; any increases in the assessed 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
- 110 Percent of the previous year's value (TPTC Section 23.23 as revised January 1, 2008); PLUS the value of any improvements added since the last re-appraisal.

Appraised values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1<sup>st</sup> of the year following sale of the property and the property is appraised at its market value. An analogous provision applies to new homes. While a developer owns them, unoccupied residences may be partially complete and appraised as part of an inventory. This valuation is estimated using the district's land value and the percentage of completion for the improvement contribution that usually is similar to the developer's construction costs as a basis of completion on the valuation date. However, in the year following changes in completion, occupancy, or sale, they are appraised at market value.

## **Individual Value Review Procedures**

### **Field Review**

The appraiser identifies individual properties in critical need of field review through sales ratio analysis. Sold properties are field reviewed on a monthly and periodic basis to check for accuracy of data characteristics.

### **Qualification of High or Low Sales**

Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. When a property sells at an abnormally high or low sale price, additional investigation will be performed to determine if the sales price should be adjusted and qualified for ratio studies. If no adjustments can be made from the information gathered regarding the sales price and the sales price is not within the ratio study norms, the sale should be excluded from the ratio study. The sale will be reviewed periodically to see if the sales price is the beginning of a trend on sales prices of similar properties, or just a one-time sale that does not reflect the entire market. Based upon the responses to the areas of inquiry the sale will be qualified or disqualified as a reasonable sale price for the ratio study.

### **Office Review**

Once field review is completed, the appraiser conducts a routine valuation review of all properties as outlined in the discussion of ratio studies and market analysis. Valuation reports comparing previous values against proposed and final values are generated for all residential improved and vacant properties. The 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 Director of Appraisals is satisfied with the level and uniformity of value for each neighborhood, the estimates of value are used for current year Notices of Appraised Value.

## **Performance Tests**

### **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 neighborhood to allow the appraiser to review general market trends within their area of responsibility, and provide an indication of market appreciation over a specified period of time. The PC-based ratio studies

are designed to emulate the findings of the state comptroller's annual property value study for category "A" property.

### **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 weighted sales ratio and pricing trends, to the appraisal supervisors and 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 and Industrial Property Valuation Process**

### **Introduction**

#### **Appraisal Responsibility**

This mass appraisal assignment includes all of the commercially described real property which falls within the responsibility of the commercial valuation appraisers of the Potter-Randall Appraisal District. There are approximately 5,650 commercial improved parcels and 4,125 vacant commercial land parcels in Potter County and approximately 2,785 commercial improved parcels and 1,681 commercial vacant land parcels in Randall County. Commercial appraisers appraise the fee simple interest of properties according to statute and court decisions. However, the effect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis, as is the appraisement 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 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 following appraisers are responsible for estimating the market value of commercial and industrial property:

Director of Appraisals – Commercial, Business Personal & Industrial  
Senior Appraiser – Commercial  
Senior Appraiser – Business Personal  
Field Appraiser (5)  
Appraisal Assistants (4)  
Part Time Appraiser (1)

- Data - The data used by the commercial appraisers 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 appraisers includes actual income and expense data (typically obtained through the hearings 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 and local commercial surveys are also reviewed to provide additional support for market trends.

**A copy of the survey form is attached. (Attachment I)**

**A copy of the apartment survey worksheet is attached. (Attachment J)**

## **Preliminary Analysis**

### **Market Study**

Market studies are utilized to test new or existing procedures or valuation modifications in a limited sample of properties located in the district and are also considered and become the basis of updating whenever substantial changes in valuation are made. These studies target certain types of improved property to evaluate current market prices for rents and for sales of commercial and industrial real property. These comparable sale studies and ratio studies reveal whether the valuation system is producing accurate and reliable value estimates or whether procedural and economic modifications are required. The appraiser implements this methodology when developing cost approach, market approach, and income approach models.

Potter-Randall Appraisal District administration and personnel interact with other appraisal 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. District staff strives to maintain appraisal skills and professionalism by continuing education in the form of Property Tax Education Coalition courses approved by the Texas Department of Licensing and Regulation.

## **Valuation Approach (Model Specification)**

**Reappraisal Schedule - A copy of the 2015-2016 Commercial Reappraisal Schedule is attached. (Attachment K)**

### **Area Analysis**

Area data on regional economic forces such as demographic patterns, regional locational 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.

### **Neighborhood Analysis**

The neighborhood and market areas are comprised of land area and commercially classed properties located within the boundaries of this appraisal district. These areas consist of a wide variety of property types including multiple-family residential, commercial and industrial. Neighborhood and area analysis involves the examination of how physical, economic, governmental and social forces and other influences may affect property values within subgroups of property locations. The effects of these forces are 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 and industrial properties these subsets of a universe of properties are generally referred to as neighborhood groups or economic groups.

Neighborhoods 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), location, quality, condition or other pertinent influences. Neighborhood 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 neighborhood specific. Neighborhoods are periodically reviewed to determine if delineation is required. The geographic boundaries as well as income, occupancy and expense levels and capitalization rates by age within each neighborhood for all commercial use types and its corresponding income model have been estimated for these properties.

### **Highest and Best Use Analysis and Neighborhood Codes**

The highest and best use is the most reasonable and probable use that generates the highest net return on investment to land and 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 vacant. This perspective 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 ensures 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 perspective for value may be 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 an 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.

**A copy of the commercial neighborhood codes is attached.  
(Attachment L)**



## **Market Analysis**

A market analysis relates directly to examining 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, capitalization rate studies are analyzed to determine market ranges in price, operating costs and investment return expectations. Surveys are sent out to measure rental rates and expenses.

## **Data Collection / Validation**

### **Data Collection Manuals**

Data collection and documentation for Commercial/Industrial property is continually updated, providing a uniform system of listing the multitude of components comprising improved properties. All properties located in Potter-Randall Appraisal District are coded according to a specific classification system and the approaches to value are structured and calibrated based on this coding system.

Annually, after the sales of property have been researched, verified, keyed into the database, and quality control has been completed, the sales data is summarized and produced into list form. The confirmed sales reports, known as the Commercial Improved and Vacant Land sales listings categorize the sales by property and use type, and sort the data by location and chronological order. Many of these sales are available to the public for use during protest hearings, and are also used by the Potter-Randall Appraisal District appraisers during the hearings process.

### **Sources of Data**

In terms of commercial sales data, Potter-Randall Appraisal District receives a copy of the deeds recorded in Potter and Randall Counties. These deeds involving a change in commercial ownership are entered into the sales information system and researched in an attempt to obtain the pertinent sale information. Other sources of sale data include the protest hearings process and local, regional and national real estate and financial publications including Loopnet.

For those properties involved in a transfer of commercial ownership, a sale file is produced which begins the research and verification process. The initial step in sales verification involves a computer-generated questionnaire, which 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 of

many transactions is then attempted via phone calls to parties thought to be knowledgeable of the specifics of the sale. Other sources contacted are 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.

### **Valuation Analysis (Model Price Calibration)**

Model calibration involves the process of periodically adjusting the mass appraisal formula, 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 CAMA System contains a cost approach that utilizes the following data to arrive at a cost value for improvements. The cost approach to value is applied to improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services. Cost models are typically developed based on the Marshall Valuation Service which indicate estimated hard or direct costs of various improvement types. Cost models include the derivation of replacement cost new (RCN) of all improvements represented within the district. These include comparative base rates, per unit adjustments and lump sum adjustments for variations in property description, design, and types of improvement construction. Evaluating market sales of newly developed improved property is an important part of understanding total replacement cost of improvements. What total costs may be involved in the development of the property, as well as any portion of cost attributed to entrepreneurial profit can only be revealed by market analysis of pricing acceptance levels. In addition, market related land valuation for the underlying land value is important in understanding and analyzing improved sales for all development costs and for the abstraction of improvement costs for construction and development. 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 and estimates of soft cost factors are necessary to adjust base costs specifically for various types of improvements located in Potter and Randall Counties. Thusly, local modifiers are additional cost factors applied to replacement cost estimated by the national cost service. Estimated replacement cost new will reflect all costs of construction and development for various improvements located in Potter-Randall Appraisal District as of the date of appraisal.

Accrued depreciation is the sum of all forms of loss affecting the contributory value of the improvements. It is the measured loss against replacement cost new taken from all forms of physical deterioration, functional and economic obsolescence. Accrued depreciation is estimated and developed based on losses typical for each property type at that specific age. Depreciation estimates have been implemented for what is typical of each major class of commercial property by economic life categories. Estimates of accrued depreciation have been calculated for improvements with a range of variable years expected life based on observed condition considering actual age. These estimates are continually tested to ensure they are reflective of current market conditions. The actual and effective ages of improvements are noted in CAMA. 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. Effective age estimates are considered and reflected based on observed condition and given actual age.

Additional forms of depreciation such as external and/or functional obsolescence can be applied if observed. 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 condition adequacy or deficiency, property type or location and can be developed via ratio studies or other market analyses.

The result of estimating accrued depreciation and deducting that from the estimated replacement cost new of improvements indicates the estimated contributory value of the improvements. Adding the estimated land value, as if vacant, to the contributory value of the improvements indicates a property value by the cost approach. Given relevant cost estimates and market related measures of accrued depreciation, the indicated value of the property by the cost approach becomes a very reliable valuation technique.

### **Income Models**

The CAMA System contains an Income Approach that utilizes the following data to arrive at an income value. 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 surveys conducted by the district and by information from area rent study reviews. 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 local market

survey trends. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. This feature may also provide for a reasonable lease-up period for multi-tenant properties, where applicable. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an indication of estimated annual effective gross rent to the property.

Next, a secondary income or service income is considered and, if applicable, 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, when applicable.

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 may be included in the expenses. A non-recoverable expense represents costs that the owner pays to lease rental space. Relevant expense ratios are developed for different types of commercial property based on use and market experience. For instance, retail properties are most frequently leased on a triple-net basis, whereby the tenant is responsible for all operating expenses, such as ad valorem taxes, insurance, and common area and property 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. As a result, expense ratios are implemented and estimated based on observed market experience in operating various types 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 lump sum costs. 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. For some types of property, typical management does not reflect expensing reserves and is dependent on local and industry practices.

Subtracting for allowable expenses (inclusive of non-recoverable expenses and replacement reserves when applicable) from the annual effective gross income yields an estimate of annual net operating income to the property. Allowing management or franchise fees as a deductible expense addresses the issue of identifying intangible value. These fees represent the added value to the property based on the national or regional brand or name recognition when the expense is capitalized. A business value deduction, listed as miscellaneous expense, is

deducted from motel income models, motels and hotels are recognized to have business value. Return rates and income multipliers are used to convert operating income expectations into an estimate of market value for the property under the income approach. These include income multipliers, overall capitalization rates, and discount rates. Each of these multipliers or return rates are considered and used in specific applications. Rates and multipliers may 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 for individual income property types and uses. These procedures are supported and documented based on analysis of market sales for these property types.

Capitalization analysis is used in the income approach models to form an indication of value. This methodology involves the direct capitalization of net operating income as an indication of market value for a specific property. Capitalization rates applicable for direct capitalization method and yield rates for estimating terminal cap rates for discounted cash flow analysis are derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of property return expectations a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived and estimated from the built-up method (band-of-investment). This method relates to satisfying estimated market return requirements of both the debt and equity positions in a real estate investment. This information is obtained from available sales of property, local lending sources, and from real estate and financial publications.

Rent loss concessions are estimated for 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 total adjusted loss from these real property operations is discounted using an acceptable risk rate. 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 a rent loss deduction to be estimated for every year that the property's actual occupancy is less than stabilized occupancy.

### **Sales Comparison (Market) Approach**

The CAMA System contains a market sales analysis with a recap of the cost, market and income approaches. 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 parcels 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 that 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. The District does send the sale letter to the seller and the purchaser.

### **Final Valuation Schedules**

Based on the market data analysis and review discussed previously in the cost, income and sales approaches, the cost and income models are calibrated and finalized. The calibration results are keyed to the schedules and models in the CAMA system for utilization on all commercial properties in the district. Market factors reflected within the cost and income approaches are evaluated and confirmed based on market sales of commercial and industrial properties. The appraisers review the cost, income, and sales comparison approaches to value for each of the types of properties with available sales information. The final valuation of a property is estimated based on reconciling these indications of value considering the weight of the market information available for evaluation and analysis in these approaches to value.

### **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 calculated for each property type with available sales data. These summary statistics including, but not limited to, the weighted mean, 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.

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 replacement reserves), net operating income and capitalization rate and multipliers are continuously reviewed. Income model estimates and conclusions are compared to actual information obtained on individual commercial and industrial income properties during the protest hearings process, as well as with information from published sources and area property managers and owners.

## **Individual Value Review Procedures**

### **Field Review**

The date of last inspection, extent of that inspection, and the Potter-Randall Appraisal District appraiser responsible are listed in the CAMA system. If a property owner disputes the District's records concerning this data in a protest hearing, CAMA may be altered based on the credibility of the evidence provided. Normally, a new field check is then requested to verify this information 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 for review. Pictometry ChangeFindr is used to discover property difference.

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 neighborhoods 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. Field review of real property accounts is accomplished at a rate of one third of the categories each year. Additionally, the appraisers frequently field review subjective data items such as building class, quality of 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 neighborhoods. 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.

### **Qualification of High or Low Sales**

Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. When a property sells at an abnormally high or low sale price, additional investigation will be performed to determine if the sales price should be adjusted and qualified for ratio studies. If no adjustments can be made from the information gathered regarding the sales

price and the sales price is not within the ratio study norms, the sale should be excluded from the ratio study. The sale will be reviewed periodically to see if the sales price is the beginning of a trend on sales prices of similar properties, or just a one-time sale that does not reflect the entire market. The Qualification of Sale document (copy enclosed) will be completed by the appraiser working the sale. Based upon the responses to the areas of inquiry the sale will be qualified or disqualified as a reasonable sale price for the ratio study.

### **Office Review**

Office reviews are completed on properties subject to field inspections and are performed in compliance with the guidelines required by the existing classification system. Office reviews are typically limited by the available market data presented for final value analysis. These reviews summarize the pertinent data of each property as well as comparing the previous value to the proposed value conclusions of the various approaches to value. All sale letters are qualified or disqualified with the assistance of the Qualification of Sale form. These evaluations and reviews show proposed value changes, income model attributes or overrides, economic factor (cost overrides) and special factors affecting the property valuation such as new construction status, and a three years sales history (USPAP property history requirement for nonresidential property). 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 and uniformity of value for each commercial property within their area of responsibility, the estimates of value are used for current year Notices of Appraised Value. Each parcel is subjected to the value parameters appropriate for its use type.

### **Performance Tests**

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market prices. In a ratio study, market values (value in exchange) are typically represented with the range of sale 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 examples of market price to provide necessary representation, independent appraisals can be used as indicators for market value. This can be particularly useful for commercial 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. Examples of this are multi-family housing projects subject to



subsidized rent provisions or other governmental guarantees as provided by legislative statutes (affordable housing) or agricultural lands to be appraised on the basis of productivity or use value.

The Potter-Randall Appraisal District has adopted the policies of the IAAO Standard on Ratio Studies, circa July 2008 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 estimating equitable and accurate market values, and ultimately property assessments for these taxing jurisdictions. The primary uses of sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of property types for reappraisal; identification of potential problems with appraisal procedures; assist in market analyses; and, to calibrate models used to estimate appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Potter and Randall County Appraisal Review Boards 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 and for the Property Study from the Property Tax Division of the Comptroller's Office. In many cases, field checks may be conducted to ensure 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 neighborhood 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 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 neighborhoods. 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 sales and equity studies are performed prior to final appraisal and to annual noticing.

**A copy of the unit value comparison is attached. (Attachment M)**

## **Business Personal Property Valuation Process**

### **Introduction**

#### **Appraisal Responsibility**

There are four different personal property types appraised by the district's personal property section: Business Personal Property accounts; leased assets; vehicles and aircraft; and multi-location assets.

**Reappraisal Schedule - A copy of the 2015-2016 Business Personal Reappraisal Schedule is attached. (Attachment N)**

- Personnel - The personal property staff consists of two appraisers and four support staff.
  - Director of Appraisals – Commercial and Business Personal
  - Senior Appraiser – Personal Property
  - Field Appraiser (2)
  - Appraisal Assistant (4)

The district maintains the tangible personal property in a separate database from the real property. Business personal property, leased accounts and business accounts with multiple locations are the different types of personal property. There are approximately 6,973 personal property accounts located in Potter County and approximately 5,325 personal property accounts located in Randall County. The reappraisal on personal property accounts is conducted annually to comply with Section 22 of the Texas Property Tax Code.

The business personal property appraisal staff collects and maintains certain data on each personal property account during the annual field review. The data is entered in to the district's tangible computer system personal property worksheet.

The personal property account is classified by the State Use Code to describe the business type; then, the district has furthered stratified these codes by adding the Standard Industrial Classification (SIC) codes that are established by the federal government. The SIC codes group business types that have similar personal property characteristics. The SIC code enables the district to comparably value similar businesses and to analyze the level of uniformity and level of appraisal of all personal property accounts.

**A copy of the Business Personal Property Neighborhood Codes is attached. (Attachment O)**

As soon as possible after January 1<sup>st</sup> of each year, the business personal property rendition with definitions for the various fields to be completed by the business owner for each account is mailed to the business owner of record.

Prior to the January 1<sup>st</sup> mailing, the district researches various sources of data available to the district for discovery of new businesses or changes in existing business operations or location. The sources available to the district are several websites for Texas Sales Tax Permits, Texas State Comptroller's Corporation search and wireless radio tower locator registry with the FCC. Other sources for discovery of new businesses are InfoNation Commercial registry for commercial vehicles and trailers; publications such as Amarillo Globe Newspaper, Amarillo Business Journal, local telephone books, Amarillo City Directory; and, county filed Assumed Name certificates as well as word of mouth from commercial brokers, commercial developers and other businesses' renditions for lease companies. The field appraiser also conducts review of business personal accounts to verify new businesses and existing businesses by an annual drive-out. The field review locates new businesses that would not be found through another source and other useful information on existing businesses.

The district utilizes the Marshall and Swift commercial valuation manual for developing the different department codes of personal property depreciation tables as well as the accepted accounting practices followed in the local metropolitan area. The depreciation tables that correspond to the department code are loaded into the tangible database. The district utilizes Furniture and Fixtures; Computers; Passenger Vehicles and Light Trucks and Vans; Hi-tech Equipment; Heavy Duty Trucks; Machinery and Equipment, Leasehold and Signs; Communication Towers and Billboards as the department codes. The industrial personal properties or larger commercial properties use appropriate depreciation tables and trending factors for each specialized property. The business personal property depreciation table is updated annually.

The Potter-Randall CAD's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is reported by the property owner with the year acquired and the appraiser enters this information into the rendition worksheet on the tangible system along with a description for each line item listed on the owner's rendered personal property for each account. The appraiser will verify the department code in which the owner has listed each line item. The appraiser will adjust department codes as necessary on the rendition worksheet and not on the property owner's submitted rendition. The computerized calculation will show the depreciated value of the asset. The district uses the depreciated value of the asset as a general practice in the valuation of each account to ensure equalization and a level of uniformity for all business personal property accounts.

At the time that the filed rendition is received via mail or in person, the rendition is date stamped as date received and imaged into the account history record file in the EC Imaging database. The rendition is given to the assigned appraiser to review for reappraisal. The owner's rendered value or opinion of market value of each item on the rendition is entered into the rendered value column on the rendition worksheet. The appraiser may use their judgment in a special situation to use the owner's rendered or opinion of market value instead of the depreciated

value calculated by the computer. The appraiser will place a check mark in the use rendered column to override the depreciated value. A note addressing the judgment call is entered in to the account note as a reference.

In the event that a property owner fails to comply with TPTC Sec. 22.01 and not render the business personal property for the business, the appraiser will compare the non-rendered account with comparable rendered property with in the same PCA code for an accurate appraised value to maintain the level of appraisal and level of uniformity among the business personal property accounts. The appraiser will research the properties with current filed renditions to place an appraised value for the property. All non-rendered personal property accounts are reappraised with a current appraised value using this comparison prior to the printing and mailing of the business personal property rendition forms. The appraiser may place notes on each account that is reappraised and define the changes in appraised value. New business personal property accounts follow the same procedure for the valuing process.

The district places account flags to identify each property that has not rendered timely as mandated by TPTC, Section 22.01 to receive the 10 percent penalty for not filing timely. The appraiser places an account flag on each account that the property owner files a written request for the mandatory automatic extension filing deadline date of May 15<sup>th</sup> and an extension filing deadline date of May 30<sup>th</sup> when the owner provide good cause to the chief appraiser. The chief appraiser has the discretion to approve or deny the May 30<sup>th</sup> extension. Both extension deadlines must be filed in writing to the district prior the rendition-filing deadline of April 15 as provided in the Texas Property Tax Code Sec 22.23. The appraisal district staff notifies with a letter the granting of the extension request or in the case of denying the May 30 extension request. The letter is imaged in to the account record as verification of acknowledging the request.

The appraiser may request in writing to the property owner additional information or clarification to the information provided in the rendition. The property owner has 21 days to respond without penalty to the request. There is a 10 percent penalty imposed on the account upon failure to respond by the property owner after the twenty-one days pass. The appraiser will place a value on the account using their best judgment with the information provided and comparing the property with rendered accounts in the same SIC category. A workflow process that measures the number of days the request is begun on the date that the letter is mailed. A Notice of Appraised Value is mailed after the twenty-one days has expired when the date is after April 15 or the granted request for extension dates.

Personal property accounts are audited by one of the appraisal assistants to ensure accuracy and consistency of the information entered into the computer rendition worksheet; and, the appropriate columns are completed to ensure a correct value is calculated for the appraised value.

The field appraisers and senior appraiser will research the Assumed Name Certificates recorded and filed after January 1 each year to identify new business personal property accounts for the next year.

The appraisal assistants will assist in researching the Motor Vehicle Registration list, telephone books by categories to help in the discovery of new business personal property accounts.

The field appraisers annually obtain contact lists for leased tenant space for office buildings, shopping centers/strip, consigned merchandise malls, airport and taxing-jurisdiction owned property and conduct a review of accounts for each location and space.

The annual lists are compiled for in-home daycare, warehouse storage, aircraft, real estate agents and VIT accounts for review. Letters requesting tenant lists are mailed and upon receipt are verified against the tangible appraisal roll for changes from the prior year.

The field appraisers will conduct a field review by street to verify the business personal roll within the city limits of Amarillo and Canyon. The appraisers conducting the rural property reappraisal work the business personal property outside of the city limits of Amarillo and Canyon.

The field appraiser researches the returned mail received after the annual business personal property renditions are mailed for the current year.

## **Performance Tests**

### **Ratio Studies**

The Property Tax Division of the state comptroller's office conducts a biennial 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 Potter-Randall Appraisal District personal property values and ratios are indicated.

### **Limiting Conditions**

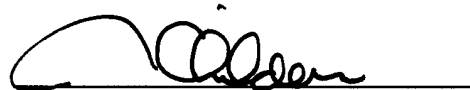
The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are 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 letters to buyers and sellers, the local multiple listing service and telephone or field research by the district staff.
4. I have attached a list of district staff providing significant mass appraisal assistance to the chief appraiser signing this certification.
5. Attached are the district's latest ratio study results.

### **Certification Statement**

"I, Jim Childers, Chief Appraiser for the Potter-Randall 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 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."

A handwritten signature in black ink, appearing to read 'Jim Childers', is written over a horizontal line.

Jim Childers  
Chief Appraiser

## Staff Providing Significant Mass Appraisal Assistance

<b>Name</b>	<b>Title</b>	<b>PTP NUMBER</b>	<b>TYPE OF ASSISTANCE</b>
Justin Floyd, RPA	Director of Appraisals	69977	Oversees Residential & Land Appraisal
Marvin Qualls, RPA, CTA	Director of Appraisals	17607	Oversees Business Personal & Commercial Appraisal
Garry Robison, RPA, CTA	Senior Appraiser Commercial	61295	Supervise Data Collection & Value Correlation
Carol Yirak, RPA	Senior Appraiser Business Personal	61302	Supervise Data Collection & Value Correlation
Dennis Cheyne, RPA, CTA	Senior Appraiser Rural Residential & Land	61562	Supervise Data Collection & Value Correlation
Greg Looney, RPA, CTA	Senior Appraiser City Residential & Land	63760	Supervise Data Collection & Value Correlation
C. Paige Miller, RPA	Field Appraiser	61287	Update Property Data & Valuation Correlation
Todd Walsh, RPA, CTA	Field Appraiser	66742	Update Property Data & Valuation Correlation
Jason Lytal, RPA	Field Appraiser	70631	Update Property Data & Valuation Correlation
Rod Bannister, RPA	Field Appraiser	71041	Update Property Data & Valuation Correlation
Jeffrey Dagley, RPA	Field Appraiser	71245	Update Property Data & Valuation Correlation
Josh Roeder, RPA	Field Appraiser	72097	Update Property Data & Valuation Correlation
David Gustin	Field Appraiser	73684	Update Property Data & Valuation Correlation
Michael Plumlee	Field Appraiser	74295	Update Property Data & Valuation Correlation
Ryan Liedtke	Field Appraiser	74293	Update Property Data & Valuation Correlation
Sharee Lowe	Field Appraiser	74294	Update Property Data & Valuation Correlation
Ron Huyck, RPA	Field Appraiser (Part-Time Contract)	61166	Update Property Data & Valuation Correlation



## **2013 Property Value Study**



# Window on State Government

Susan Combs Texas Comptroller of Public Accounts

## 2013 Property Value Study CAD Summary Worksheet

### 188 Potter

Category	Number of Ratios **	2013 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price- Related Differential
A. Single-Family Residences	1,264	8,934,388,718	.97	8.66	73.41	94.69	1.02
B. Multi-Family Residences	42	478,841,313	*	*	*	*	*
C1. Vacant Lots	0	233,037,595	*	*	*	*	*
C2. Colonia lots	0	0	*	*	*	*	*
D2. Rural Real F & L	0	4,108,302	*	*	*	*	*
E. Real Prop NonQual	10	41,310,263	*	*	*	*	*
F1. Commercial Real	136	2,206,255,592	.98	15.44	51.47	77.20	1.04
	0	193,016,224	*	*	*	*	*

Category	Number of Ratios **	2013 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10% of Median	% Ratios w/in (+/-) 25% of Median	Price- Related Differential
F2. Industrial Real							
G. Oil, Gas, Minerals	30	98,054,880	*	*	*	*	*
J. Utilities	13	734,319,167	1.13	12.52	30.76	92.30	1.17
L1. Commercial Personal	113	1,489,067,142	1.01	4.36	91.15	99.11	.99
L2. Industrial Personal	0	691,060,565	*	*	*	*	*
M. Other Personal	0	47,101,186	*	*	*	*	*
O. Residential Inventory	0	59,973,139	*	*	*	*	*
S. Special Inventory	0	83,062,253	*	*	*	*	*
Overall	1,608	15,293,596,339	.98	9.31	70.95	93.15	1.02

\* Not Calculated - Need a minimum of 5 ratios from either (A) categories representing at least 25% of total CAD category value or (B) 5 ISDs or half the ISDs in the CAD, whichever is less

\*\* Statistical measures may not be reliable when the sample is small

## **Contracted Appraisal Services**

## **Procedures for Reviewing/Verifying/Evaluating Contractor's Appraisal Procedures**

1. Verify scope of work per contractual terms (type of value desired, "as of" date, perspective taken by appraiser, etc.) and other areas of contractor versus CAD responsibility.
2. Verify that contractor's appraisers assigned to this job are properly registered and/or certified with Texas Department of Licensing and Regulation as required to perform appraisals for ad valorem tax purposed in Texas.
3. Contact responsible parties of contractor and inquire as to methodologies and approaches considered and used for each type of property being appraised by the contractor. This inquiry should proceed far enough so that all affected CAD employees thoroughly understand why the contractor has chosen which approach for which type of property. All exceptions and departures from USPAP guidelines by contractor should be thoroughly discussed to the CAD's satisfaction.
4. Inquire as to whether the contractor is referencing all appropriate data sources applicable to the type of property being appraised. Examples include Texas Railroad Commission for oil and gas production data or Federal Surface Transportation Board annual reports for Class I railroads.
5. Inquire as to whether the contractor is following all laws and statutory provisions applicable to the type of property being appraised. Examples include Property Tax Code Section 23.175 provisions regarding oil and gas price forecasts to be incorporated into discounted cash flow appraisals of mineral interests, or the various laws regarding business personal property rendition compliance.
6. Inquire as to whether contractor's methods and conclusions of value satisfy in the broadest sense of the statutory definition of fair market value per Property Tax Code Section 1.04(7). For example, does the contractor employ methods and procedures that allow the contractor to arrive at an appropriate amount of replacement cost new (for cost-based schedules) and depreciation in all forms? Does the payout calculation on a sample of oil and gas mineral interest appraisals appear reasonable or in line with industry norms? The thrust of this inquiry is not for the CAD to explicitly tell the contractor what value to derive for any particular property, but instead only to ensure the contractor is following all appropriate and generally accepted appraisal practices to the fullest extent possible.
7. Inquire as to whether the contractor is having meetings or otherwise corresponding with the taxpayers as needed to informally resolve valuation disputes. Request the contractor provide the nature and substance of such contact with the taxpayers with

ample opportunity to present their facts and opinions and be dealt with in a professional, fair and impartial manner.

8. Does the contractor make their staff freely available for any scheduled ARB hearings? Does the contractor attend these hearings with an open mind, present testimony in a professional and helpful demeanor and otherwise appropriately and responsibly represent the CAD in these hearings?
9. Does the contractor follow through on agreements made with taxpayers in informal meetings or formal hearings?
10. Does the contractor provide final values for certification, including all documentation required, in a timely manner per statutory contractual obligations, in the form and content desired by the CAD?
11. Does the contractor assist CAD in working with, and resolving any disputes with the Property Tax Assistance Division (PTAD) per contractual obligations?

## **Procedure for Evaluating Contractor's Property Discovery Process**

1. Contact responsible parties of contractor (appraiser, division order analyst, etc.) and inquire on progress being made to discover new property for the current tax year. For mineral appraisals, the main data source is the Texas Railroad Commission's production records as reported monthly by operators. For industrial, utility and related personal property, data sources are more diverse and may include, but are not limited to: state or federal agencies (Texas Railroad Commission, Texas Comptroller, Public Utility Commission, Federal Energy Regulatory Commission, etc.), renditions, knowledgeable local third-parties, industry and trade publications, newspaper articles, permits and personal inspection and other fieldwork.
2. Request list from contractor of all new properties discovered for comparison/verification with any independent list developed in-house by using the newspaper, journal articles and related news stories.
3. Relay and discrepancies found in step 2 to contractor, if desired or necessary, for remedial action. Consult with contractor's staff or management for corrections and/or improvements or enhancements to contractor's discovery process.
4. Repeat steps 2 and 3 as needed.

## **Procedure for Reviewing Appraisals Performed by Contractor and Documentation Maintenance**

1. Randomly select several pipeline, utility and mineral accounts to be reviewed prior to mailing Notices of Appraised Value.
2. Request a copy of the appraisals for the selected accounts.
3. Discuss the procedure used to appraise the property with the contractor representative responsible for the type of property selected pursuant to procedures for evaluating the appraisal services firm.
4. Image copies of this account and appraisals for that account in the imaging system to be maintained as documentation of this procedure implementation.
5. Image also in the Maps – Contracted Appraisal Services section.



## **Pritchard and Abbott, Inc. Reappraisal Plan**



**PRITCHARD & ABBOTT, INC.**  
**VALUATION CONSULTANTS**

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4900 OVERTON COMMONS COURT / FT. WORTH, TEXAS 76132-3687 / PHONE: (817) 926-7861 / FAX: (817) 927-5314

July 1, 2014

To: Appraisal Services Clients

Re: Reappraisal Plan For Tax Years 2015 and 2016

Enclosed is a copy of the Reappraisal Plan for Tax Years 2015 and 2016; and, this is required by S.B. 1652 passed in May 2005. This Senate Bill enacted by the Legislature of the State of Texas requires the Board of Directors of an Appraisal District to develop, biennially, a written plan for periodic reappraisal of all property within the District bound areas according to requirements of the Tax Code Section 25.18.

Since our firm provides appraisal services to you for certain property types, we are providing you with a copy of information that addresses all of the complex property services we provide. The enclosed Reappraisal Plan includes these services: mineral interest, industrial, utility and personal property appraisal and appraisal-related materials for your plan. Appraisal services for some of these property types may not be applicable to your Appraisal District.

Should you want to discuss the content of this report, please call Engineering Services at our Fort Worth Office toll-free number which is 1.800.880.7861.

Very truly yours,

Victor W. Henderson, P.E.  
Manager/Engineering Services

VWH/jh

Enclosure

**RECEIVED**

JUL 09 2014

**POTTER RANDALL**  
**APPRAISAL DISTRICT**



**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**

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\*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 79<sup>th</sup> 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 not withstanding 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 3<sup>rd</sup>-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 perquisites.

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.

#### **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:

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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;
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- **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.



**PRITCHARD & ABBOTT, INC.**  
**VALUATION CONSULTANTS**

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4900 OVERTON COMMONS COURT / FT. WORTH, TEXAS 76132-3687 / PHONE: (817) 926-7861 / FAX: (817) 927-5314

January 6, 2014

**Re: Uniform Standards of Professional Appraisal Practice (USPAP)**  
**USPAP Manual/Appraisal Report for Tax Years 2014 and 2015**

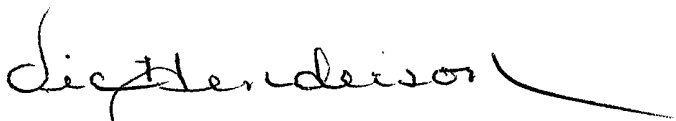
Enclosed is a copy of our above Manual/Appraisal Report dated January 1, 2014. This Report does recognize the most recent modifications made by the Appraisal Standards Board of The Appraisal Foundation. These modifications are not major and include clarification and revisions to existing Standards.

Since our firm provides certain appraisal services to you that relate to Minerals, Industrial, Utility, Personal Property and/or Real Estate, we are sending you a copy of this updated USPAP Report which addresses generally accepted appraisal methods and techniques being used by our firm and as required by the Texas Property Tax Code, Sec. 23.01 (b) "Appraisals Generally." We wanted you and your staff to have this Report for reference and information.

Also, later this year we will send you a Reappraisal Plan for tax years 2015 and 2016 relative to services we provide.

Should you want to discuss the content of this USPAP Report, please call Engineering Services at our Fort Worth Office toll-free number which is 1.800.880.7861.

Very truly yours,



Victor W. Henderson, P.E.  
Manager/Engineering Services

VWH/jh

Enclosure



**PRITCHARD & ABBOTT, INC.  
VALUATION CONSULTANTS**

**THE APPRAISAL OF  
MINERAL, INDUSTRIAL, UTILITY, PERSONAL PROPERTY  
AND  
RESIDENTIAL REAL ESTATE  
  
AS PER  
  
UNIFORM STANDARDS OF  
  
PROFESSIONAL APPRAISAL PRACTICE  
  
(USPAP)**

**January 1, 2014**

**Includes, in part, the Written Mass Appraisal Report and Certification as promulgated by USPAP Standards Rule 6-8 and Rule 6-9. This report was assembled in part with direct reference to the 2014-2015 Edition of USPAP as published by the Appraisal Standards Board of The Appraisal Foundation, authorized by United States Congress as the Source of Appraisal Standards and Appraiser Qualifications.**

This report is intended to satisfy the requirements of S.B. 841, enacted by Acts 1997, 75th Leg., ch. 1039, § 22, effective January 1, 1998; amended by Acts 1999, 76th Leg., ch. 1295 (S.B. 1641), § 1, effective January 1, 2000, when performing mass appraisals for ad valorem (property) tax purposes. This is a work product of Pritchard & Abbott, Inc., Valuation Consultants (P&A), developed on behalf of, and for exclusive use by, P&A's valuation clients. Written permission must be obtained before reproduction of these contents or distribution to outside parties.

1. The first part of the document is a letter from the President of the United States to the Congress, dated January 1, 1861. It is a very important document, as it sets out the President's policy for the new year. The President states that he is pleased to see the Congress assembled, and that he is confident that the country is in a state of peace and prosperity. He also states that he is confident that the Congress will be able to pass the necessary legislation to carry out his policy.

2. The second part of the document is a report from the Secretary of the Treasury, dated January 1, 1861. It is a very important document, as it sets out the Secretary's policy for the new year. The Secretary states that he is pleased to see the Congress assembled, and that he is confident that the country is in a state of peace and prosperity. He also states that he is confident that the Congress will be able to pass the necessary legislation to carry out his policy.

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**POLICY STATEMENT OF PRITCHARD & ABBOTT, INC., ON THE  
UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE**

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” (a previous USPAP version term) whereas explanations of appraisal methods and results are more concise versus lengthy in order to promote brevity, clarity, and transparency. *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 provided to our clients are not credible within the context of the intended use(s) of the appraisal.

## DEFINITIONS

For the purpose of *Uniform Standards of Professional Appraisal Practice*, the following definitions apply:

**APPRAISAL:** (noun) an estimate of value; the act or process of estimating value; (adjective) of or pertaining to appraising and related functions, e.g. appraisal practice, appraisal services.

Comment: An appraisal must be numerically expressed as a specific amount, as a range of numbers, or as a relationship (e.g., not more than, not less than) to a previous value opinion or numerical benchmark (e.g., assessed value, collateral value).

**APPRAISAL CONSULTING:** the act or process of developing an analysis, recommendation, or opinion to solve a problem, where an opinion of value is a component of the analysis leading to the assignment results.

Comment: An appraisal consulting assignment involves an opinion of value but does not have an appraisal or an appraisal review as its primary purpose.

**APPRAISAL PRACTICE:** valuation services performed by an individual acting as an appraiser, including but not limited to appraisal, appraisal review, or appraisal consulting.

Comment: Appraisal practice is provided only by appraisers, while valuation services are provided by a variety of professionals and others. The terms appraisal, appraisal review, and appraisal consulting are intentionally generic and are not mutually exclusive.

**APPRAISAL REVIEW:** the act or process of developing and communicating an opinion about the quality of another appraiser's work.

Comment: The subject of an appraisal review assignment may be all or part of an appraisal report, workfile, or a combination of these.

**APPRAISER:** one who is expected to perform valuation services competently and in a manner that is independent, impartial, and objective.

Comment: Such expectation occurs when individuals, either by choice or by requirement placed upon them or upon the service they provide by law, regulation, or agreement with the client or intended users, represent that they comply.

**APPRAISER'S PEERS:** other appraisers who have expertise and competency in a similar type of assignment.

**ASSIGNMENT:** 1) an agreement between an appraiser and a client to provide a valuation service; 2) the valuation service that is provided as a consequence of such an agreement.

**ASSIGNMENT RESULTS:** an appraiser's opinions or conclusions developed specific to an assignment.

Comment: Assignment results include an appraiser's: a) opinions or conclusions developed in an appraisal assignment, not limited to value; b) opinions or conclusions developed in an appraisal review assignment, not limited to an opinion about the quality of another appraiser's work; or c) opinions or conclusions developed when performing a valuation service other than an appraisal or appraisal review assignment.

**ASSUMPTION:** that which is taken to be true.

**BIAS:** a preference or inclination used in the development or communication of an appraisal, appraisal review, or appraisal consulting assignment that precludes an appraiser's impartiality.

**BUSINESS ENTERPRISE:** an entity pursuing an economic activity.

**BUSINESS EQUITY:** the interests, benefits, and rights inherent in the ownership of a business enterprise or a part thereof in any form (including but not limited to capital stock, partnership interests co-operatives, sole proprietorships, options, and warrants).

**CLIENT:** the party or parties who engage, by employment or contract, an appraiser in a specific assignment.

Comment: The client may be an individual, group, or entity, and may engage and communicate with the appraiser directly or through an agent.

**CONFIDENTIAL INFORMATION:** information that is either: (a) identified by the client as confidential when providing it to an appraiser and that is not available from any other source; or (b) classified as confidential or private by applicable law or regulation.\*

\*Notice: For example, pursuant to the passage of the Gramm-Leach-Bliley Act in November 1999, some public agencies have adopted privacy regulations that affect appraisers. As a result, the Federal Trade Commission issued a rule focused on the protection of "non-public personal information" provided by consumers to those involved in financial activities "found to be closely related to banking or usual in connection with the transaction of banking." These activities have been deemed to include "appraising real or personal property." (Quotations are from the Federal Trade Commission, Privacy of Consumer Financial Information; Final Rule, 16 CFR Part 313.)

**COST:** the amount required to create, produce, or obtain a property.

Comment: Cost is either a fact or an estimate of fact.

**CREDIBLE:** worthy of belief.

Comment: Credible assignment results require support, by relevant evidence and logic, to the degree necessary for the intended use.

**EXPOSURE TIME:** estimated length of time that the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal.

Comment: Exposure time is a retrospective opinion based on an analysis of past events assuming a competitive and open market.

**EXTRAORDINARY ASSUMPTION:** an assumption, directly related to a specific assignment, as of the effective date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions.

Comment: Extraordinary assumptions presume as fact otherwise uncertain information about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis.

**FEASIBILITY ANALYSIS:** a study of the cost-benefit relationship of an economic endeavor.

**HYPOTHETICAL CONDITION:** a condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the appraisal results, but is used for the purpose of analysis.

Comment: Hypothetical conditions assume conditions contrary to known facts about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends, or about the integrity of data used in an analysis.

**INTANGIBLE PROPERTY (INTANGIBLE ASSETS):** non-physical assets, including but not limited to franchises, trademarks, patents, copyrights, goodwill, equities, mineral rights, securities, and contracts, as distinguished from physical assets such as facilities and equipment.

**INTENDED USE:** the use or uses of an appraiser's reported appraisal, consulting, or review assignment opinions and conclusions, as identified by the appraiser.

**INTENDED USER:** the client and any other party as identified, by name or type, as users of the appraisal, appraisal review, or appraisal consulting report by the appraiser on the basis of communication with the client as the time of the assignment.

**JURISDICTIONAL EXCEPTION:** an assignment condition established by applicable law or regulation, which precludes an appraiser from complying with a part of USPAP.

**MARKET VALUE:** a type of value, stated as an opinion, that presumes the transfer of a property (a right of ownership or a bundle of such rights), as of a certain date, under specific conditions set forth in the definition of the term identified by the appraiser as applicable in an appraisal.

Comment: The conditions included in market value definitions establish market perspectives for development of the opinion. These conditions may vary from definition to definition by generally fall into three categories: 1) the relationship, knowledge, and motivation of the parties (i.e., sellers and buyers); 2) the terms of sale (e.g., cash, cash equivalent, or other terms); and 3) the conditions of sale (e.g., exposure in a competitive market for a reasonable time prior to sale).

*Appraisers are cautioned to identify the exact definition of market value, and its authority, applicable in each appraisal completed for the purpose of market value.*

**MASS APPRAISAL:** the process of valuing a universe of properties as of a given date utilizing standard methodology, employing common data, and allowing for statistical testing.

**MASS APPRAISAL MODEL:** a mathematical expression, tool, or formula that describes how supply and demand factors interact in a market.

**PERSONAL PROPERTY:** identifiable portable and tangible objects, which are considered by the general public as being "personal" - for example, furnishings, artwork, antiques, gems, collectibles, machinery, equipment; all property not classified as real estate.

**PRICE:** the amount asked, offered, or paid for a property.

Comment: Once stated, price is a fact, whether it is publicly disclosed or retained in private. Because of the financial capabilities, motivations, or special interests of a given buyer or seller, the price paid for a property may or may not have any relation to the value that might be ascribed to that property by others.

**REAL ESTATE:** an identified parcel or tract of land, including improvements, if any.

**REAL PROPERTY:** the interests, benefits, and rights inherent in the ownership of real estate.

Comment: In some jurisdictions, the terms real estate and real property have the same legal meaning. The separate definitions recognize the traditional distinction between the two concepts in appraisal theory.

**REPORT:** any communication, written or oral, of an appraisal, appraisal review, or appraisal consulting assignment that is transmitted upon completion of an assignment.

Comment: Most reports are written and most clients mandate written reports. Oral report requirements (see the record Keeping Rule) are included to cover court testimony and other oral communications of an appraisal, appraisal review, or appraisal consulting service.

**SCOPE OF WORK:** the type and extent of research and analysis in an appraisal or appraisal review assignment.

**SIGNATURE:** personalized evidence indicating authentication of the work performed by the appraiser and the acceptance of the responsibility for content, analyses, and the conclusions in the report.

**VALUATION SERVICES:** services pertaining to aspects of property value.

Comment: Valuation services pertain to all aspects of property value and can be performed by appraisers and by others.

**VALUE:** the monetary relationship between properties and those who buy, sell, or use those properties.

Comment: Value expresses an economic concept. As such, it is never a fact but always an opinion of the worth of a property at a given time in accordance with a specific definition of value. In appraisal practice, value must always be qualified - for example, market value, liquidation value, or investment value.

**WORKFILE:** documentation necessary to support an appraiser's analysis, opinions, and conclusions.

## 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.

## COMPETENCY RULE

An appraiser must: (1) be competent to perform the assignment; (2) acquire the necessary competency to perform the assignment; or (3) decline or withdraw from the assignment. In all cases, the appraiser must perform competently when completing the assignment.

### BEING COMPETENT

The appraiser must determine, prior to accepting an assignment, that he or she can perform the assignment competently. Competency requires:

- the ability to properly identify the problem to be addressed;
- the knowledge and experience to complete the assignment competently; and
- the recognition and compliance with all laws and regulations that apply to the appraiser or the assignment.

Competency applies to factors such as, but not limited to, an appraiser's familiarity with a specific type of property, a market, a geographic area, or an analytical method. The background and experience of appraisers varies widely, and a lack of knowledge or experience can lead to inaccurate or inappropriate appraisal practice. The Competency Rule requires an appraiser to have both the knowledge and the experience required to perform a specific appraisal service competently. If an appraiser has been deemed to not have the required competency, the following steps must be taken in acquiring competency in order for that appraiser to perform the assignment under USPAP requirements.

For assignments with retrospective opinions and conclusions (which are allowed under certain prescribed circumstances in property tax work), the appraiser must meet the requirements of this Competency Rule at the time of the assignment, rather than the effective date of the appraisal.

### ACQUIRING COMPETENCY

If an appraiser determines he or she is not competent prior to accepting an assignment, the appraiser must:

- disclose the lack of knowledge and/or experience to the client before accepting the assignment;
- take all steps necessary or appropriate to complete the assignment competently; and
- describe, in the report, the lack of knowledge and/or experience and the steps taken to complete the assignment competently.

Competency can be acquired in various ways, including, but not limited to, personal study by the appraiser, association with an appraiser reasonably believed to have the necessary knowledge and/or experience, or retention of others who possess the necessary knowledge and/or experience.

In an assignment where geographic competency is required (certainly useful if not outright necessary in property tax appraisal assignments), an appraiser who is not familiar with the relevant market characteristics must acquire an understanding necessary to produce credible assignment results for the specific property type and market involved. Pritchard & Abbott, Inc., takes great pride in assigning and retaining appraisers who gain and then employ local knowledge and geographic competency in their appraisal assignments.

When an appraiser determines in the course of the assignment that he or she lacks the required knowledge and/or experience to complete the assignment competently, the appraiser must:

- notify the client;
- take all steps necessary or appropriate under the circumstances to complete the assignment competently; and
- describe, in the report, the lack of knowledge and/or experience and the steps taken to complete the assignment competently.

LACK OF COMPETENCY

If the appraiser cannot complete the assignment competently, the appraiser must decline or withdraw from the assignment.

## **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.



## USPAP STANDARD 6: 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 (page 2), 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.

## USPAP STANDARDS RULE 6-8: MASS APPRAISAL 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 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 USPAP report 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 USPAP report 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 3<sup>rd</sup>-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 perquisites.

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.



## USPAP STANDARDS RULE 6-8: MASS APPRAISAL 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 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 USPAP report 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 USPAP report 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.

## USPAP STANDARDS RULE 6-8: MASS APPRAISAL OF RESIDENTIAL REAL ESTATE

*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 whereas additional documentation and detail may be available per certain Texas Property Tax Code provisions.*

### INTRODUCTION

Definition of Appraisal Responsibility: The Residential Division of Pritchard & Abbott, Inc. ("P&A" hereinafter), is responsible for developing fair and uniform market values for real estate parcels within certain Appraisal Districts. P&A contractually provides a wide degree of professional services depending upon each contract requirement.

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 USPAP report is not applicable to any real estate property that an appraisal district appraises outside of P&A's appraisal services, in which case the appraisal district's overall USPAP report should be referenced.*

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 an extension of 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. 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 the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures. P&A 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 proposals to the Office of the Chief Appraiser and is bound to produce mass appraisal estimates on real estate properties within the cost constraints of said proposals. 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 or at the specific request or direction of the Office of the Chief Appraiser.

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.

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.

### Appraisal Resources

Personnel: The Real Estate staff consists of licensed Registered Professional Appraisers through the Texas Department of Licensing and Regulation (TDLR), and are qualified to provide the complete range of professional appraisal services required.

Data: Common data characteristics (within each county) for each property are collected in the field and entered into each respective district's computer data base. This property data drives the computer-assisted mass appraisal (CAMA) approach to valuation.

Information Systems: The mainframe systems are augmented by the 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. The appraiser supervising any given contract fields many of the public's questions or redirects them to the proper division.

### VALUATION APPROACH (MODEL SPECIFICATION)

Area Analysis: Data involving economic forces such as demographic, patterns, employment and income patterns, trends in real estate property prices and rents, interest rates, availability of property, economic and climatic factors that may affect production of rural lands, are collected from various sources. Any information particular to a given region or appraisal district helps the appraisal staff determine market conditions or trends that may affect market value.

Neighborhood and Market Analysis: Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effect of these forces are also used to identify, classify, and organize comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. A neighborhood is defined by natural, man-made, or political boundaries and is established by a commonality based on land users, types and age of buildings or population, the desire for homogeneity, or similar factors.

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. In the period of stability, or equilibrium, the forces of supply and demand are about equal. The period of decline reflects diminishing demand or desirability. During decline general property use may change. Declining neighborhoods may become economically desirable again and experience renewal, reorganization, rebuilding, or restoration, marked by modernization and increasing demand. The appraisal staff must analyze whether a particular neighborhood is in a period of growth, stability, or decline and predict changes that will affect future use and value. In mass appraisal applications the information can be useful for comparing or combining neighborhoods or for developing neighborhood ratings, which are introduced as adjustments in mass appraisal models.

Site descriptions and analysis provide a description of the subject property and an analysis of factors that affect the market value of the site. Site analysis also provides a basis for allocating values to land and improvements, for analyzing comparable

sales to determine the highest and best use of the site, and for estimating locational obsolescence. A description of the subject building and other improvements provides a basis for analysis of comparable sales and rents; for the development of capitalization rates or multipliers; for highest and best use analysis of the site as improved; and for estimation of reproduction or replacement cost new and physical and functional depreciation. The analysis should show how the factors relate to the utility and marketability of the subject property, and, ultimately, its market value. The improvement analysis and the neighborhood analysis focus on similar considerations; for example, whether the improvements represent highest and best use and conform to the neighborhood.

The improvement analysis describes relationships among items and compares them to those in competing properties and to neighborhood standards. Items that will be treated as functional obsolescence in the cost approach need through analysis. The condition of building components is particularly important because it provides the basis for estimates of effective age and remaining economic life.

Currently P&A provides most of its real estate appraisal services in primarily rural areas. The ability to perform detailed neighborhood and market analysis is somewhat limited in these areas where the necessary data is sometimes nonexistent.

Highest and Best Use Analysis: Highest and best use analysis is the culmination of regional, neighborhood, and site analysis. All three are used to help the appraisal staff understand the factors affecting property values in the market being analyzed and the most probable use of the site in long-run economic equilibrium. Highest and best use 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 the maximum, that is, highest and best use. The analysis should be done as of the date of appraisal. Just as real estate values change, the highest and best use of a property may change over time.

## **DATA COLLECTION/VALIDATION**

Data Collection Manuals: Appraisal manuals are developed and distributed to all appraisers involved in the appraisal and valuation of real estate properties. The appraisal manual is reviewed and revised to meet the changing requirements of field data collection.

Sources of Data: Each District's appraisal manual and schedules are adopted and maintained by the P&A appraisal staff. Data used to perform appraisals are generally collected with a joint effort among appraisers and Appraisal District staff. Physical inspections are performed by the appraisers for various situations whether it be a normal reappraisal, a reinspection requested by the District, working building permits, etc.

Data Collection Procedures: Field data collection is coordinated and organized by the field appraisers to insure uniformity in appraisal technique. The staff conducts field inspections and record information on a particular property field worksheet. This data is entered into the respective computer database and serves as the basis for the valuation.

## **VALUATION ANALYSIS**

Cost Schedules: P&A generally adopts existing cost schedules within each Appraisal District in which we provide appraisal services. These schedules are maintained and adjusted as needed to reflect the current market value conditions that are present in each respective district.

Sales Information: Sales are generally collected by the Appraisal District staff and provided to P&A appraisal personnel for sales ratio analysis.

Statistical Analysis: Appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with market conditions. Appraisal statistics, central tendency and dispersion generated from sales are available for each class



of property. These summary statistics include mean and median ratios, standard deviation, and coefficient of dispersion. They provide the analysis information to determine both the level and uniformity of the appraised values involved in the study.

Market Adjustment: Depending upon the data provided by the sales ratio analysis, market value tables may be adjusted accordingly to reflect accurate market values within a particular class of property.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

Field Review: P&A provides field inspections depending upon the contractual arrangement with the appraisal district. In most cases field inspections are done within the outline of the respective Appraisal District's Reappraisal Plan.

## **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 real estate 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 the Comptroller considers appropriate.

### USPAP STANDARDS RULE 6-9: CERTIFICATION

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.
- I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to any property that is the subject of this report or the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting pre-determined results.
- My compensation for completing this assignment is not contingent upon the reporting of a pre-determined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I have (unless otherwise specified) made a personal inspection of the properties that are the subject of this report. *(If more than one person signs the report, this certification must clearly specify which individual(s) did and which individual(s) did not make a personal inspection of the appraised property.)*
- No one (unless otherwise specified) provided significant mass appraisal assistance to the person signing this certification. *(If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)*

		Inspected Property?	Provided Significant Appraisal Assistance?
Appraiser (a)	Date	Yes / No	Yes / No
Appraiser (b)	Date	Yes / No	Yes / No
Supervising Appraiser / Dept. Manager	Date	Yes / No	Yes / No
District Manager	Date	Yes / No	Yes / No

List of other individuals who provided significant mass appraisal assistance in this assignment:

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**A signed certification is an integral component of the appraisal report.**

- **When a signing appraiser has relied on work done by appraisers and others who do not sign the certification, the signing appraiser is responsible for the decision to rely on their work. The signing appraiser is required to have a reasonable basis for believing that those individuals performing the work are competent and that the work of those individuals is credible.**
- **An appraiser who signs any part of the mass appraisal report, including a letter of transmittal, must also sign this certification.**
- **The names of individuals providing significant mass appraisal assistance who do not sign a certification must be stated in the certification. It is not required that the description of this assistance be contained in the certification, but disclosure of their assistance is required in accordance with Standards Rule 6-8(j).**
- **The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office.**



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<a href="#">Appraise-16645</a>	11/01/2014	STRIBLING, DEBBIE M	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-60129</a>	08/01/2015	MERCER, TIM I	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-68585</a>	10/18/2014	STEWART, MARK R	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-69180</a>	02/09/2015	MC DANIEL, E DEAN	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-71050</a>	11/06/2014	SAHLI, DOUGLAS C	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-71643</a>	01/27/2015	SEELEY, MARTY S	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-71931</a>	09/28/2015	WOMBLE, LARRY	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-72414</a>	12/18/2014	TAYLOR, RICHARD LOREN	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-73029</a>	08/14/2015	HAMBY, DANNIEL WILLIAM	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-73505</a>	03/30/2015	TERRY, KRISTOPHER R	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-73757</a>	07/15/2015	PETERS, LENNIS CRAIG	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-74392</a>	02/25/2015	ELIAS, JOHNATHON D	AMARILLO TX	79106	POTTER	(817) 926-7861
<a href="#">Appraise-74393</a>	02/25/2015	BALLARD, BRANT R	AMARILLO TX	79106	POTTER	(817) 926-7861

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<a href="#">Appraise-645</a>	11/05/2014	HENDERSON, VICTOR W	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Appraise-1157</a>	12/01/2014	WATKINS, CHARLES R	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-17137</a>	08/21/2015	PEPPARD, GORDON G	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Appraise-17139</a>	02/27/2015	RAMEY, MIKEL J	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-17274</a>	08/01/2015	KITTS, WILLIAM W	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-17646</a>	06/01/2015	ARMSTRONG, RANDALL C	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-61220</a>	01/09/2015	SPRADLIN, TERRY L	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-61269</a>	08/01/2015	PETREY, SARA L	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-61938</a>	05/01/2015	RUBIO, ORLANDO	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Assess-61938</a>	05/01/2015	RUBIO, ORLANDO	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Appraise-62118</a>	07/07/2015	JOURDAN, C MACK	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Appraise-62166</a>	08/01/2015	BRATCHER, CHARLES G	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Assess-63046</a>	08/31/2014	BENHAM, DONNA L	KELLER TX	76244	TARRANT	(817) 743-4061
<a href="#">Appraise-63159</a>	09/01/2015	CARN, ROBERT F	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-63160</a>	10/01/2014	CRAIG, JEFF R	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-63454</a>	01/01/2015	AUTRY, DIANA J	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Appraise-63468</a>	05/21/2015	KRET, RODNEY K	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Appraise-64220</a>	04/02/2015	ALLISON, ALVIN KENT	FORT WORTH	76132	TARRANT	(817) 926-7861
<a href="#">Appraise-64335</a>	02/01/2015	RICHARDSON, LONNIE R	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-64369</a>	09/01/2015	RECTOR, SAM D	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Assess-64743</a>	03/01/2015	THETFORD, ANITA L	HURST TX	76054	TARRANT	(817) 788-7011
<a href="#">Appraise-65567</a>	05/01/2015	CABELLO, DEBRA KAY	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-65834</a>	10/16/2014	MUSIL, DAVID J	FORT WORTH	76118	TARRANT	(817) 284-0024
<a href="#">Appraise-65970</a>	10/17/2014	WOOD, TAMMY M	FORT WORTH	76118	TARRANT	(817) 284-0024

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[Texas Online](#) | [TRAIL Search](#) | [Texas Homeland Security](#) | [Links](#) | [Where the Money Goes](#)

**Potter-Randall Appraisal District  
2013-2014 Reappraisal Summary Review**

**Potter-Randall Appraisal District  
2013 - 2014 Reappraisal Summary Review**

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The attached sheets are the objectives that were achieved for the 2013 – 2014 Reappraisal Plan. All objectives were met as planned.

Any deviations from the attached sheets are due to the condition of the individual properties due to visual inspections or information obtained from the property owners themselves. Deviations may also be due to changes made during the formal appeals process. These changes include changes made by the appraisers and by the Appraisal Review Board.

## 2013 RESIDENTIAL REAPPRAISAL

1. **A11**-Changed D's at 85% to 90% GD
2. **B12**-Changed D's at 97% to 95% GD
3. **E18**- Changed D's at 85% to 90% GD
4. **F23**- Changed NH 2104.00 modifier from 1.00 to 1.02
5. **H18**- Changed NH 2550.00 modifier from 1.02 to 1.00
6. **I21**- Changed D's at 70% to 75% GD and B's at 70% to 80% GD
7. **I25**- Changed E's at 85% to 95% GD
8. **J23**- Changed B's at 35% GD to 20% GD and B's at 37% to 30% GD
9. **K06**- Changed B's at 60% to 75% GD
10. **K09**- Changed E's at 85% to 90% GD in NH 28351
11. **K10**- Changed F's at 70% to 75% GD and F's at 65% to 70% GD
12. **K13**- Changed D's at 65% to 70% GD
13. **K20**- Changed B's at 35% to 20% GD
14. **K22**- Changed B's at 65% to 15% GD and B's at 70% to 40% GD
15. **K24**- Changed D's at 70% to 80% GD
16. **L04**- Changed NH 1890.00 modifier from 1.00 to 1.06
17. **L05**- Changed B's at 65% to 70% GD
18. **L06**- Changed D's at 70% to 60% GD
19. **L10**- Changed C's at 85% to 75% GD and C's at 65% to 60% GD
20. **L16**- Changed D's at 75% to 80% GD
21. **L19**- Changed C's at 70% to 80% GD
22. **N19**- Changed D's at 80% to 85% GD and D's at 70% to 80% GD
23. **O18**- Changed D's at 85% to 90% GD
24. **O21**- Changed D's at 85% to 87% GD
25. **O22**- Changed D's at 85% to 87% GD
26. **P08**- Changed B's at 45% to 35% GD
27. **P09**- Changed C's at 70% to 75% GD
28. **P11**- Changed C's at 55% to 65% GD
29. **P13**- Changed NH 2520.00 modifier from .98 to .92
30. **P17**- Changed B's at 35% to 55% GD
31. **Q12**- Changed NH 28070.00 modifier from 1.00 to .90
32. **R06**- Changed D's at 75% to 80% GD
33. **R17**- Changed E's at 95% to 99% GD
34. **V20**- Changed C's at 75% to 85% GD
35. **Z11**- Changed D's at 80% to 85% GD

**Townhouse and Duplex Changes:**

1. **J12**- Changed C's (Duplexes) at 65% to 70% GD
2. **J13**- Changed D's (Townhouses) at 70% to 65% GD
3. **K13**- Changed D's (Townhouses) at 75% to 85% GD
4. **K14**- Changed D's (Duplexes) at 75% to 80% GD
5. **K15**- Changed C's (Townhouses) at 90% to 95% GD
6. **K16**- Changed E's (Townhouses) at 80% to 85% GD
7. **M12**- Changed C's (Duplexes) at 60% to 65% GD

**2014 Residential Reappraisal**

New residential, townhouse and duplex schedules were input into PRAD's Custom CAMA system for 2014 from Marshall & Swift. Based on the new schedules all residential property was reappraised and noticed for 2014.

## **2013 Commercial Reappraisal**

1. Commercial land reappraisal – All commercial land in Maps M-10, M-11, M-12, M-13, N-10, N-11, N-7, N-6, N-7, and O-12.
2. New price schedule for the following categories: Hotels, motels, fast food restaurants, restaurants, convenient stores, drive thru car wash, and self-serve car washes.
3. Review and reappraisal of survey properties. The following category surveys were reviewed and reappraised: Apartments, hotel/motels, shopping centers, office medical, and office.
4. Reappraisal of the following categories: Hotels, motels, fast food restaurants, restaurants, convenient stores, drive thru car wash, and self-serve car washes.

## **2014 Commercial Reappraisal**

1. Commercial land reappraisal – All commercial land in Maps H13-H17, I12-17, J9-18, and K9-18 of Amarillo.
2. New price schedules for the following categories: Theatres, bowling alleys, schools, store discounts, store department, store retail, church, fire station-staffed-voluntary, home group care hospital convalescent, home for the elder, day care centers, markets, warehouse storage, warehouse distribution, warehouse cold storage, warehouse transit, garage service, garage showroom, garage automotive, fitness center, mortuaries, jail-police station, and truck stop.
3. Review and reappraisal of survey properties. The following property category surveys were reviewed and reappraised: Apartments, hotel/motel, shopping centers, office, and medical office.
4. Reappraisal of the following categories: Theatres, bowling alleys, schools, store discounts, store department, store retail, church, fire station-staffed-voluntary, home group care hospital convalescent, home for the elder, day care centers, markets, warehouse storage, warehouse distribution, warehouse cold storage, warehouse transit, garage service, garage showroom, garage automotive, fitness center, mortuaries, jail-police station, and truck stop.

### **2013 Manufactured Home Reappraisal**

All personal property manufactured and mobile homes as well as manufactured and mobile homes located on the real estate are priced on a schedule that depreciates each year. The depreciation schedule is set up to where it bottoms out at five percent. All manufactured and mobile homes were reappraised for 2013 based on the depreciation schedule.

### **2014 Manufactured Home Reappraisal**

All personal property manufactured and mobile homes as well as manufactured and mobile homes located on the real estate are priced on a schedule that depreciates each year. The depreciation schedule is set up to where it bottoms out at five percent. All manufactured and mobile homes were reappraised for 2014 based on the depreciation schedule.

### **2013 Business Personal Property Reappraisal**

All business personal property accounts assets are loaded into a depreciation schedule based on year acquired and cost. All business personal property accounts located in Potter and Randall Counties were reappraised for 2013 based on an additional year's depreciation.

All assumed name certificates were researched, new accounts created and business renditions worked as planned.

### **2014 Business Personal Property Reappraisal**

All business personal property accounts assets are loaded onto a depreciation schedule based on year acquired and cost. All business personal property accounts located in Potter and Randall Counties were reappraised for 2014 based on an additional year's depreciation.

All assumed name certificates were researched, new accounts created and business renditions worked as planned.

## **2013 Land Reappraisal**

Miscellaneous rural land was changed based on the 2013 ratio studies. No land schedules were changed for 2013.

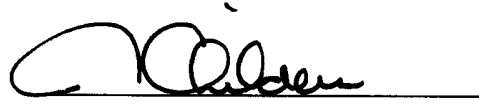
## **2014 Land Reappraisal**

Miscellaneous rural land was changed based on the 2014 ratio studies. Land schedules were changed in the following maps:

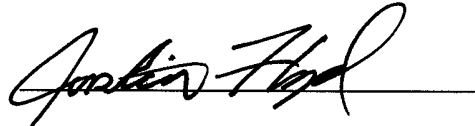
1. F22 – 2219 RANCHES
2. H15 – TOWN SQUARE
3. H16 – HILLSIDE TERRACE ESTATES
4. I15 – THE COLONIES
5. I16 – GREENWAYS AT HILLSIDE
6. J09 – THE WOODLANDS
7. L17 – CITY VIEW ESTATES
8. L27 – CANYON EAST
9. M08 – THE VINEYARDS
10. M14 - SOUTH LAWN (INCLUDES NEIGHBORHOOD CODES 28110, 28120, 28130, AND 28150)
11. M15 – SOUTH LAWN
12. M16 – SOUTH GEORGIA ESTATES
13. N14 – BROADMOOR
14. O15 – SOUTH HAVEN
15. R10 – THE PARK
16. R17 – LONESOME DOVE ESTATES
17. STRIP, S20, S21 – RIVER FALLS

## Certification Statement

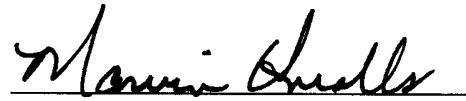
We, Jim Childers, Justin Floyd and Marvin Qualls solemnly swear that we have achieved the reappraisal objectives of the 2013 – 2014 Reappraisal Plan.

A handwritten signature in black ink, appearing to read "J Childers", written over a horizontal line.

Jim Childers, Chief Appraiser

A handwritten signature in black ink, appearing to read "Justin Floyd", written over a horizontal line.

Justin Floyd, Dir of Appraisals

A handwritten signature in black ink, appearing to read "Marvin Qualls", written over a horizontal line.

Marvin Qualls, Dir of Appraisals



**2013 RESIDENTIAL REAPPRAISAL SCHEDULE  
IMPROVED/VACANT**

<b>TASK</b>	<b>APPRAISER</b>	<b>ASSIGN DATE</b>	<b>COMP. DATE</b>	<b>MGMT REVIEW</b>
<b>1. Building Permits/Rechecks:</b>				
Worked thru field inspection				
Phase I (Remain from 2012 & New)	PM,RB,JR,DC	6/28/2012	8/24/2012	8/27/2012
*See attached for Maps				
Phase II (Completions & New)	PM,RB,JR,DC	1/2/2013	2/15/2013	2/18/2013
*See attached for Maps				
<b>2. Mobile Homes:</b>				
Permits worked thru field inspection	PM,RB,JR,DC	2/19/2013	3/8/2013	3/15/2013
City of Amarillo				
*See attached for Maps				
City of Canyon				
*See attached for Maps				
<b>3. Residential/Land Verification:</b>	PM,RB,JR,DC	4/4/2012	8/24/2012	8/30/2012
1/3 of properties to be appraised thru use of Pictometry, permits, Changefindr and field inspections. Field inspections are only done on properties that pictometry and changefindr has shown a change on. *See attached for Maps				
<b>4. Rural Residential Verification:</b>	PM,RB,JR,DC	9/4/2012	11/30/2012	11/30/2012
Permits and rechecks worked thru field inspection and the use of Pictometry				
*See attached for Maps				
<b>5. Performance Tests:</b>	GL, DC, JF, JL	11/1/2012	3/25/2013	3/25/2013
Perform tests using sales ratio analysis on all neighborhoods				
<b>6. Ag Budget:</b>	DC, JL, RJ	1/18/2012	3/25/2013	4/2/2013
Mail questionnaires and gather info to develop ag budget		1/18/2012	2/10/2013	2/10/2013
Mail Ag applications		1/18/2012	3/25/2013	3/25/2013
Work Ag budget		2/12/2013	2/13/2013	2/13/2013
		9/11/2012	3/25/2013	3/25/2013
<b>7. Land Reappraisal:</b>		9/18/2012	9/26/2012	4/2/2013
Perform tests using sales ratio analysis on all neighborhoods				

\*Residential maps identified to be reappraised thru the use of Pictometry, permits, field inspections and ChangeFindr

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
P08	DKG	4/4/2012	5/24/2012	8/30/2012
P09	DKG	4/4/2012	5/24/2012	8/30/2012
P10	DKG	4/4/2012	5/24/2012	8/30/2012
P11	DKG	4/4/2012	5/24/2012	8/30/2012
P12	DKG	4/4/2012	5/24/2012	8/30/2012
P13	DKG	4/4/2012	5/24/2012	8/30/2012
P14	DKG	4/4/2012	5/24/2012	8/30/2012
P15	DKG	4/4/2012	5/24/2012	8/30/2012
Q09	JBR	5/25/2012	8/24/2012	8/30/2012
Q10	JBR	5/25/2012	8/24/2012	8/30/2012
Q11	JBR	5/25/2012	8/24/2012	8/30/2012
Q12	CPM	8/22/2012	8/28/2012	8/30/2012
Q13	CPM	8/22/2012	8/28/2012	8/30/2012
Q14	CPM	8/22/2012	8/28/2012	8/30/2012
R09	DKG	8/15/2012	8/21/2012	8/30/2012
R10	DKG	8/15/2012	8/21/2012	8/30/2012
R11	DKG	8/15/2012	8/21/2012	8/30/2012
R12	DKG	8/15/2012	8/21/2012	8/30/2012
R13	DKG	8/15/2012	8/21/2012	8/30/2012
S09	DKG	8/21/2012	8/24/2012	8/30/2012

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
S10	DKG	8/21/2012	8/24/2012	8/30/2012
S11	DKG	8/21/2012	8/24/2012	8/30/2012
S12	DKG	8/21/2012	8/24/2012	8/30/2012
S13	DKG	8/21/2012	8/24/2012	8/30/2012
T10	DKG	8/21/2012	8/24/2012	8/30/2012
T11	DKG	8/21/2012	8/24/2012	8/30/2012
T12	DKG	8/21/2012	8/24/2012	8/30/2012
T13	DKG	8/21/2012	8/24/2012	8/30/2012
U09	DKG	8/21/2012	8/24/2012	8/30/2012
U10	DKG	8/21/2012	8/24/2012	8/30/2012
U11	DKG	8/21/2012	8/24/2012	8/30/2012
U12	DKG	8/21/2012	8/24/2012	8/30/2012
U13	DKG	8/21/2012	8/24/2012	8/30/2012
V11	DKG	8/21/2012	8/24/2012	8/30/2012
V12	DKG	8/21/2012	8/24/2012	8/30/2012
V13	DKG	8/21/2012	8/24/2012	8/30/2012
W09	DKG	8/21/2012	8/24/2012	8/30/2012
X09	DKG	8/21/2012	8/24/2012	8/30/2012
X10	DKG	8/21/2012	8/24/2012	8/30/2012

MAFS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16	JDR	6/28/2012	7/16/2012	7/30/2012
H12	RAB DKG	6/28/2012	7/17/2012	7/30/2012
H13	RAB DKG	6/28/2012	7/17/2012	7/30/2012
H14	RAB DKG	6/28/2012	7/17/2012	7/30/2012
H15	RAB DKG	6/28/2012	7/17/2012	7/30/2012
H16	RAB DKG	6/28/2012	7/17/2012	7/30/2012
H17	RAB DKG	6/28/2012	7/17/2012	7/30/2012
H18	RAB DKG	6/28/2012	7/17/2012	7/30/2012
J08	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J09	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J10	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J11	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J12	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J13	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J14	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J15	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J16	RAB DKG	6/28/2012	7/25/2012	7/30/2012
J17	RAB DKG	6/28/2012	7/25/2012	7/30/2012
K09	RAB DKG	6/28/2012	7/19/2012	7/30/2012
K10	RAB DKG	6/28/2012	7/19/2012	7/30/2012
K11	JBR	6/28/2012	7/20/2012	7/30/2012
K12	JBR	6/28/2012	7/20/2012	7/30/2012
K13	JBR	6/28/2012	7/20/2012	7/30/2012
K14	JBR	6/28/2012	7/20/2012	7/30/2012
K15	JBR	6/28/2012	7/20/2012	7/30/2012
K16	JBR	6/28/2012	7/20/2012	7/30/2012
K17	JBR	6/28/2012	7/20/2012	7/30/2012
L09	CPM	6/28/2012	7/12/2012	7/30/2012
L10	CPM	6/28/2012	7/12/2012	7/30/2012
L11	CPM	6/28/2012	7/13/2012	7/30/2012
L12	CPM	6/28/2012	7/12/2012	7/30/2012
L13	CPM	6/28/2012	7/13/2012	7/30/2012
L14	CPM	6/28/2012	7/14/2012	7/30/2012
L15	CPM	1/2/1900	7/15/2012	7/30/2012
L16	CPM	6/28/2012	7/3/2012	7/30/2012
L17	CPM	6/28/2012	8/24/2012	8/27/2012
M08	CPM	7/16/2012	7/30/2012	8/13/2012
M09	CPM	7/16/2012	7/30/2012	8/13/2012

MAFS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10	CPM	7/16/2012	8/2/2012	8/10/2012
M11	CPM	7/16/2012	7/25/2012	7/30/2012
M12	CPM	7/23/2012	7/24/2012	7/30/2012
M13	CPM	7/16/2012	8/10/2012	8/20/2012
M14	CPM	7/16/2012	7/17/2012	8/1/2012
M15	CPM	7/20/2012	7/20/2012	8/1/2012
M16	CPM	7/16/2012	7/31/2012	8/13/2012
N06	JBR	7/16/2012	7/25/2012	8/13/2012
N07	JBR	7/16/2012	7/25/2012	8/13/2012
N08	JBR	7/16/2012	7/25/2012	8/13/2012
N09	JBR	7/16/2012	7/25/2012	8/13/2012
N10	JBR	7/16/2012	7/25/2012	8/13/2012
N11	JBR	7/16/2012	7/25/2012	8/13/2012
N12	JBR	7/16/2012	7/25/2012	8/13/2012
N13	JBR	7/16/2012	7/25/2012	8/13/2012
N14	JBR	7/16/2012	7/25/2012	8/13/2012
N15	JBR	7/16/2012	7/25/2012	8/13/2012
O06	RAB DKG	7/25/2012	7/30/2012	8/13/2012
O07	RAB DKG	7/25/2012	7/30/2012	8/13/2012
O08	RAB DKG	7/25/2012	7/30/2012	8/13/2012
O09	RAB DKG	7/25/2012	7/30/2012	8/13/2012
O10	RAB DKG	7/25/2012	7/30/2012	8/13/2012
O11	JDR RSI	7/16/2012	7/23/2012	8/13/2012
O12	JDR RSI	7/16/2012	7/23/2012	8/13/2012
O13	JDR RSI	7/16/2012	7/23/2012	8/13/2012
O14	JBR	7/11/2012	7/16/2012	8/13/2012
O15	JBR	7/11/2012	7/16/2012	8/13/2012
P09	JDR RSI	7/23/2012	7/30/2012	8/13/2012
P10	JDR RSI	7/23/2012	7/30/2012	8/13/2012
P11	JDR RSI	7/23/2012	7/30/2012	8/13/2012
P12	JDR RSI	7/23/2012	7/30/2012	8/13/2012
P13	JDR RSI	7/23/2012	7/30/2012	8/13/2012
P14	JDR RSI	7/23/2012	7/30/2012	8/13/2012
P15	JDR RSI	7/23/2012	7/30/2012	8/13/2012
Q09	JBR	7/25/2012	8/3/2012	8/13/2012
Q10	JBR	7/25/2012	8/3/2012	8/13/2012
Q11	JBR	7/25/2012	8/3/2012	8/13/2012
Q12	JBR	7/25/2012	8/3/2012	8/13/2012

MAFS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
Q13	JBR	7/25/2012	8/3/2012	8/13/2012
Q14	JBR	7/25/2012	1/7/1900	8/13/2012
R09	RAB DKG	7/31/2012	7/31/2012	8/13/2012
R10	RAB DKG	7/31/2012	7/31/2012	8/13/2012
R11	RAB DKG	7/31/2012	7/31/2012	8/13/2012
R12	RAB DKG	7/31/2012	7/31/2012	8/13/2012
R13	RAB DKG	7/31/2012	7/31/2012	8/13/2012
S09	RAB DKG	8/1/2012	8/1/2012	8/13/2012
S10	RAB DKG	8/1/2012	8/1/2012	8/13/2012
S11	RAB DKG	8/1/2012	8/1/2012	8/13/2012
S12	RAB DKG	8/1/2012	8/1/2012	8/13/2012
S13	RAB DKG	8/1/2012	8/1/2012	8/13/2012
T10	RAB DKG	8/1/2012	8/1/2012	8/13/2012
T11	RAB DKG	8/1/2012	8/1/2012	8/13/2012
T12	RAB DKG	8/1/2012	8/1/2012	8/13/2012
T13	RAB DKG	8/1/2012	8/1/2012	8/13/2012
U09	RAB DKG	8/9/2012	8/9/2012	8/13/2012
U10	RAB DKG	8/9/2012	8/9/2012	8/13/2012
U11	RAB DKG	8/9/2012	8/9/2012	8/13/2012
U12	RAB DKG	8/9/2012	8/9/2012	8/13/2012
U13	RAB DKG	8/9/2012	8/9/2012	8/13/2012
V10	RAB DKG	8/9/2012	8/9/2012	8/13/2012
V11	RAB DKG	8/9/2012	8/9/2012	8/13/2012
V12	RAB DKG	8/9/2012	8/9/2012	8/13/2012
V13	RAB DKG	8/9/2012	8/9/2012	8/13/2012
W09	RAB DKG	8/9/2012	8/9/2012	8/13/2012
W10	RAB DKG	8/9/2012	8/9/2012	8/13/2012
W11	RAB DKG	8/9/2012	8/9/2012	8/13/2012
X09	RAB DKG	8/9/2012	8/9/2012	8/13/2012
X10	RAB DKG	8/9/2012	8/9/2012	8/13/2012
Y09	JBR	6/28/2012	7/10/2012	8/13/2012
CPM	Paige Miller			
DKG	David Gustin			
JBR	Jody Rickwartz			
JDR	Josh Roeder			
RAB	Rod Banister			
RSI	Scott Ingham			

MAFS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16	DKG	1/2/2013	1/23/2013	2/4/2013
H12	DKG	1/2/2013	1/30/2013	2/4/2013
H13	DKG	1/2/2013	1/30/2013	2/4/2013
H14	DKG	1/2/2013	1/30/2013	2/4/2013
H15	DKG	1/2/2013	1/24/2013	2/4/2013
H16	DKG	1/2/2013	1/24/2013	2/4/2013
H17	DKG	1/2/2013	1/24/2013	2/4/2013
H18	DKG	1/2/2013	1/24/2013	2/4/2013
J08	DKG	1/2/2013	1/31/2013	2/4/2013
J09	DKG	1/2/2013	1/31/2013	2/4/2013
J10	DKG	1/2/2013	1/31/2013	2/4/2013
J11	DKG	1/2/2013	2/1/2013	2/4/2013
J12	DKG	1/2/2013	2/1/2013	2/4/2013
J13	DKG	1/2/2013	2/1/2013	2/4/2013
J14	DKG	1/2/2013	1/28/2013	2/4/2013
J15	DKG	1/2/2013	1/25/2013	2/4/2013
J16	DKG	1/2/2013	1/25/2013	2/4/2013
J17	DKG	1/2/2013	1/25/2013	2/4/2013
K09	RAB	1/2/2013	1/24/2013	2/4/2013
K10	RAB	1/2/2013	1/24/2013	2/4/2013
K11	RAB	1/2/2013	1/24/2013	2/4/2013
K12	RAB	1/2/2013	1/29/2013	2/4/2013
K13	RAB	1/2/2013	1/31/2013	2/4/2013
K14	RAB	1/2/2013	2/4/2013	2/7/2013
K15	RAB	1/2/2013	2/5/2013	2/7/2013
K16	RAB	1/2/2013	2/6/2013	2/7/2013
K17	RAB	1/2/2013	2/7/2013	2/7/2013
L09	CPM	1/2/2013	1/11/2013	1/14/2013
L10	CPM	1/2/2013	1/11/2013	1/14/2013
L11	CPM	1/3/2013	1/11/2013	1/14/2013
L12	CPM	1/7/2013	1/11/2013	1/16/2013
L13	CPM	1/14/2013	1/15/2013	1/16/2013
L14	CPM	1/15/2013	1/15/2013	1/16/2013
L15	CPM	1/3/2013	1/15/2013	1/16/2013
L16	CPM	1/2/2013	1/15/2013	1/17/2013
L17	CPM	1/2/2013	1/15/2013	1/17/2013
M08	cpm	1/2/2013	1/15/2013	1/17/2013
M09	cpm	1/2/2013	1/15/2013	1/17/2013

MAFS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10	cpm	1/10/2013	1/21/2013	1/31/2013
M11	cpm	1/10/2013	1/22/2013	1/31/2013
M12	cpm	1/10/2013	1/24/2013	1/31/2013
M13	cpm	1/10/2013	2/15/2013	1/31/2013
M14	cpm	1/10/2013	1/30/2013	1/31/2013
M15	cpm	1/10/2013	1/28/2013	1/31/2013
M16	JBR	12/20/2012	12/20/2012	1/31/2013
N06	JBR	1/17/2013	1/17/2013	1/31/2013
N07	JBR	1/17/2013	1/17/2013	1/31/2013
N08	JBR	1/17/2013	1/17/2013	1/31/2013
N09	JBR	1/17/2013	1/17/2013	1/31/2013
N10	JBR	1/15/2013	1/15/2013	1/16/2013
N11	JBR	1/13/2013	1/14/2013	1/16/2013
N12	JBR	1/7/2013	1/7/2013	1/16/2013
N13	JBR	1/4/2013	1/4/2013	1/16/2013
N14	JBR	1/8/2013	1/8/2013	1/16/2013
N15	JBR	1/8/2013	1/8/2013	1/16/2013
O06	DKG	2/4/2013	2/8/2013	2/11/2013
O07	DKG	2/4/2013	2/8/2013	2/11/2013
O08	DKG	2/4/2013	2/7/2013	2/11/2013
O09	DKG	2/4/2013	2/5/2013	2/11/2013
O10	DKG	2/4/2013	2/5/2013	2/11/2013
O11	JBR	1/21/2013	2/1/2013	2/11/2013
O12	JBR	1/21/2013	2/4/2013	2/11/2013
O13	JBR	1/21/2013	2/5/2013	2/11/2013
O14	JBR	12/17/2012	12/19/2012	1/14/2013
O15	JBR	12/17/2012	12/19/2012	1/14/2013
P09	JBR	2/4/2013	2/14/2013	2/18/2013
P10	JBR	2/4/2013	2/14/2013	2/18/2013
P11	JBR	2/4/2013	2/11/2013	2/18/2013
P12	JBR	2/4/2013	2/8/2013	2/18/2013
P13	JBR	2/4/2013	2/7/2013	2/18/2013
P14	JBR	2/4/2013	2/7/2013	2/18/2013
P15	JBR	2/4/2013	2/7/2013	2/18/2013
Q09	JBR	1/21/2013	1/21/2013	1/29/2013
Q10	JBR	1/21/2013	1/22/2013	1/29/2013
Q11	JBR	1/21/2013	1/23/2013	1/29/2013
Q12	JBR	1/21/2013	1/24/2013	1/30/2013

MAFS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
Q13	JBR	1/21/2013	1/25/2013	2/18/2013
Q14	JBR	1/21/2013	1/25/2013	2/18/2013
R09	RAB	2/8/2013	2/1/2013	2/18/2013
R10	RAB	2/8/2013	2/5/2013	2/18/2013
R11	RAB	2/8/2013	2/7/2013	2/18/2013
R12	RAB	2/8/2013	2/13/2013	2/18/2013
R13	RAB	2/8/2013	2/15/2013	2/18/2013
S09				
S10				
S11				
S12				
S13				
T10				
T11				
T12				
T13				
U09				
U10				
U11				
U12				
U13				
V10				
V11				
V12				
V13				
W09				
W10				
W11				
X09				
X10				
Canyon	JBR	12/28/2012	1/16/2012	1/16/2013
CPM	Paige Miller			
DKG	David Gustin			
JBR	Jody Rickwartz			
JDR	Josh Roeder			
RAB	Rod Banister			
RSI	Scott Ingham			

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16				
I12				
I13				
I14				
I15				
I16				
I17	DKG	3/12/2013	3/12/2013	3/15/2013
I18				
J08				
J09				
J10				
J11				
J12				
J13				
J14				
J15				
J16				
J17	RAB	3/8/2013	3/9/2013	3/15/2013
K09				
K10				
K11				
K12				
K13				
K14				
K15	JBR	2/19/2013	2/28/2013	3/15/2013
K16	JBR	2/19/2013	2/28/2013	3/15/2013
K17	JBR	2/19/2013	2/28/2013	3/15/2013
L09				
L10	JBR	2/19/2013	2/19/2013	3/15/2013
L11	JBR	2/19/2013	2/19/2013	3/15/2013
L12	JBR	2/19/2013	2/19/2013	3/15/2013
L13	JBR	2/19/2013	2/20/2013	3/15/2013
L14	JBR	2/19/2013	2/20/2013	3/15/2013
L15	JBR	2/19/2013	2/20/2013	3/15/2013
L16				
L17				
M08				
M09				

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10	JBR	2/19/2013	2/21/2013	3/15/2013
M11	JBR	2/16/2013	2/21/2013	3/15/2013
M12				
M13				
M14				
M15				
M16				
N06				
N07				
N08				
N09				
N10				
N11	RAB/DKG	2/19/2013	2/19/2013	3/15/2013
N12	RAB/DKG	2/19/2013	2/19/2013	3/15/2013
N13	RAB/DKG	2/19/2013	2/19/2013	3/15/2013
N14	RAB/DKG	2/19/2013	2/19/2013	3/15/2013
N15	RAB/DKG	2/19/2013	2/19/2013	3/15/2013
O06	RAB/DKG	2/19/2013	2/20/2013	3/15/2013
O07	RAB/DKG	2/19/2013	2/20/2013	3/15/2013
O08	RAB/DKG	2/19/2013	2/20/2013	3/15/2013
O09	RAB/DKG	2/19/2013	2/21/2013	3/15/2013
O10	RAB/DKG	2/19/2013	3/1/2013	3/15/2013
O11	RAB/DKG	2/19/2013	2/21/2013	3/15/2013
O12	RAB/DKG	2/19/2013	2/21/2013	3/15/2013
O13	RAB/DKG	2/19/2013	3/5/2013	3/15/2013
O14	RAB/DKG	2/19/2013	3/5/2013	3/15/2013
O15	RAB/DKG	2/19/2013	3/5/2013	3/15/2013
P09				
P10				
P11	cpm	2/7/2013	2/8/2013	3/15/2013
P12	cpm	2/18/2013	3/1/2013	3/15/2013
P13	cpm	2/7/2013	2/7/2013	3/15/2013
P14				
P15				
Q09	cpm	2/18/2013	2/19/2013	3/15/2013
Q10	cpm	2/18/2013	3/1/2013	3/15/2013
Q11	cpm	2/18/2013	2/22/2013	3/15/2013
Q12	cpm	2/18/2013	2/28/2013	3/15/2013

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
Q13	cpm	2/21/2013	2/21/2013	3/15/2013
Q14				
R09	cpm	2/18/2013	3/4/2013	3/15/2013
R10	cpm	2/18/2013	3/6/2013	3/15/2013
R11	cpm	2/18/2013	3/7/2013	3/15/2013
R12	cpm	2/18/2013	3/5/2013	3/15/2013
R13				
S09				
S10	cpm	2/18/2013	3/7/2013	3/15/2013
S11	cpm	2/18/2013	3/8/2013	3/15/2013
S12	cpm	2/18/2013	3/8/2013	3/15/2013
S13				
T10	cpm	2/18/2013	3/7/2013	3/15/2013
T11	cpm	2/18/2013	3/7/2013	3/15/2013
T12				
T13				
U09				
U10	cpm	2/18/2013	3/7/2013	3/15/2013
U11				
U12				
U13				
V10				
V11				
V12				
V13				
W09				
W10				
W11				
X09				
X10				
CANYO JBR		2/19/2013	2/28/2013	3/15/2013

# **COUNTY SWEEP POTTER 2013**

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW		
AREA #1	JML-RSJ	9/4/2012	10/8/2012	10/9/2012		
AREA #2	CPM-JBR	9/4/2012	9/13/2012	9/14/2012		
AREA #3	DKG-RAB	9/4/2012	9/17/2012	9/18/2012		
AREA #4	JML-RSJ	10/5/2012	10/15/2012	10/16/2012		
VALLEY	DKG-RAB	11/14/2012	11/15/2012	11/16/2012		
NORTH OF	JML-RSJ	NO PERMITS				
CANADIAN						
RIVER						
<b>AREA #1</b>	<b>AREA #2</b>	<b>AREA #3</b>	<b>AREA #4</b>	<b>VALLEY</b>	<b>N OF RIVER</b>	
SW/COR OF CO	SW/COR OF CO	CENTER OF	E 3RD OF	WEST CENTRAL	N OF RIVER	
MADE UP OF	E OF AREA 1	POTTER CO N OF	POTTER CO	PART OF POTTER	IN POTTER CO	
103 SECTIONS	MAJORITY LOC	AMARILLO E OF	N & E OF AMA	JUST S OF RIVER	MOORE CO IS	
ADJ TO	BETW FM 1061 &	WESTERN FOR	TO RIVER	OLDHAM IS S	S BORDER	
OLDHAM ON W	WESTERN	3 MILES	E SIDE IS	BORDER		
SIDE			CARSON			
<b>MAPS BY AREA:</b>						
BSF03,06,07	BSF01	ABM01	ABM01-04	PLATT	DP01-04	
GM09	GCSF01	BSF04	BSF04-05	M02-03	GM01,02,05,10	
YY11-13	E09	L04-08	GM03-04		HTC01-04	
A11-13	F08	M02X	HTC05			
B10,12,13	G07-08	M03X	SK01			
C10,13	H06 & 08	M04-M07	O05-06			
D13	I07-10	N04-07	P05-08			
E10,11,13	J02-J04		Q06-08			
F10,12,13	K03-05		R06-08			
G10,12,13	K06-08		S05-08, 13			
			T05-09			
			U05-08			
			V04-09			
			W09,12,13			

COUNTY SWEEP POTTER 2013

			X08,11-13			
			Y08-12			
			Z06-11			

# COUNTY SWEEP RANDALL 2013

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW			
AREA #1	JML-RSJ	10/22/2012	10/30/2012	10/31/2012			
AREA #2	CPM-JBR	10/9/2012	10/12/2012	10/15/2012			
AREA #3	CPM-JBR	9/14/2012	9/25/2012	9/27/2012			
AREA #4	JML-RSJ	11/2/2012	11/20/2012	11/21/2012			
AREA #5	RAB-DG	9/18/2012	11/7/2012	11/8/2012			
AREA #6	RAB-DG	10/19/2012	10/26/2012	10/29/2012			
AREA #7	CPM-JBR	9/24/2012	9/24/2012	9/25/2012			
AREA #8	RSJ	11/26/2012	11/28/2012	11/30/2012			
AREA #1	AREA #2	AREA #3	AREA #4	AREA #5	AREA #6	AREA #7	AREA #8
NW COR RAND	NW COR RAND	W CENTRAL	E CENTRAL	NE COR RAND	E ON FM 1151	SW COR OF R	SE COR RAND
TO CITY LIMITS	JUST S OF	PART OF RAND	PART OF RAND	CITY LIMITS TO	3 MI E OF		
& S 7.5 MI	AREA # 1	COUNTRY	1 MI E OF HW	ARMSTRONG	WASHINGTON		
	4 SECT DEEP	CLUB RD S TO	87 E TO	TO JUST BELOW	1.25 MI S		
	& 15 WIDE	HUNGATE, 1	ARMSTRONG	FM 1151			
		MI E OF HW 87	CO LINE				
MAPS BY AREA							
CC01-06	CC24-25	CC22	CC13,14,16,17,18	K16-20	O21-22	CC09-36	CC09-34
A14-18	C22	VV25-33	K21-31	L16-20	P21-22	B-37	K36
B14-20	D24	WW25-33	L21-38	M16-20	Q21-23	G37	L38
C15-18	F21-24	XX25-33	M21-29	N16-20	R21-23		M37-38
E-17-20	G21-23	YY25-29	N21-33	O14-20	S21-24		N39,42
F16	H21-24	ZZ25-27	O23-26	P14-20			
G17-19	I07-10	A25-28	P23-24	Q14-20			
H14-20	I21-24	B25-27	Q24	R14-20			
I17-20	J21-24	C25-27	R24	S14-20			
J18-20		D25-28	S24	T14-20			
		E25-33	T21-24	U14-15			
		F25-33	U27-28	V14-21			
		G25-33	Y29	X18-19			
		H25-33		Y14			
		I25-33		CC07			
		J25-33					



**2014 RESIDENTIAL REAPPRAISAL SCHEDULE  
IMPROVED/VACANT**

<u>TASK</u>	<u>APPRAISER</u>	<u>ASSIGN DATE</u>	<u>COMP. DATE</u>	<u>MGMT REVIEW</u>
<b>1. Building Permits/Rechecks:</b>				
Worked thru field inspection				
Phase I (Remain from 2013 & New)	PM,RB,DG,JR,	6/26/2013	8/28/2013	8/29/2013
*See attached for Maps				
Phase II (Completions & New)	PM,RB,DG,JR,	1/2/2014	2/26/2014	2/27/2014
*See attached for Maps				
<b>2. Mobile Homes:</b>				
Permits worked thru field inspection				
City of Amarillo	RB,DG,PM,MF	2/20/2014	3/3/2014	3/4/2014
*See attached for Maps				
City of Canyon	CPM	2/28/2014	2/28/2014	3/3/2014
*See attached for Maps				
<b>3. Residential/Land Verification:</b>	RB,DG,PM,MF	10/7/2013	3/3/2014	4/1/2014
1/3 of properties to be appraised thru use of Pictometry, permits, Sketch Checker and field inspections. Field inspections are only done on properties that pictometry and changefindr has shown a change on. *See attached for Maps				
Permits and rechecks worked thru field inspection and the use of Pictometry				
*See attached for Maps				
<b>5. Performance Tests:</b>	GL,JF,DC,JL	8/26/2013	3/28/2014	3/28/2014
Perform tests using sales ratio analysis on all neighborhoods				
<b>6. Ag Budget:</b>	DC, JL, RJ	1/7/2013	3/27/2014	4/1/2014
Mail questionnaires and gather info	DC	1/7/2013	3/22/2014	3/22/2014
to develop ag budget	DC	1/7/2013	3/27/2014	3/27/2014
Mail Ag applications	JL	1/29/2014	2/4/2014	2/4/2014
Work Ag budget	DC, RJ, JL	9/13/2013	3/27/2014	3/27/2014
<b>7. Land Reappraisal:</b>	DC	9/10/2013	9/16/2013	9/17/2013
Perform tests using sales ratio analysis on all neighborhoods				
<b>8. Residential Cost Schedules</b>	JF	8/1/2013	8/23/2013	8/23/2013
Update the residential cost schedules for single-family residences, duplexes and townhouses				

\*Residential maps identified to be reappraised thru the use of Pictometry, permits, field inspections and Sketch Chkr

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H13	RSJ/JMD	10/7/2013	10/7/2013	GL 10/7/2013
H14	RSJ/RL	12/11/2013	12/11/2013	GL 12/11/2013
H15	RSJ/JMD	12/11/2013	12/11/2013	GL 12/11/2013
H16	RSJ/JMD	12/11/2013	12/11/2013	GL 12/11/2013
I12	RSJ/JMD	12/11/2013	12/11/2013	GL 12/11/2013
I13	RSJ/RPL	10/11/2013	12/11/2013	GL 12/11/2013
I14	RSJ/RPL	12/11/2013	12/11/2013	GL 12/11/2013
I15	MHP/JMD	2/21/2014	2/28/2014	GL 2/28/2014
I16	MHP/RPL	2/10/2014	2/12/2014	GL 02/12/2014
I17	MHP/JMD	2/13/2014	2/21/2014	GL 02/21/2014
I18	MHP/RPL	2/6/2014	2/6/2014	GL 02/06/2014
J08	MHP/RPL	2/6/2014	2/6/2014	GL 02/06/2014
J09	MHP/JMD	2/28/2014	3/5/2014	GL 03/05/2014
J10	DKG/RSJ/RPL	4/1/2014	4/17/2014	GL 04/17/2014
J11	MHP/JMD	3/17/2014	3/24/2014	GL 03/24/2014
J12	MHP/RPL	3/24/2014	4/2/2014	GL 04/02/2014
J13	RSJ/JMD	4/2/2014	4/10/2014	GL 04/10/2014
J14	RAB/TAW	10/7/2013	11/19/2013	GL 11/19/2013
J15	RAB/GAR	11/19/2013	12/19/2013	GL 12/19/2013
J16	RAB/DKG	12/20/2013	to be completed 2015	
J17	RAB/MHP	12/21/2013	to be completed 2015	

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
J18	MHP/RPL	2/6/2014	2/6/2014	GL 02/06/2014
K09	MHP/RPL	2/6/2014	2/10/2014	GL 02/10/2014
K10	DKG/TAW	3/24/2014	3/26/2014	GL 03/26/2014
K11	MHP/RSJ/JMD	4/2/2014	4/24/2014	GL 04/24/2014
K12	RAB/MHP/JMD	11/13/2013	2/5/2014	GL 02/05/2014
K13	RAB/MHP/JMD	10/7/2013	10/21/2013	GL 10/21/2013
K14	DKG/TAW	10/4/2013	11/7/2013	GL 11/07/2013
K15	DKG/RPL	11/7/2013	12/11/2013	GL 12/11/2013
K16	DKG/JMD	12/11/2013	1/16/2014	GL 01/16/2014
K17	DKG/TAW	1/17/2014	3/24/2014	GL 03/24/2014
K18	DKG/RPL	2/6/2014	2/6/2014	GL 02/06/2014
L08	MHP/RPL	2/6/2014	2/6/2014	GL 02/06/2014
L10	MHP/RPL	3/5/2014	3/17/2014	GL 03/17/2014
L11	MHP/RPL	10/21/2013	11/13/2013	GL 11/13/2013
L12	cpm/JMD	10/8/2013	10/9/2013	GL 10/09/2013
L13	cpm/RPL	11/13/2013	12/10/2013	GL 12/10/2013
L14	cpm/RSJ	12/11/2013	5/1/2014	GL 05/01/2014
L15	cpm/RSJ		to be completed 2015	
L16	MHP/RPL	2/5/2014	2/6/2014	GL 02/06/2014
L17	DKG/TAW	3/26/2014	3/31/2014	GL 03/31/2014
L18	MHP/RPL	2/6/2014	2/6/2014	GL 02/06/2014

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16	RAB/DKG	6/26/2013	6/27/2013	7/1/2013
H12	RAB/DKG	7/16/2013	7/16/2013	7/18/2013
H13	RAB/DKG	7/16/2013	7/16/2013	7/18/2013
H14	RAB/DKG	7/16/2013	7/16/2013	7/18/2013
H15	RAB/DKG	7/16/2013	8/22/2013	8/26/2013
H16	RAB/DKG	7/16/2013	8/22/2013	8/26/2013
H17	RAB/DKG	7/16/2013	8/22/2013	8/26/2013
H18	RAB/DKG	7/16/2013	7/19/2013	7/22/2013
J08				
J09	RAB/DKG	7/12/2013	8/5/2013	8/6/2013
J10	JDR/RSI	7/13/2013	7/15/2013	7/18/2013
J11	RAB/DKG	7/12/2013	8/30/2013	9/2/2013
J12	JDR/RSI	7/13/2013	7/15/2013	7/18/2013
J13	JDR/RSI	7/12/2013	7/15/2013	7/18/2013
J14	JDR/RSI	7/12/2013	7/13/2013	7/18/2013
J15	JDR/RSI	7/11/2013	7/12/2013	7/18/2013
J16	JDR/RSI	7/11/2013	7/12/2013	7/18/2013
J17	JDR/RSI	7/10/2013	7/11/2013	7/18/2013
K09	RAB/DKG	6/27/2013	8/8/2013	8/12/2013
K10	RAB/DKG	6/27/2013	7/11/2013	7/18/2013
K11	RAB/DKG	6/27/2013	7/9/2013	7/18/2013
K12	RAB/DKG	6/27/2013	7/9/2013	7/18/2013
K13	RAB/DKG	6/27/2013	7/8/2013	7/18/2013
K14	RAB/DKG	6/27/2013	7/12/2013	7/18/2013
K15	RAB/DKG	6/27/2013	7/14/2013	7/18/2013
K16	RAB/DKG	6/27/2013	7/14/2013	7/18/2013
K17	RAB/DKG	6/27/2013	6/27/2013	7/18/2013
L09				
L10	CPM	6/26/2013	6/28/2013	7/18/2013
L11	CPM	6/26/2013	6/27/2013	7/18/2013
L12	CPM	6/26/2013	7/22/2013	7/23/2013
L13	CPM	6/26/2013	7/18/2013	7/18/2013
L14	CPM	6/26/2013	7/16/2013	7/18/2013
L15	CPM	6/26/2013	7/16/2013	7/18/2013
L16	CPM	6/26/2013	7/16/2013	7/18/2013
L17	CPM	6/26/2013	7/16/2013	7/18/2013
M08	JDR/RSI	7/15/2013	7/15/2013	7/18/2013
M09	JDR/RSI	7/15/2013	7/16/2013	7/18/2013

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10	JDR/RSI	7/16/2013	7/17/2013	7/18/2013
M11	JDR/RSI	7/16/2013	7/17/2013	7/18/2013
M12	JDR/RSI	7/17/2013	7/19/2013	7/26/2013
M13	JDR/RSI	7/19/2013	7/22/2013	7/26/2013
M14	JDR/RSI	7/22/2013	7/23/2013	7/26/2013
M15	JDR/RSI	7/23/2013	7/24/2013	7/26/2013
M16	JDR/RSI	7/23/2013	7/24/2013	7/26/2013
N06	JDR/RSI	7/23/2013	7/24/2013	7/26/2013
N07	JDR/RSI	7/23/2013	7/24/2013	7/26/2013
N08	JDR/RSI	7/23/2013	7/24/2013	7/26/2013
N09	JDR/RSI	7/23/2013	7/24/2013	7/26/2013
N10	CPM	7/13/2013	7/25/2013	7/26/2013
N11	CPM	7/13/2013	7/23/2013	7/26/2013
N12	CPM	7/13/2013	7/23/2013	7/26/2013
N13	CPM	7/13/2013	7/18/2013	7/26/2013
N14	CPM	7/13/2013	7/13/2013	7/26/2013
N15	CPM	7/13/2013	7/25/2013	7/26/2013
O06	RAB/DKG	7/25/2013	7/25/2013	7/26/2013
O07	RAB/DKG	7/25/2013	7/25/2013	7/26/2013
O08	RAB/DKG	7/25/2013	7/26/2013	7/26/2013
O09	RAB/DKG	7/25/2013	7/26/2013	7/26/2013
O10	JDR/RSI	7/24/2013	7/25/2013	7/26/2013
O11	JDR/RSI	7/24/2013	7/25/2013	7/26/2013
O12	JDR/RSI	7/25/2013	7/25/2013	7/26/2013
O13	JDR/RSI	7/25/2013	7/25/2013	7/26/2013
O14	JDR/RSI	7/25/2013	7/25/2013	7/26/2013
O15	RAB/DKG	7/25/2013	8/28/2013	8/29/2013
P09	RSJ	7/29/2013	7/29/2013	7/30/2013
P10	RSJ	7/29/2013	7/29/2013	7/30/2013
P11	RSJ	7/29/2013	7/30/2013	7/31/2013
P12	RSJ	7/30/2013	7/30/2013	7/31/2013
P13				
P14				
P15				
Q09	RSJ	7/16/2013	7/16/2013	7/17/2013
Q10	RSJ	7/17/2013	7/17/2013	7/22/2013
Q11	RSJ	7/18/2013	7/18/2013	7/22/2013
Q12	RSJ	7/18/2013	7/22/2013	7/22/2013

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
Q13	RSI	7/22/2013	7/22/2013	7/23/2014
Q14	RSI	7/23/2013	7/23/2013	7/24/2014
R09	RSI	7/23/2013	7/23/2013	7/24/2014
R10	RSI	7/23/2013	7/23/2013	7/24/2014
R11	RSI	7/23/2013	7/23/2013	7/24/2014
R12	RSI	7/23/2013	7/23/2013	7/24/2014
R13				
S09				
S10				
S11				
S12				
S13				
T10				
T11				
T12				
T13				
U09				
U10				
U11				
U12				
U13				
V10				
V11				
V12				
V13				
W09				
W10				
W11				
X09				
X10	RSI	7/29/2013	7/29/2013	
Canyon		7/29/2013	8/21/2013	8/22/2013
CPM				
Paige Miller				
David Gustin				
Scott Ingham				
Josh Roeder				
Rod Banister				
Ricky Johnson				

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16	DKG/MHP	1/2/2014	1/10/2014	1/10/2014
H12	DKG/MHP	1/6/2014	1/6/2014	1/7/2014
H13	DKG/MHP	1/6/2014	2/12/2014	2/13/2014
H14	DKG/MHP	1/6/2014	2/12/2014	2/13/2014
H15	DKG/MHP	1/6/2014	2/18/2014	2/19/2014
H16	DKG/MHP	1/6/2014	2/18/2014	2/19/2014
H17	DKG/MHP	1/6/2014	2/18/2014	2/19/2014
H18	DKG/MHP	1/6/2014	1/6/2014	1/8/2014
J08	DKG/MHP	1/9/2014	1/9/2014	1/10/2014
J09	DKG/MHP	1/9/2014	2/20/2014	2/21/2014
J10	JDR	1/9/2014	1/9/2014	1/10/2014
J11	JDR	1/9/2014	1/9/2014	1/10/2014
J12	JDR	1/9/2014	1/9/2014	1/10/2014
J13	JDR	1/9/2014	2/3/2014	1/10/2014
J14	DKG/MHP	1/9/2014	2/20/2014	2/21/2014
J15	DKG/MHP	1/9/2014	2/20/2014	2/21/2014
J16	DKG/MHP	1/9/2014	2/20/2014	2/21/2014
J17	DKG/MHP	1/9/2014	2/20/2014	2/21/2014
K10	DKG/MHP	1/13/2014	1/23/2014	1/24/2014
K11	DKG/MHP	1/13/2014	1/23/2014	1/24/2014
K12	DKG/MHP	1/13/2014	1/29/2014	1/30/2014
K13	DKG/MHP	1/13/2014	1/31/2014	2/3/2014
K14	DKG/MHP	1/13/2014	2/19/2014	2/21/2014
K15	DKG/MHP	1/13/2014	2/19/2014	2/20/2014
K16	DKG/MHP	1/13/2014	2/19/2014	2/20/2014
K17	DKG/MHP	1/13/2014	2/19/2014	2/20/2014
L09	CPM	1/6/2014	1/10/2014	1/13/2014
L10	CPM	1/6/2014	1/10/2014	1/13/2014
L11	CPM	1/6/2014	1/10/2014	1/13/2014
L12	CPM	1/6/2014	1/10/2014	1/13/2014
L13	CPM	1/6/2014	1/17/2014	1/20/2014
L14	CPM	1/6/2014	1/17/2014	1/20/2014
L15	CPM	1/6/2014	1/17/2014	1/20/2014
L16	CPM	1/6/2014	1/22/2014	1/23/2014
L17	CPM	1/22/2014	1/22/2014	1/23/2014
M08	RAB	1/29/2014	1/29/2014	1/30/2014
M09	RAB	1/29/2014	1/29/2014	1/30/2014

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10	RAB	1/29/2014	1/30/2014	2/3/2014
M11	RAB	1/29/2014	2/3/2014	2/4/2014
M12	RAB	1/29/2014	2/7/2014	2/10/2014
M13	RAB	1/29/2014	2/10/2014	2/11/2014
M14	RAB/MHP	1/29/2014	2/11/2014	2/12/2014
M15	RAB/MHP	1/29/2014	2/11/2014	2/12/2014
M16	RAB/MHP	1/29/2014	2/11/2014	2/12/2014
N06	JDR	1/29/2014	1/30/2014	2/3/2014
N07	JDR	1/29/2014	1/30/2014	2/3/2014
N08	JDR	1/29/2014	1/30/2014	2/3/2014
N09	JDR	1/29/2014	1/30/2014	2/3/2014
N10	JDR	1/29/2014	1/30/2014	2/3/2014
N11	JDR	1/29/2014	1/30/2014	2/3/2014
N12	CPM	2/3/2014	2/7/2014	2/10/2014
N13	CPM	2/3/2014	2/7/2014	2/10/2014
N14	CPM	2/3/2014	2/7/2014	2/10/2014
N15	CPM	2/3/2014	2/7/2014	2/10/2014
O06	RSJ	2/13/2014	2/18/2014	2/19/2014
O07	RSJ	2/13/2014	2/19/2014	2/20/2014
O08	RSJ	2/13/2014	2/19/2014	2/20/2014
O09	RSJ	2/13/2014	2/19/2014	2/20/2014
O10	RSJ	2/13/2014	2/19/2014	2/20/2014
O11	RSJ	2/13/2014	2/19/2014	2/20/2014
O12	RSJ	2/13/2014	2/19/2014	2/20/2014
O13	RSJ	2/13/2014	2/19/2014	2/20/2014
O14	RAB	2/10/2014	2/14/2014	2/17/2014
O15	RAB	2/10/2014	2/14/2014	2/17/2014
P09	JDR	1/22/2014	1/23/2014	1/27/2014
P10	JDR	1/22/2014	1/23/2014	1/27/2014
P11	CPM	2/10/2014	2/13/2014	2/14/2014
P12	CPM	2/10/2014	2/13/2014	2/14/2014
P13	CPM	2/10/2014	2/13/2014	2/14/2014
P14	CPM	2/10/2014	2/13/2014	2/14/2014
P15	CPM	2/10/2014	2/13/2014	2/14/2014
Q09	CPM	2/10/2014	2/13/2014	2/14/2014
Q10	CPM	2/10/2014	2/13/2014	2/14/2014
Q11	CPM	2/10/2014	2/13/2014	2/14/2014
Q12	CPM	2/10/2014	2/13/2014	2/14/2014

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
Q13	JDR	1/24/2014	1/24/2014	1/27/2014
Q14	JDR	1/24/2014	1/24/2014	1/27/2014
R09	JDR	1/24/2014	1/24/2014	1/27/2014
R10	JDR	1/24/2014	1/24/2014	1/27/2014
R11	JDR	1/24/2014	1/24/2014	1/27/2014
R12	JDR	1/24/2014	1/24/2014	1/27/2014
R13	JDR	1/24/2014	1/24/2014	1/27/2014
S09	JDR	1/24/2014	1/24/2014	1/27/2014
S10	JDR	1/24/2014	1/24/2014	1/27/2014
S11	JDR	1/24/2014	1/24/2014	1/27/2014
S12	JDR	1/24/2014	1/24/2014	1/27/2014
S13	JDR	1/24/2014	1/24/2014	1/27/2014
T10	JDR	1/24/2014	1/24/2014	1/27/2014
T11	JDR	1/24/2014	1/24/2014	1/27/2014
T12	JDR	1/24/2014	1/24/2014	1/27/2014
T13	JDR	1/24/2014	1/24/2014	1/27/2014
U09	JDR	1/24/2014	1/24/2014	1/27/2014
U10				
U11				
U12				
U13				
V10				
V11				
V12				
V13				
W09				
W10				
W11				
X09				
X10				
Canyon				
CPM	Paige Miller			
DKG	David Gustin			
MHP	Mike Plumlee			
JDR	Josh Roeder			
RAB	Rod Banister			
RSJ	Ricky Johnson			

MAFS	APPRaiser	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10				
M11				
M12				
M13				
M14				
M15				
M16				
N06				
N07				
N08				
N09				
N10				
N11				
N12				
N13				
N14				
N15				
O06	RAB	2/20/2014	2/21/2014	2/24/2014
O07	RAB	2/20/2014	2/21/2014	2/24/2014
O08	RAB	2/20/2014	2/21/2014	2/24/2014
O09	RAB	2/20/2014	2/21/2014	2/24/2014
O10	RAB	2/20/2014	2/21/2014	2/24/2014
O11	RAB	2/20/2014	2/21/2014	2/24/2014
O12	RAB	2/20/2014	2/21/2014	2/24/2014
O13	RAB	2/20/2014	2/21/2014	2/24/2014
O14	RAB	2/20/2014	2/21/2014	2/24/2014
O15	RAB	2/20/2014	2/21/2014	2/24/2014
P09	RSJ	3/3/2014	3/6/2014	3/7/2014
P10	RSJ	3/3/2014	3/6/2014	3/7/2014
P11	RSJ	3/3/2014	3/6/2014	3/7/2014
P12	RSJ	3/3/2014	3/6/2014	3/7/2014
P13	RSJ	3/3/2014	3/6/2014	3/7/2014
P14	RSJ	3/3/2014	3/6/2014	3/7/2014
P15	RSJ	3/3/2014	3/6/2014	3/7/2014
Q09	DG	3/3/2014	3/6/2014	3/7/2014
Q10	DG	3/3/2014	3/6/2014	3/7/2014
Q11	DG	3/3/2014	3/6/2014	3/7/2014
Q12	DG	3/3/2014	3/6/2014	3/7/2014

<u>MAS</u>	<u>APPRaiser</u>	<u>ASSIGN DATE</u>	<u>COMP. DATE</u>	<u>SUPR REVIEW</u>
O13	DG	3/3/2014	3/6/2014	3/7/2014
O14	DG	3/3/2014	3/6/2014	3/7/2014
R09	CPM	2/28/2014	3/3/2014	3/4/2013
R10	CPM	2/28/2014	3/3/2014	3/4/2013
R11	CPM	2/28/2014	3/3/2014	3/4/2013
R12	CPM	2/28/2014	3/3/2014	3/4/2013
R13	CPM	2/28/2014	3/3/2014	3/4/2013
S09				
S10				
S11				
S12				
S13				
T10				
T11				
T12				
T13				
U09				
U10				
U11				
U12				
U13				
V10				
V11				
V12				
V13				
W09				
W10				
W11				
X09				
X10				

# COUNTY SWEEP RANDALL 2014

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW				
AREA #1	JML-RSJ/RAB	9/26/2013	10/24/2013	10/25/2013				
AREA #2	JML	9/26/2013	10/24/2013	10/25/2013				
AREA #3	CPM	8/21/2013	9/30/2013	10/1/2013				
AREA #4	JML-RSJ	9/12/2013	9/30/2013	10/1/2013				
AREA #5	RAB-DG	9/3/2013	9/25/2013	9/27/2013				
AREA #6	JML-RSJ	9/26/2013	10/24/2013	10/28/2013				
AREA #7	JML-RSJ	10/2/2013	10/3/2013	10/4/2013				
AREA #8	JML-RSJ	10/2/2013	10/3/2013	10/4/2013				
<b>AREA #1</b>	<b>AREA #2</b>	<b>AREA #3</b>	<b>AREA #4</b>	<b>AREA #5</b>	<b>AREA #6</b>	<b>AREA #7</b>	<b>AREA #8</b>	
NW COR RAND	NW COR RAND	W CENTRAL	E CENTRAL	NE COR RAND	E ON FM 1151	SW COR OF R	SE COR RAND	
TO CITY LIMITS	JUST S OF	PART OF RAND	PART OF RAND	CITY LIMITS TO	3 MI E OF			
& S 7.5 MI	AREA # 1	COUNTRY	1 MI E OF HW	ARMSTRONG	WASHINGTON			
	4 SECT DEEP	CLUB RD S TO	87 E TO	TO JUST BELOW	1.25 M I S			
	& 15 WIDE	HUNGATE, 1	ARMSTRONG	FM 1151				
		MI E OF HW 87	CO LINE					
		D S CO LINE						
<b>MAPS BY AREA:</b>								
CC01-06	CC24-25	CC22	CC13,14,16,17,18	K16-20	O21-22	CC09-36	CC09-34	
A14-18	C22	VV25-33	K21-31	L16-20	P21-22	B-37	K36	
B14-20	D24	WW25-33	L21-38	M16-20	Q21-23	G37	L38	
C15-18	F21-24	XX25-33	M21-29	N16-20	R21-23		M37-38	
E-17-20	G21-23	YY25-29	N21-33	O14-20	S21-24		N39,42	
F16	H21-24	ZZ25-27	O23-26	P14-20				
G17-19	I07-10	AA25-28	P23-24	Q14-20				
H14-20	I21-24	BB25-27	Q24	R14-20				
09/	J21-24	CC25-27	R24	S14-20				
J18-20		DD25-28	S24	T14-20				
		EE25-33	T21-24	U14-15				
		FF25-33	U27-28	V14-21				
		GG25-33	Y29	X18-19				
		HH25-33		Y14				
		II25-33		CC07				
		JJ25-33						

# COUNTY SWEEP POTTER 2014

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW				
AREA #1	JML	9/17/2013	9/26/2013	9/27/2013				
AREA #2	CPM	9/4/2013	9/25/2013	09/26-27/2013				
AREA #3	RB/DG	9/17/2013	9/19/2013	9/20/2013				
AREA #4	RSJ	9/4/2013	9/11/2013	9/12/2013				
VALLE	RAB-MHP	1/22/2014	1/22/2014	1/24/2014				
NORTH OF	RSJ	9/4/2013	9/11/2013	9/12/2013				
CANADIAN RIVER								
AREA #1	AREA #2	AREA #3	AREA #4	VALLEY	N OF RIVER			
SW/COR OF CO	SW/COR OF CO	CENTER OF	E 3RD OF	WEST CENTRAL	N OF RIVER			
MADE UP OF	E OF AREA 1	POTTER CO N OF	POTTER CO	PART OF POTTER	IN POTTER CO			
103 SECTIONS	MAJORITY LOC	AMARILLO E OF	N & E OF AMA	JUST S OF RIVER	MOORE CO IS			
ADJ TO	BETW FM 1061 &	WESTERN FOR	TO RIVER	OLDHAM IS S	S BORDER			
OLDHAM ON W	WESTERN	3 MILES	E SIDE IS	BORDER				
SIDE			CARSON					
MAPS BY AREA:								
BSF03,06,07	BSF01	ABM01	ABM01-04	PLATT	DP01-04			
GM09	GCSF01	BSF04	BSF04-05	M02-03	GM01,02,05,10			
VY11-13	E09	L04-08	GM03-04		HTC01-04			
A11-13	F08	M02X	HTC05					
B10,12,13	G07-08	M03X	SK01					
C10,13	H06 & 08	M04-M07	O05-06					
D13	I07-10	N04-07	P05-08					
E10,11,13	J02-104		Q06-08					
F10,12,13	K03-05		R06-08					
G10,12,13	K06-08		S05-08, 13					
			T05-09					
			U05-08					
			V04-09					
			W09,12,13					
			X08,11-13					
			Y08-12					
			Z06-11					

## 2013 COMMERCIAL REAPPRAISAL SCHEDULE

TASK	APPRAISER	ASSIGN DATE	COMP. DATE			Supervisor Review
<b>1. Building Permits</b>						
Phase I (Remain from 2012 & New)	JD/TW	7/17/2012	7/27/2012			GAR 07/27/2012
Phase II (Completions & New)	JD/TW					GAR 01/31/13
<b>2. Land</b>						
Map						
N-06,N-07	DWC					
M-10, 11, N - 10,11	JMD	9/13/2012	10/16/2012			GAR 10/16/12
M-12, 13 N - 13	TAW	9/13/2012	10/5/2012			GAR 10/05/12
O -12	DWC	9/13/2012	10/22/2012			
<b>3. New Schedules</b>						
Warehouse Storage (1,184)	Moved to 2014 Reappraisal			Pictometry Verification		
Warehouse Distribution (350)	Moved to 2014 Reappraisal			8/13/12-9/4/12	JMD	
Warehouse Cold Storage (4)	Moved to 2014 Reappraisal			8/24/12 - 9/11/12	TAW	
Warehouse Transit (17)	Moved to 2014 Reappraisal			9/4/12-9/4/12	JMD	
Garage Service (859)	Moved to 2014 Reappraisal			9/4/12 -9/13/12	JMD	
Garage Showroom (28)	Moved to 2014 Reappraisal			9/11/12 - 9/11/12	TAW	
Garage Automotive (16)	Moved to 2014 Reappraisal			9/11/12 - 9/12/12	TAW	
Hotel (21)	TAW	3/13/2013	3/28/2013	8/15/12 - 8/24/12	TAW	GAR 3/28/2013
Motel (86)	TAW	3/13/2013	3/28/2013	8/15/12 - 8/24/12	TAW	GAR 3/28/2013
Fast Food Restaurant (158)	TAW	10/5/2012	11/16/2012	8/13/12-8/23/12	DWC	GAR 11/16/2012
Restaurant (233)	DWC/JMD	10/23/2012	3/1/2013	8/24/12-9/12/12	DWC	GAR 3/1/2013
Convenience Store (158)	JMD	10/17/2012	12/14/2012	8/9/12-8/13/12	JMD	GAR 12/14/2012
Drive Thru Car Wash (42)	JMD	11/14/2012	11/19/2012	8/8/12-8/9/12	JMD	GAR 11/19/2012
Self Service Car Wash (22)	JMD	11/14/2012	11/19/2012	8/9/12-8/9/12	JMD	GAR 11/19/2012
<b>4. New Survey Categories</b>						
Warehouse Storage	Moved to 2014 Reappraisal					
Warehouse Distribution	Moved to 2014 Reappraisal					
Convenience Store	JMD	10/17/2012	12/14/2012			GAR 11/19/2012



## 2013 COMMERCIAL REAPPRAISAL SCHEDULE

<u>TASK</u>	<u>APPRAISER</u>	<u>ASSIGN DATE</u>	<u>COMP. DATE</u>		<u>Supervisor Review</u>
<b>5. Current Surveys</b>					
Apartments (178)	JMD	2/7/2013	2/19/2013		GAR 2/19/2013
Motels & Hotels (107)	TAW	3/1/2013	3/28/2013		GAR 3/28/2013
Shopping Centers (125)	TAW	1/30/2013	3/15/2013		GAR 3/15/2013
Office (1518)	GAR	2/25/2013	3/25/2013		GAR 3/25/2013
Restaurant (233)	DWC/JMD	10/23/2012	3/1/2013		GAR 3/1/2013
Mini-Warehouse (Canyon)	JMD	3/4/2013	3/7/2013		GAR 3/7/2013
Store Discount (92)	TAW	3/1/2013	3/28/2013		GAR 3/28/2013
Fast Food (158)	TAW	10/16/2012	12/7/2012		GAR 11/16/2012

## 2014 COMMERCIAL REAPPRAISAL SCHEDULE

TASK	APPRaiser	ASSIGN DATE	COMP. DATE			Supervisor Review				
<b>1. Building Permits</b>										
Phase I (Remain from 2013 & New)	TW & JD	7/11/2013	7/24/2013			GAR 7/24/2013				
Phase II (Completions & New)	TW & JD	12/18/2013	1/22/2014			GAR 1/22/2014				
<b>2. Land</b>										
Map										
H Tier City of Amarillo	TW & JD	7/25/2013	9/20/2013			GAR 12/11/13				
I Tier City of Amarillo	TW & JD	7/25/2013	9/20/2013			GAR 12/12/13				
J Tier City of Amarillo	TW & JD	7/25/2013	9/20/2013			GAR 12/13/13				
K Tier (west side) City of Amarillo	TW & JD	7/25/2013	9/20/2013			GAR 02/10/14				
<b>3. New Schedules</b>										
Theatres (4)	JD	9/23/2013	9/23/2013			GAR 3/7/2014				
Bowling Alleys (2)	JD	9/23/2013	9/23/2013			GAR 3/7/2014				
Schools (81)	TW	9/23/2013	10/7/2013			GAR 3/7/2014				
Store Discount (91)	MOVED TO 2015 REAPPRAISAL									
Store Department (5)	MOVED TO 2015 REAPPRAISAL									
Store Retail (648)	MOVED TO 2015 REAPPRAISAL									
Churchs (311)	JD	9/24/2013	10/2/2013			GAR 10/18/2014				
Firestations-Staffed&Volunt.(17) + (4)	JD	9/23/2013	9/24/2013			GAR 10/18/2014				
Home Group Care (9)	TW	10/8/2013	10/11/2013			GAR 10/18/2014				
Hospital Convalescent (18)	TW	10/8/2013	10/11/2013			GAR 10/18/2014				
Home for the Elder (20)	TW	10/8/2013	10/11/2013			GAR 10/18/2014				
Day Care Centers (31)	JD	10/7/2013	10/8/2013			GAR 10/18/2014				
Markets (21)	JD	10/2/2013	10/7/2013			GAR 10/18/2014				
Warehouse Storage (1,204)	JD/TW/RL	10/14/2013	12/6/2013			GAR 3/21/2014	updated NH codes			
Warehouse Distribution (348)	JD/TW/RL	10/14/2013	12/19/2013			GAR 3/21/2014	updated NH codes			
Warehouse Cold-Storage (3)	JD/TW/RL	10/14/2013	12/19/2013			GAR 3/21/2014				
Warehouse Translt (17)	JD/TW/RL	10/14/2013	12/19/2013			GAR 3/21/2014				
Garage Service (862)	JD/TW/RL	10/14/2013	1/6/2014			GAR 3/21/2014	updated NH codes			
Garage Showroom (28)	JD/TW/RL	10/14/2013	1/6/2014			GAR 3/21/2014	updated NH codes			
Garage Automotive (17)	JD/TW/RL	10/14/2013	1/6/2014			GAR 3/21/2014				
Fitness Center (6) formerly Health Club	JD	10/9/2013	10/11/2013			GAR 3/10/2014				
Mortuaries (14)	JD	3/3/2014	3/6/2014			GAR 3/10/2014				
Jail - Police Station (1)	JD	3/3/2014	3/6/2014			GAR 3/10/2014				
Truck Stop (10)	JD	3/3/2014	3/6/2014			GAR 3/10/2014				
<b>5. Current Surveys</b>										
Apartments (178)	JD	1/28/2014	2/10/2014			GAR 2/10/2014				
Hotels & Motels (107)	TW	3/4/2014	3/21/2014			GAR 3/10/2014				

## 2014 COMMERCIAL REAPPRAISAL SCHEDULE

TASK	APPRaiser	ASSIGN DATE	COMP. DATE		Supervisor Review			
Shopping Centers (125)	TW	2/11/2014	3/4/2014		GAR	3/10/2014		
Office (1518)	GAR	3/24/2014	3/26/2014		GAR	3/26/2014		
Restaurant (233)	N/A							
Mini-Warehouse (127)	N/A							
Store Discount (92)	N/A							
Fast Food (158)	N/A							
6. CHG Findr/Sketch Chckr								
MAPS	APPRaiser	ASSIGN DATE	COMP. DATE					
H13	JMD	10/7/2013	10/7/2013					
H14	RL	12/11/2013	12/11/2013					
H15	JMD	12/11/2013	12/11/2013					
H16	JMD	12/11/2013	12/11/2013					
I12	JMD	12/11/2013	12/11/2013					
I13	RPL	10/11/2013	12/11/2013					
I14	RPL	12/11/2013	12/11/2013					
I15	JMD	2/21/2014	2/28/2014					
I16	RPL	2/10/2014	2/12/2014					
I17	JMD	2/13/2014	2/21/2014					
I18	RPL	2/6/2014	2/6/2014					
J08	RPL	2/6/2014	2/6/2014					
J09	JMD	2/28/2014	3/5/2014					
J10	None	4/1/2014	4/17/2014					
J11	JMD	3/17/2014	3/24/2014					
J12	RPL	3/24/2014	4/2/2014					
J13	JMD	4/2/2014	4/10/2014					
J14	TAW	10/7/2013	11/19/2013					
J15		11/19/2013	12/19/2013					
J16	GAR							
J16		12/20/2013						
J17		12/21/2013						
J18	RPL							
MAPS	APPRaiser	ASSIGN DATE	COMP. DATE					
J18	RPL	2/6/2014	2/6/2014					
K09	RPL	2/6/2014	2/10/2014					
K10	TAW	3/24/2014	3/26/2014					
K11	JMD	4/2/2014	5/12/2014					
K12	JMD	11/13/2013	2/5/2014					
K13	JMD	10/7/2013	10/21/2013					
K14	TAW/RPL	10/4/2013	11/7/2013					
K15	RPL	11/7/2013	12/11/2013					
K16	JMD	12/11/2013	1/16/2014					
K17	TAW	1/17/2014	3/24/2014					
K18	RPL	2/6/2014	2/6/2014					
L08	RPL	2/6/2014	2/6/2014					
L10	RPL	3/5/2014	3/17/2014					
L11	RPL	10/21/2013	11/13/2013					
L12	JMD	10/8/2013	10/9/2013					
L13	RPL	11/13/2013	12/10/2013					
L14	RPL	12/11/2013	5/1/2014					
L15	gpm							
L16	RPL	2/5/2014	2/6/2014					
L17	TAW	3/26/2014	3/31/2014					
L18	RPL	2/6/2014	2/6/2014					

## **Attachment A: Property Tax Professional Core Education**



## Property Tax Professionals Core Education

### Check the core courses you have completed

### Course provider posting system

Reporting of core education courses is the responsibility of the Core Course Provider. Registrants may check the courses that have been posted using the link above. If a course has not been posted, registrants should first contact the course provider. If the reporting issue is not resolved, registrants may file a complaint against the provider.

### Property Tax Professionals CORE Provider Application Instructions (67 KB PDF)

### Property Tax Professionals CORE Provider Application (106 KB PDF)

To become a property tax professional CORE course provider, you will need to submit a completed CORE provider application, business plan and a copy of your attendance verification document. Above will find the application and instructions on completing the form.

### Required Education Topics and Examinations for Certification after January 1, 2014

#### Appraiser - Minimum 3 years, maximum 5 years to complete the following requirements:

Class 2 (must be completed within 12 months of becoming registered as Class 1 Appraiser):

- 32 hours of Basics of Texas Property Tax System
- 8 hours of Professional Ethics

Class 3 (must be completed within 36 months of becoming registered as a Class 1 Appraiser):

- 18 hours of Income Approach to Value
- 18 hours of Theory and Practice of Personal Property Appraisal
- 15 hours of Uniform Standards of Professional Appraisal Practices (USPAP)
- 24 hours in Theory and Practice of Appraisal of Real Property
- Class 3 Examination

Class 4 (must be completed within 60 months of becoming registered as a Class 1 Appraiser and cannot be earned until the registrant has 36 months of experience as an Appraiser registrant.)

- 18 hours in Analyzing Real Property Appraisal
- 16 hours in Texas Property Tax Law
- 18 hours in Mass Appraisal
- 3.5 hours in USPAP (if no USPAP within 2 years)
- Class 4 Examination

#### Assessor/Collector - Minimum 3 years, maximum 5 years to complete the following requirements:

Class 2 (must be completed within 12 months of becoming registered as Class 1 Assessor Collector):

- 32 hours of Basics of Texas Property Tax System
- 8 hours of Professional Ethics

Class 3 (must be completed within 36 months of becoming registered as a Class 1 Assessor Collector):

- 16 hours in Texas Property Tax Law
- 18 hours in Assessment and Collection

Class 4 (must be completed within 60 months of becoming registered as a Class 1 Assessor Collector and cannot be earned until the registrant has 36 months of experience as an Assessor/Collector registrant.)

- 18 hours in Advanced Assessment and Collections
- 12 hours in Truth in Taxation (Not required if Assessing and Collecting (Course 8) was taken prior to 1/1/2010)
- Class 4 Examination

#### Collector - Minimum two (2) years, maximum three (3) years to complete the following requirements:

Class 2 (Must be completed within 12 months of becoming registered as a Class 1 Collector):

- 32 hours of Basics of Texas Property Tax System
- 8 hours of Professional Ethics

Class 3 (Must be completed within 36 months of becoming registered as a Class 1 Collector and cannot be earned until the registrant has 24 months of experience as a Collector registrant):

- 16 hours in Texas Property Tax Law
- 18 hours in Assessment and Collection
- 18 hours in Advanced Assessment and Collections
- Class 3 Examination

[Top of Page](#) | [Property Tax Professionals Home Page](#) | [TDLR Home Page](#)

**Attachment B: Continuing Education for Property Tax  
Professionals**



Texas Department of  
Licensing and Regulation

P.O. Box 12157 Austin, Texas 78711  
800-805-2202 / 512-241-2205 / 512-241-2888

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Online Renewal, Exam and Education Information Continuing Education Forms, FAQs, Rules and Statute Board Meetings and Information

## Continuing Education for Property Tax Professionals

### List of registered CE providers and their courses for Property Tax Professionals

#### Check the CE courses you have completed

#### CE Requirements for Certified Appraisers (RPA), Assessors (RTA) and Collectors (RTC)

For Property Tax Professionals the continuing education hours must be completed during the 24 month period before the expiration of the registration. For example, if your registration expiration date is March 31, 2012, only CE courses taken between March 31, 2010 and March 31, 2012 will apply toward the CE hours for renewal of your registration. At your March 31, 2013 expiration, only courses taken between March 31, 2011 and March 31, 2013 will apply. There is always an overlapping 12-month period where CEs will be counted.

If you achieved your certification before the certification deadline date, continuing education is not required until the second renewal after your certification deadline date.

A registrant may not receive continuing education credit for attending the same department-numbered course more than once within the two-year period prior to the date of renewal. For a late renewal, the continuing education hours must have been completed within the two-years period prior to the date of renewal.

Core education courses may be completed for CE credit. See **PTAD's web page** for details. Passing a course examination will not change the number of hours earned.

The following hours of continuing education must be completed to renew a registration:

#### Registered Professional Appraiser (RPA)

30 hours total of CE including:

- 2 hours in professional ethics
- The approved State laws and rules update course (see State Laws and Rules Update Course section below)
- 3.5 hours of USPAP

RPAs that are Chief Appraisers and renew their registration after January 1, 2015 must complete:

1. At least 30 hours of approved continuing education in appraisal procedures and methods, tax assessment and collection, professional ethics, laws and rules, USPAP or customer service.
2. At least half of the 30 hours must be in programs devoted to one or more of the topics listed in Texas Occupation Code §1151.164(b). Any "Tax Assessment and Collections" course hours will not be used to fulfill this half of the Chief Appraisers continuing education requirement; and
3. At least two of the required hours in a program of professional ethics specific to the chief appraiser of an appraisal district, including a program on the importance of maintaining the independence of an appraisal office from political pressure.

#### Registered Texas Assessor Collector (RTA)

30 hours total of CE including:

- 2 hours in professional ethics
- The approved State laws and rules update course (see State Laws and Rules Update Course section below)

#### Registered Texas Collector (RTC)

10 hours total of CE including:

- 2 hours in professional ethics
- The approved State laws and rules update course (see State Laws and Rules Update Course section below)

#### State Laws and Rules Update Course

The State laws and rules update changes each legislative session. It includes a detailed summary of bills passed in the previous legislative session affecting the Property Tax Professionals industry. The course must be approved by the Texas Comptroller's Property Tax Assistance Division (PTAD) and offered by an approved TDLR Property Tax Professional CE Provider. A registrant's completion of the course is noted in the registrant's **continuing education summary** web page under the column heading of "State Law/Rules Update."

See the **List of Registered CE Providers and Their Courses** to determine if a course is approved and offered by an registered provider.

#### Reporting of CE hours

Reporting of CE courses/hours is the responsibility of the CE provider with a few exceptions. Those exceptions are continuing education courses through the Appraisal Foundation (TAF), the International Association of Assessing Officers (IAAO) or the Appraisal Institute (AI). You will be provided a completion certificate by the education provider. You should scan the completion certificate and e-mail it to TDLR at [ce@tdlr.texas.gov](mailto:ce@tdlr.texas.gov) with the request for CE accreditation. Those three organizations will not input completed CE courses into TDLR's CE database.

You can use the **Continuing Education Courses Look Up** to review the courses reported to TDLR for you. If your courses have not been reported, contact the provider.

Direct general questions and comments to [cs.tax.professionals@tdlr.texas.gov](mailto:cs.tax.professionals@tdlr.texas.gov).

## **Attachment C: Approved Educational Courses**





# Window on State Government

Susan Combs Texas Comptroller of Public Accounts

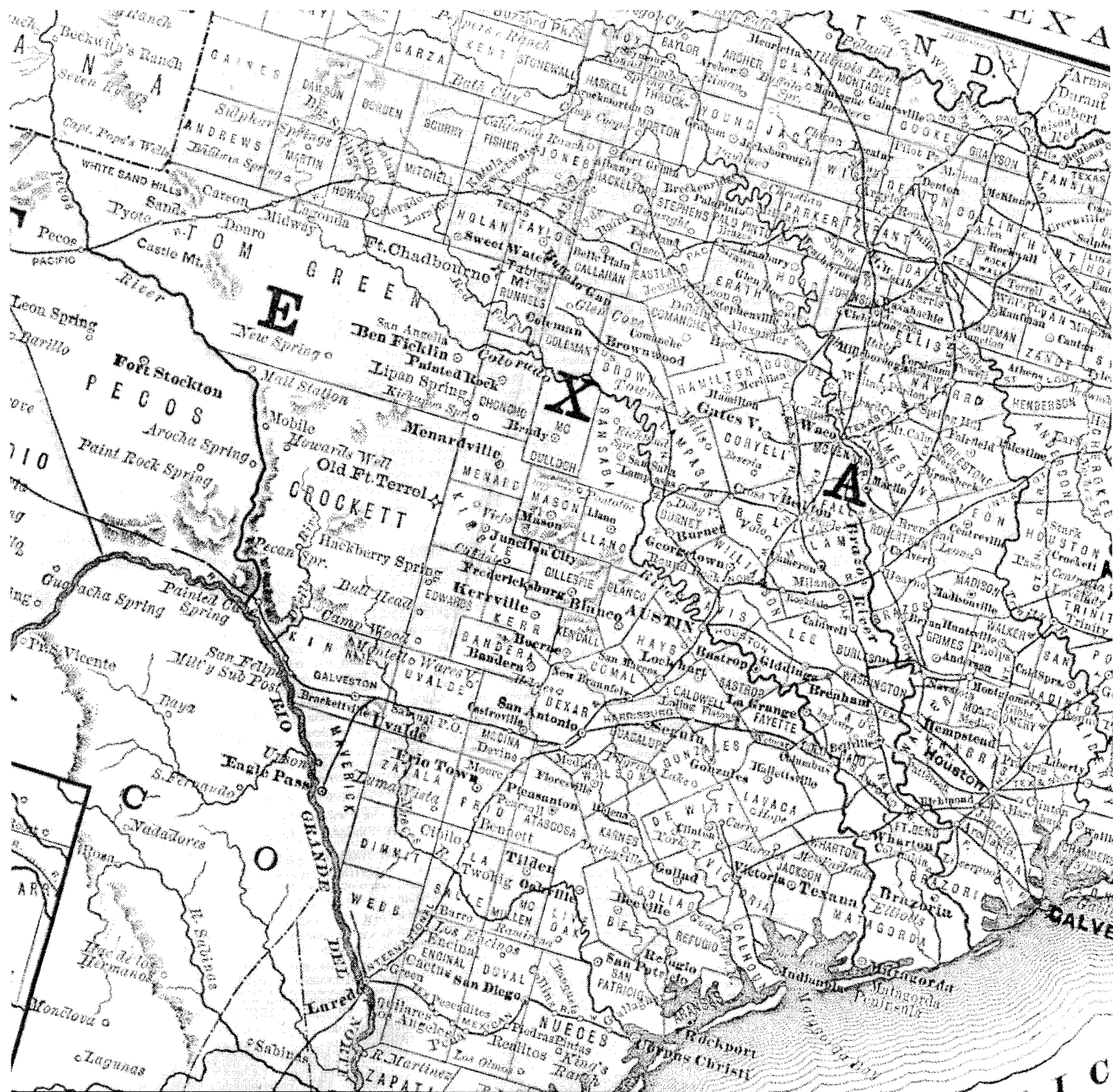
## Approved Educational Courses

Educational courses are listed below and may be completed for continuing education (CE) credit for the number of hours shown until the expiration date.

Course Provider	Provider Contact	Course Title	CE Hours	CE Area	Approval Date	Material Update	Expiration Date
Property Tax Education Coalition	Elisa Hand 832-851-7466	Advanced Assessment and Collections	15	Assessment and Collection	Jan. 18, 2011	Nov. 16, 2012	Feb. 28, 2015
Property Tax Education Coalition	Elisa Hand 832-851-7466	Appraisal Analysis	20	Appraisal	Aug. 18, 2011	None	Dec. 31, 2014
Property Tax Education Coalition	Elisa Hand 832-851-7466	Appraisal of Real Property	28	Appraisal	April 7, 2011	None	Jan. 31, 2015
Property Tax Education Coalition	Elisa Hand 832-851-7466	Assessment and Collection	21.75	Assessment and Collection	Dec. 1, 2010	Sept. 14, 2012	Nov. 30, 2014
Property Tax Education Coalition	Elisa Hand 832-851-7466	Business Personal Property Appraisal	18	Appraisal	Jan. 31, 2018	None	Jan. 31, 2018
Property Tax Education Coalition	Elisa Hand 832-851-7466	Ethics	8	Ethics	March 10, 2018	None	March 10, 2018
Property Tax Education Coalition	Elisa Hand 832-851-7466	Income Approach to Value	17.5	Appraisal	Jan. 27, 2018	None	Jan. 27, 2018
Property Tax	Elisa Hand		15	Appraisal	April 14, 2018	None	April 14, 2018

<b>Course Provider</b>	<b>Provider Contact</b>	<b>Course Title</b>	<b>CE Hours</b>	<b>CE Area</b>	<b>Approval Date</b>	<b>Material Update</b>	<b>Expiration Date</b>
<b>Education Coalition</b>	832-851-7466	Introduction to Property Tax Administration					
<b>Property Tax Education Coalition</b>	Elisa Hand 832-851-7466	Introduction to Property Tax Appraisal	15	Appraisal	April 30, 2014	None	April 30, 2018
<b>Property Tax Education Coalition</b>	Elisa Hand 832-851-7466	Mass Appraisal Concepts	17.5	Appraisal	April 30, 2014	None	April 30, 2018
<b>Property Tax Education Coalition</b>	Elisa Hand 832-851-7466	Property Tax Law	27	Laws and Rules	Nov. 8, 2010	Feb. 8, 2012	Aug. 31, 2014
<b>Property Tax Education Coalition</b>	Elisa Hand 832-851-7466	Texas Appraisal District Edition USPAP Course	15	USPAP	April 1, 2018	None	April 1, 2018
<b>Property Tax Education Coalition</b>	Elisa Hand 832-851-7466	Truth-in-Taxation	12	Assessment and Collection	June 25, 2014	None	June 25, 2018

## **Attachment D: 2012 MAPS Review**



THOUSANDS OF LANDS IN THE STATE OF TEXAS  
Porter - Real Estate Appraisers - Houston



December 19, 2012

Chief Appraiser  
County Appraisal District Board of Directors  
Superintendents  
School District Boards of Trustees

Ladies and Gentlemen:

In 2009, the Texas Legislature enacted a new law that amended Tax Code Section 5.102. It requires the Comptroller of Public Accounts to review appraisal districts every two years. Called the Methods and Assistance Program (MAP), the reviews study the governance, taxpayer assistance, operating procedures and the appraisal standards, procedures and methodology of each appraisal district. The Property Tax Assistance Division (PTAD) performed the reviews for 128 appraisal districts in 2012.

Your appraisal district's MAP report is enclosed and includes an assessment of how well your appraisal district performs. It may include recommendations that will allow your appraisal district to comply with laws, rules, regulations, appraisal practices or operating best practices.

If recommendations are offered, they must be implemented within one year from the release of this report. Recommendations that are not complete, or not substantially complete, by that time will result in notification to the Texas Department of Licensing and Regulation (TDLR). The appraisal district will have another year to complete the outstanding recommendations. Recommendations still incomplete after one year could result in sanctions.

The Comptroller's office is committed to supporting the MAP review process and helping appraisal districts comply with existing laws, rules and regulations. PTAD will work with appraisal districts to improve their operations and to comply with each recommendation. We want to thank the chief appraiser, board chairman and the staff of the appraisal district for their help in making this new program a success.

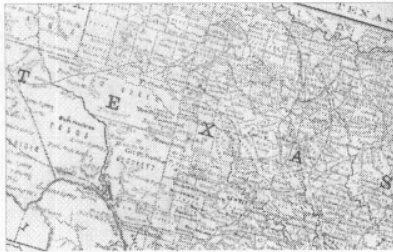
For more information about the Property Tax Assistance Division, please see our website at [www.window.state.tx.us/taxinfo/proptax/](http://www.window.state.tx.us/taxinfo/proptax/). If you have questions about your review, please feel free to contact Steve Atkinson, Methods and Assistance Program supervisor, at 1-888-207-3668 or [steve.atkinson@cpa.state.tx.us](mailto:steve.atkinson@cpa.state.tx.us).

Sincerely,

Susan Combs

cc: Steve Atkinson





# Potter-Randall Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as "Not Applicable" or "NA" and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?	PASS
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system?	PASS
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	PASS
4. Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS

Appraisal District Activities	RATING
Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	EXCEEDS
Appraisal Standards, Procedures and Methodology	EXCEEDS

## Appraisal District Ratings:

**Exceeds** – The total point score exceeds 89.

**Meets** – The total point score ranges from 80 to 89.

**Needs Improvement** – The total point score ranges from 70 to 79.

**Unsatisfactory** – The total point score is less than 70.

## Governance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Appraisal District Budget and Financial Audit CAD Board of Directors Oversight	7	7	100

## Taxpayer Assistance

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Taxpayer Assistance	10	10	100

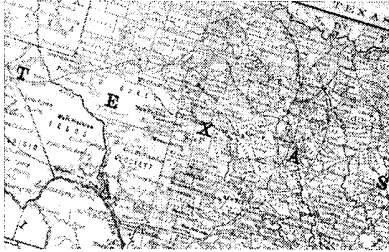
## Operating Procedures

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Reappraisal Plan Appraisal Roll Production Exemptions Value Defense Appraisal District Staffing	26	26	100

## Appraisal Standards, Procedures and Methodology

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Mass Appraisal Equal and Uniform Appraisal Agricultural Use Appraisal Special Appraisal Ratio Studies Identification and Listing of New Property Mapping Land Appraisal Income Approach Sales Verification Appraisal Manuals	48	48	100





# Potter-Randall AD Review Questions and Answers

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts:

- governance;
- taxpayer assistance;
- operating procedures; and
- appraisal standards, procedures and methodology.

Electronic copies of procedures, policies, notices, documents, screen prints, manuals and related materials necessary for the completion of this review may be submitted on DVDs, CDs or via the Property Tax Assistance Division's FTP website. Comptroller reviewers collect preliminary information as well as information at the time of the on-site reviews. Each CAD is reviewed every other year. This report details the results of the review for the appraisal district named above.

## GOVERNANCE

The CAD board of directors is responsible for setting policy, hiring the chief appraiser and selecting the appraisal review board (ARB). The chief appraiser prepares a preliminary budget, hires staff, manages the appraisal district, produces the appraisal roll and administers exemptions. The CAD board approves the budget and maintains a review of the budget and the CAD's expenditures over the course of each fiscal year.

Appraisal district governance is evaluated in two subsections: (1) appraisal district budgeting and financial auditing practices and (2) oversight by the board of directors.

### Appraisal District Budget and Financial Audit

- |  |     |               |    |               |
|--|-----|---------------|----|---------------|
| 1. Does the CAD credit unobligated payments to each taxing unit's budget allocation for the following year pursuant to Tax Code Section 6.06(j)? | YES | <u>  X  </u>  | NO | <u>      </u> |
| 2. Are the results of the CAD's financial audit presented to the CAD board of directors' in a public meeting?                                    | YES | <u>  X  </u>  | NO | <u>      </u> |
| 3. If applicable, did the CAD respond to each audit finding by taking corrective actions timely?   | YES | <u>      </u> | NO | <u>      </u> |

### NOT APPLICABLE

- |   |     |              |    |               |
|---|-----|--------------|----|---------------|
| 4. Does the chief appraiser provide a financial report to the board of directors at every regular meeting of the board? | YES | <u>  X  </u> | NO | <u>      </u> |
|---|-----|--------------|----|---------------|



### CAD Board of Directors Oversight

---

5. Does the CAD board of directors comply with Tax Code Section 6.09 when selecting a depository? YES   X   NO
6. Did the CAD board of directors comply with Tax Code Section 6.11 and Local Government Code Chapter 252 when bidding out goods and services (other than legal or appraisal services)? YES        NO

#### NOT APPLICABLE

7. Does the CAD board of directors comply with Tax Code Section 6.15 regarding ex parte communication? YES   X   NO
8. Does the CAD board of directors comply with Government Code Chapter 551 regarding records of open meetings? YES   X   NO
9. Does the CAD board of directors comply with Government Code Chapter 551 by ensuring that meetings are not held without a quorum present? YES   X   NO

### TAXPAYER ASSISTANCE

Taxpayer assistance in this review relates directly to the International Association of Assessing Officers (IAAO) *Standard on Public Relations*. This standard sets minimum requirements and duties of an appraisal district to keep the public informed of its actions. It also establishes how to address concerns of property owners as they relate to the duties of the appraisal district.

10. Does the CAD have, or is it developing, a written public relations plan as described in IAAO's *Standard on Public Relations* for implementation in 2014? YES   X   NO
11. Does the CAD make use of available media to communicate with taxpayers? YES   X   NO
12. Does the CAD maintain contact with the public by providing written publications and annual reports as described in IAAO's *Standard on Public Relations*? YES   X   NO
13. Does the CAD offer training to employees for customer service/public relations as described in IAAO's *Standard on Public Relations*? YES   X   NO
14. Does the CAD have a website where property owners can inspect their property values, as recommended by IAAO's *Standard on Public Relations*? YES   X   NO
15. Does the CAD use public feedback mechanisms as described in IAAO's *Standard on Public Relations*? YES   X   NO
16. Does the CAD respond to e-mails or phone messages from the public as described in IAAO's *Standard on Public Relations*? YES   X   NO

17. Does the CAD's website offer the ability to file protests online? YES ☐ NO ☐

**Not Applicable:** According to Tax Code Section 41.415, this appraisal district is required to offer the ability to file protests online as of Jan. 1, 2013.

18. Does the CAD have, or is it developing, written documents explaining how property is appraised for use by property owners for implementation in 2014? YES ☒ NO ☐

19. Does the chief appraiser or appraisal district staff provide information on how property is appraised to the public on its website, to the news media, to civic organizations or at public meetings? YES ☒ NO ☐

20. Does the chief appraiser or appraisal district staff hold or attend meetings of taxing units to explain issues, such as the CAD budget? YES ☒ NO ☐

## OPERATING PROCEDURES

Operating procedures in this review concern: (1) reappraisal plans; (2) appraisal roll production; (3) administration of exemptions; (4) how the staff performs its duties; and (5) office operations.

### Reappraisal Plan

21. Does the written reappraisal plan clearly demonstrate how the CAD will conduct the reappraisal? YES ☒ NO ☐

22. Does the CAD's reappraisal plan reflect the actual reappraisal activities of the CAD? YES ☒ NO ☐

23. Are the properties identified in the CAD's reappraisal plan inspected and reappraised in accordance with the reappraisal plan? YES ☒ NO ☐

24. Does the CAD identify and update relevant characteristics of each property in accordance with the reappraisal plan? YES ☒ NO ☐

25. Does the CAD use its appraisal results in the manner described in the reappraisal plan? YES ☒ NO ☐

### Appraisal Roll Production

26. Does the chief appraiser certify the appraisal roll to the taxing units and the Comptroller according to Tax Code Sections 26.01 and 41.12(c)? YES ☒ NO ☐

27. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination according to Tax Code Section 25.22? YES ☒ NO ☐

28. Does the CAD have a systematic approach for producing supplemental appraisal rolls? YES ☒ NO ☐

## Exemptions

29. Does the CAD comply with the requirements for granting residence homestead exemptions for disabled veterans under Tax Code Section 11.131?	YES	<u>  X  </u>	NO	<u>      </u>
30. Does the CAD comply with the requirements for granting charitable organization exemptions under Tax Code Section 11.18?	YES	<u>  X  </u>	NO	<u>      </u>
31. Does the CAD comply with the requirements for granting religious organization exemptions under Tax Code Section 11.20?	YES	<u>  X  </u>	NO	<u>      </u>
32. Does the CAD comply with the requirements for granting school exemptions under Tax Code Section 11.21?	YES	<u>  X  </u>	NO	<u>      </u>
33. Does the CAD comply with the requirements for granting disabled veterans exemptions under Tax Code Section 11.22?	YES	<u>  X  </u>	NO	<u>      </u>
34. Does the CAD comply with the requirements for granting leased motor vehicle exemptions under Tax Code Section 11.252?	YES	<u>  X  </u>	NO	<u>      </u>
35. Does the CAD comply with the requirements for granting solar and wind power energy devices exemptions under Tax Code Section 11.27?	YES	<u>  X  </u>	NO	<u>      </u>
36. Does the CAD comply with the requirements for granting pollution control exemptions under Tax Code Section 11.31?	YES	<u>  X  </u>	NO	<u>      </u>
37. Does the appraisal district issue a transfer of tax ceiling certificate for homeowners 65 or older, a surviving spouse of 55 or older or disabled property owner according to Tax Code 11.26 (h)?	YES	<u>  X  </u>	NO	<u>      </u>
38. Does the CAD verify the accuracy of information on residence homestead applications?	YES	<u>  X  </u>	NO	<u>      </u>
39. Does the CAD comply with the administrative requirements of Tax Code Section 11.45?	YES	<u>  X  </u>	NO	<u>      </u>

## Value Defense

40. Does the CAD follow written procedures for informal staff meetings with taxpayers to ensure consistency in the appeals process according to IAAO's <i>Standard on Assessment Appeal</i> ?	YES	<u>  X  </u>	NO	<u>      </u>
41. Does the CAD have evidence to support value changes resulting from informal staff meetings?	YES	<u>  X  </u>	NO	<u>      </u>
42. Does the CAD present evidence to support its value during appraisal review board hearings as required by Tax Code Section 41.43(a)?	YES	<u>  X  </u>	NO	<u>      </u>
43. Does the CAD follow written procedures for formal hearings before the appraisal review board to ensure consistency in the appeals process according to IAAO's <i>Standard on Assessment Appeal</i> ?	YES	<u>  X  </u>	NO	<u>      </u>

## Appraisal District Staffing

- |  |     |              |    |               |
|--|-----|--------------|----|---------------|
| 44. Does the appraisal district have written procedures for hiring new staff that address specifying the job, advertising the job, screening applicants, interviewing candidates and selecting the most qualified candidate? | YES | <u>  X  </u> | NO | <u>      </u> |
| 45. Are employees' job descriptions and evaluations aligned to provide a clear evaluation of their performance?  | YES | <u>  X  </u> | NO | <u>      </u> |
| 46. Does the chief appraiser ensure all appraisal staff completes all requirements for becoming a Registered Professional Appraiser by the Texas Department of Licensing and Regulation?                                     | YES | <u>  X  </u> | NO | <u>      </u> |

## APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

The appraisal standards, procedures and methodology section reviews the appraisal activities and practices of an appraisal district. Appraisal districts are required to maintain files on all property, locate and appraise property and to use the most effective method for determining the value of each specific property.

### Mass Appraisal

- |   |     |              |    |               |
|---|-----|--------------|----|---------------|
| 47. Are cost schedules (models) used in mass appraisal evaluated and updated annually as recommended in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ?               | YES | <u>  X  </u> | NO | <u>      </u> |
| 48. Are benchmarks established for each neighborhood as recommended in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ?  | YES | <u>  X  </u> | NO | <u>      </u> |
| 49. Does the mass appraisal include a well-defined property classification system as recommended in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ?                   | YES | <u>  X  </u> | NO | <u>      </u> |
| 50. Does the CAD have a functional data collection manual that is regularly maintained and updated as discussed in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ?    | YES | <u>  X  </u> | NO | <u>      </u> |
| 51. Does the CAD provide training to staff on the data collection manual as recommended in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ?                            | YES | <u>  X  </u> | NO | <u>      </u> |
| 52. Has the CAD established standards of accuracy for data collection as recommended in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ?                               | YES | <u>  X  </u> | NO | <u>      </u> |
| 53. Has the CAD implemented a quality control program to ensure that data accuracy standards are met, as discussed in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ? | YES | <u>  X  </u> | NO | <u>      </u> |
| 54. Are the CAD's maps linked to the Computer Assisted Mass Appraisal (CAMA) system as suggested in IAAO's Standard on <i>Mass Appraisal of Real Property</i> ?                   | YES | <u>  X  </u> | NO | <u>      </u> |

### Equal and Uniform Appraisal

---

- |  |     |              |    |               |
|--|-----|--------------|----|---------------|
| 55. Do sold and unsold "like" properties within the same market area have similar noticed values?                            | YES | <u>  X  </u> | NO | <u>      </u> |
| 56. Does a sampling of residential neighborhoods show that similar properties have similar noticed appraised values?         | YES | <u>  X  </u> | NO | <u>      </u> |
| 57. Does the CAD have adequate written procedures to ensure that categories of property are appraised equally and uniformly? | YES | <u>  X  </u> | NO | <u>      </u> |
| 58. Does the CAD follow its procedures to ensure equal and uniform appraisals?   | YES | <u>  X  </u> | NO | <u>      </u> |

### Agricultural Use Appraisal

---

- |  |     |              |    |               |
|--|-----|--------------|----|---------------|
| 59. Are net-to-land calculations for all agricultural use categories reproducible from the CAD's documentation?  | YES | <u>  X  </u> | NO | <u>      </u> |
| 60. Are the results of the written agricultural use surveys reflected in the net-to-land calculations?           | YES | <u>  X  </u> | NO | <u>      </u> |
| 61. Do CAD records show that open-space land applications resulted in property inspections?                      | YES | <u>  X  </u> | NO | <u>      </u> |
| 62. Is open-space land valued according to the subcategories established by Tax Code Section 23.51(3)?           | YES | <u>  X  </u> | NO | <u>      </u> |
| 63. Are open-space land values on property records reproducible using the CAD's schedule of productivity values? | YES | <u>  X  </u> | NO | <u>      </u> |
| 64. Is open-space land designated as used for wildlife management inspected regularly?                           | YES | <u>  X  </u> | NO | <u>      </u> |

### Special Appraisal

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- |   |     |              |    |               |
|---|-----|--------------|----|---------------|
| 65. Does the appraisal district comply with appraisal requirements for heavy equipment inventory (Tax Code Section 23.1241)?          | YES | <u>  X  </u> | NO | <u>      </u> |
| 66. Does the appraisal district comply with appraisal requirements for manufactured housing inventory (Tax Code Section 23.127)?      | YES | <u>  X  </u> | NO | <u>      </u> |
| 67. Does the appraisal district comply with appraisal requirements for vessel and outboard motor inventory (Tax Code Section 23.124)? | YES | <u>  X  </u> | NO | <u>      </u> |
| 68. Does the appraisal district comply with appraisal requirements for motor vehicle inventory (Tax Code Section 23.121)?             | YES | <u>  X  </u> | NO | <u>      </u> |
| 69. Does the appraisal district comply with all requirements of Tax Code Section 23.01(c)?  | YES | <u>  X  </u> | NO | <u>      </u> |

70. Does the appraisal district comply with all requirements of Tax Code Section 23.01(d)? YES   X   NO     

71. Does the appraisal district comply with all requirements of Tax Code Section 23.01(e)? YES   X   NO     

### Ratio Studies

72. Does the CAD use ratio studies to calibrate schedule values? YES   X   NO     

73. Does the CAD prepare ratio studies by appropriate market segments? YES   X   NO     

74. Were adjustments to CAD schedules made by appropriate market segments based on CAD ratio studies? YES   X   NO     

75. Were adjustments made to market segments based on sales information? YES   X   NO     

### Identification and Listing of New Property

76. Does the CAD follow its written procedures for identifying new property in compliance with IAAO's *Standard on Ratio Studies*? YES   X   NO     

77. Does the CAD follow written procedures for identifying upgrades and new improvements to existing properties? YES   X   NO     

78. Does the CAD maintain evidence showing that appraisal records are supplemented with newly discovered omitted property pursuant to Tax Code Section 25.21? YES   X   NO     

79. Does the CAD use more than one technique to locate new property? YES   X   NO     

### Mapping

80. Does the CAD have a written procedure and schedule for updating maps? YES   X   NO     

81. Are maps updated within 180 days of the receipt of ownership changes? YES   X   NO     

### Land Appraisal

82. Does the CAD maintain documentation for land sales that support land schedules? YES   X   NO     

83. Does the CAD regularly update land schedules? YES   X   NO

## Income Approach

---

- |   |     |              |    |               |
|---|-----|--------------|----|---------------|
| 84. Does a review of representative properties show that the CAD is correctly using the income approach?                        | YES | <u>  X  </u> | NO | <u>      </u> |
| 85. Does the CAD gather income data for applicable commercial property types such as office buildings and retail strip centers? | YES | <u>  X  </u> | NO | <u>      </u> |
| 86. Does the CAD gather and use income data for applicable multi-family properties?   | YES | <u>  X  </u> | NO | <u>      </u> |
| 87. Does the CAD gather expense data to be used in income approach valuations?  | YES | <u>  X  </u> | NO | <u>      </u> |
| 88. Was the income approach considered in appraising income producing properties, exclusive of rent houses?                     | YES | <u>  X  </u> | NO | <u>      </u> |

## Sales Verification

---

- |  |     |              |    |               |
|--|-----|--------------|----|---------------|
| 89. Does the CAD verify sales according to IAAO's <i>Standard on Verification and Adjustment of Sales</i> ?  | YES | <u>  X  </u> | NO | <u>      </u> |
| 90. Does the CAD adjust sales according to IAAO's <i>Standard on Verification and Adjustment of Sales</i> ?  | YES | <u>  X  </u> | NO | <u>      </u> |
| 91. Does the CAD gather available real estate transfer documents and use available third-party sources in gathering sales information, according to IAAO's <i>Standard on Verification and Adjustment of Sales</i> , Sections 3.1 and 3.4? | YES | <u>  X  </u> | NO | <u>      </u> |

## Appraisal Manuals

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- |   |     |              |    |               |
|---|-----|--------------|----|---------------|
| 92. Do the CAD's written procedures for residential appraisal match the appraisal practices used by its appraisers? | YES | <u>  X  </u> | NO | <u>      </u> |
| 93. Do the CAD's written procedures for land appraisal match the appraisal practices used by its appraisers?        | YES | <u>  X  </u> | NO | <u>      </u> |
| 94. Do the CAD's written procedures for commercial appraisal match the appraisal practices used by its appraisers?  | YES | <u>  X  </u> | NO | <u>      </u> |

## **Attachment E: Qualification of Sale Form**



# QUALIFICATION OF SALE

	YES	NO
Exposed in the open market for reasonable time		
Seller and purchaser know all uses and purposes of property		
Seller/purchaser maximized gains and neither take advantage		
Bldgs complete or finished		
Business value or going concern value		
Purchased from relative or corporate transfer		
1031 exchange		
Sale and leaseback		
Personal property involved in sale		
Purchase of repossessed property		
Property in sales range		
Equal and uniform appraisal		
Was there an appraisal		
Comments:		

**Attachment F: 2015-2016 Residential and Land Reappraisal  
Schedule**

## **2015 RESIDENTIAL APPRAISAL DATES**

### **JULY 2014**

#### **PROJECT**

Work city residential building permits/rechecks thru field inspection

Field inspection/office review of residential sales

### **AUGUST 2014**

#### **PROJECT**

Work city residential building permits/rechecks thru field inspection

Field inspection/office review of residential sales

### **SEPTEMBER 2014**

#### **PROJECT**

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections. Field inspection/office review of residential sales

Rural Potter County residential verification thru septic and meter permits and rechecks

Field inspection/office review of residential sales

### **OCTOBER 2014**

#### **PROJECT**

Perform sales ratio analysis on all neighborhoods

Residential reappraisal thru sales ratio studies on all neighborhoods

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections. Field inspection/office review of residential sales

Rural Potter County residential verification thru septic and meter permits and rechecks

Field inspection/office review of residential sales

## NOVEMBER 2014

### PROJECT

Perform sales ratio analysis on all neighborhoods

Residential reappraisal thru sales ratio studies on all neighborhoods

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections.

Rural Randall County residential verification thru septic and meter permits and rechecks

Field inspection/office review of residential sales

## DECEMBER 2014

### PROJECT

Perform sales ratio analysis on all neighborhoods

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Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections.

Rural Randall County residential verification thru septic and meter permits and rechecks

Field inspection/office review of residential sales

## JANUARY 2015

### PROJECT

Perform sales ratio analysis on all neighborhoods

Residential reappraisal thru sales ratio studies on all neighborhoods

Work city residential building permits/rechecks thru field inspection

Field inspection/office review of residential sales

## FEBRUARY 2015

### PROJECT

Work city residential building permits/rechecks thru field inspection

Residential reappraisal thru sales ratio studies on all neighborhoods

Work city mobile home permits thru field inspection

Field inspection/office review of residential sales

## MARCH 2015

### PROJECT

Work city mobile home permits thru field inspection

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections.

Residential reappraisal thru sales ratio studies on all neighborhoods

Field inspection/office review of residential sales

## APRIL 2015

### PROJECT

Finish residential reappraisal thru sales ratio studies

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections.

## MAY 2015

### PROJECT

Mail residential Notice of Appraised Values

Informal value discussions with property owners

Begin case work on protests for 2015 thru field inspections and value defense

## JUNE 2015

### PROJECT

Informal value discussions with property owners

Case work on protests for 2015 thru field inspections and value defense

Appraisal review board hearings

## JULY 2015

### PROJECT

Case work on protests for 2015 thru field inspections and value defense

Appraisal Review Board Hearings

# **2016 RESIDENTIAL APPRAISAL DATES**

## **JULY 2015**

### **PROJECT**

Work city residential building permits/rechecks thru field inspection

Field inspection/office review of residential sales

## **AUGUST 2015**

### **PROJECT**

Work city residential building permits/rechecks thru field inspection

Field inspection/office review of residential sales

## **SEPTEMBER 2015**

### **PROJECT**

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections. Field inspection/office review of residential sales

Rural Potter County residential verification thru septic and meter permits and rechecks

Field inspection/office review of residential sales

## **OCTOBER 2015**

### **PROJECT**

Perform sales ratio analysis on all neighborhoods

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Field inspection/office review of residential sales

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Rural Randall County residential verification thru septic and meter permits and rechecks

Field inspection/office review of residential sales

## JANUARY 2016

### PROJECT

Perform sales ratio analysis on all neighborhoods

Residential reappraisal thru sales ratio studies on all neighborhoods

Work city residential building permits/rechecks thru field inspection

Field inspection/office review of residential sales



## FEBRUARY 2016

### PROJECT

Work city residential building permits/rechecks thru field inspection

Residential reappraisal thru sales ratio studies on all neighborhoods

Work city mobile home permits thru field inspection

Field inspection/office review of residential sales

## MARCH 2016

### PROJECT

Work city mobile home permits thru field inspection

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections.

Residential reappraisal thru sales ratio studies on all neighborhoods

Field inspection/office review of residential sales

## APRIL 2016

### PROJECT

Finish residential reappraisal thru sales ratio studies

Reappraise one-third of the residential maps thru the use of Pictometry (aerial images), Sketchcheck, permits and field inspections.

## MAY 2016

### PROJECT

Mail residential Notice of Appraised Values

Informal value discussions with property owners

Begin case work on protests for 2016 thru field inspections and value defense

## JUNE 2016

### PROJECT

Informal value discussions with property owners

Case work on protests for 2016 thru field inspections and value defense

Appraisal review board hearings

## JULY 2016

### PROJECT

Case work on protests for 2016 thru field inspections and value defense

Appraisal Review Board Hearings

## AG AND RURAL LAND WORK SCHEDULE FOR 2015-2016

Review possible problem areas from boards. 7/13

Prepare work schedule. (As soon after boards as possible) August

Farm and Ranch Survey for State. Mailed out questionnaires for 2014 crop year if needed. Usually this information is gathered at the first of the year for the next year. Accumulate returned information, have Ag Advisory Committee meet and approve the survey information and send back to the state .

1<sup>st</sup> Week of Each Month -Work split-outs and combos until finished

July 27<sup>th</sup>-August 7<sup>th</sup>-50 acres and less Ag tracts

August 3rd -February 29<sup>th</sup> - Check budget surveys to see where we are lacking in information, (Questionnaires already received, check to see what and where we need information). This information is gathered through this time frame to use to create the Ag Budget. Not always able to capture some facts by specific dates.

Check:

- 1). Co-ops (chemical prices)
- 2). Spray companies (Childers Spraying Service)
- 3). Rain & Hail (premiums)
- 4). Web link information list (Imaging for Links sites)
- 5). Grain prices from elevators (Happy, 21st grain, Consumers Fuel, Bushland Co-op, Attebury Grain)
- 6). NASS web site, (state gathered info such as planted/harvested acres)
- 7). Check with T Johnson on Government Payments.
- 8). Leases (for any new ones).
- 9). Irrigation Well and windmill expense, fence

Check for new sources (IF NEEDED) This depends on weak information areas or request from the Ag Advisory Committee.

August 10<sup>th</sup> thru 28<sup>th</sup> -Check sales ratios for both counties (land and residential)

- 1). Work on neighborhoods in county to see if change is necessary (codes and boundaries).
- 2). Land values

-AUGUST 24th-31st - COUNTY SWEEP-Prepare Sweep, Print Potter 1<sup>st</sup> and then Randall, give request for all rural meter & septic permits to be printed . Request Tanglewood permits from Lake Tanglewood representative, takes a while to get those. Prepare rechecks, permits and BP for both counties independently and separated to be worked in designated areas.

## AG AND RURAL LAND WORK SCHEDULE FOR 2015-2016

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-September 2nd- Start of County Sweep.

-October 1<sup>st</sup>-Check again for more meter & septic permits for the counties.

November 2nd - City Land Pricing-check to see if we feel there are any areas that need looked at.

December 21st – January 12<sup>th</sup>-Work and check existing & new plats.

January 13, 2016 - Send out questionnaires for 2015 CROP YEAR

February 19, 2016 –Prepare and mail Ag Applications. Check for new owners and any other owners that should receive applications.

February-May- start working Ag applications

March 1<sup>st</sup>-March 16<sup>th</sup> Work Ag Budget. Meet with Ag Advisory Committee to approve or disapprove budget for 2016.

March 17<sup>th</sup> to Notice Mailing-check SQL's for Ag apps not returned and inventory lots that should be adjusted. Check for applications we feel that should have been returned and send notice of deadline.

**2015 RESIDENTIAL REAPPRAISAL SCHEDULE  
IMPROVED/VACANT**

<u>TASK</u>	<u>APPRAISER</u>	<u>ASSIGN DATE</u>	<u>COMP. DATE</u>	<u>MGMT REVIEW</u>
<b>1. Building Permits/Rechecks:</b>				
Worked thru field inspection				
Phase I (Remain from 2013 & New)	PM,RB DG,MP,	7/15/2014		
*See attached for Maps				
Phase II (Completions & New)				
*See attached for Maps				
<b>2. Mobile Homes:</b>				
Permits worked thru field inspection				
City of Amarillo				
*See attached for Maps				
City of Canyon				
*See attached for Maps				
<b>3. Residential/Land Verification:</b>				
1/3 of properties to be appraised thru use of				
Pictometry, permits, Sketch Checker and field				
inspections. Field inspections are only done on				
properties that pictometry and changefindr has				
shown a change on. *See attached for Maps				
Permits and rechecks worked thru field				
inspection and the use of Pictometry				
*See attached for Maps				
<b>5. Performance Tests:</b>				
Perform tests using sales ratio analysis on				
all neighborhoods				
<b>6. Ag Budget:</b>				
Mail questionnaires and gather info				
to develop ag budget				
Mail Ag applications				
Work Ag budget				
<b>7. Land Reappraisal:</b>				
Perform tests using sales ratio analysis on				
all neighborhoods				
<b>8. Residential Cost Schedules</b>				
Update the residential cost schedules for				
single-family residences, duplexes and				
townhouses				

\*Residential maps identified to be reappraised thru the use of Pictometry, permits, field inspections and Sketch Chkr

MAPS	RECORDS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M08	4				
M09	0				
M10	906				
M11	897				
M12	2245				
M13	1729				
M14	1984				
M15	2417				
M16	830				
N06	118				
N07	5				
N08	579				
N09	4				
N10	909				
N11	507				
N12	1061				
N13	1124				
N14	1631				
N15	27				
O06	399				
O07	403				

MAPS	RECORDS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
O08	1108				
O09	1020				
O10	1644				
O11	1041				
O12	1005				
O13	732				
O14	385				
O15	225				
H27	685				
I25	160				
I26	378				
I27	1267				
I26	19				
I27	764				
I28	155				
K27	86				
L27	51				

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10	RAB/MHP	7/15/2014	7/17/2014	
M11	RAB/MHP	7/15/2014	7/17/2014	
M12	RAB/MHP	7/15/2014	7/18/2014	
M13	RAB/MHP	7/15/2014	7/21/2014	
M14	RAB/MHP	7/15/2014	7/22/2014	
M15	RAB/MHP	7/15/2014	7/23/2014	
M16	RAB/MHP	7/15/2014	7/28/2014	
N06				
N07				
N08	JDR/SL	7/21/2014	7/22/2014	
N09	JDR/SL	7/21/2014	7/22/2014	
N10	JDR/SL	7/21/2014	7/23/2014	
N11	JDR/SL	7/21/2014	7/23/2014	
N12	JDR/SL	7/21/2014	7/24/2014	
N13	JDR/SL	7/21/2014	7/24/2014	
N14	JDR/SL	7/21/2014	7/24/2014	
N15				
O06				
O07				
O08				
O09				
O10				
O11				
O12				
O13	cpm	7/25/2014	7/29/2014	
O14	cpm	7/29/2014	7/29/2014	
O15	cpm	7/30/2014	7/30/2014	
P09				
P10				
P11				
P12				
P13				
P14				
P15				
Q09	JDR/SL	7/28/2014	7/28/2014	
Q10	JDR/SL	7/28/2014	7/28/2014	
Q11	JDR/SL	7/28/2014	7/28/2014	
Q12				

[illegible]

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16				
H12				
H13				
H14				
H15				
H16				
H17				
H18				
J08				
J09				
J10				
J11				
J12				
J13				
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M08				
M09				

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10				
M11				
M12				
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M15				
M16				
N06				
N07				
N08				
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Q10				
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Q12				

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
Q13				
Q14				
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W09				
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X09				
X10				
Canyon				
CPM	Paige Miller			
DKG	David Gustin			
LSL	L. Sharee Lowe			
JDR	Josh Roecker			
RAB	Rod Banister			
MHP	Mike Plumlee			



[illegible]

# COUNTY SWEEP POTTER 2015

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW				
AREA #1	JML							
AREA #2	CPM							
AREA #3	RB/DG							
AREA #4								
VALLE	RAB-MHP							
NORTH OF								
CANADIAN RIVER								
<b>AREA #1</b>	<b>AREA #2</b>	<b>AREA #3</b>	<b>AREA #4</b>	<b>VALLEY</b>	<b>N OF RIVER</b>			
SW/COR OF CO	SW/COR OF CO	CENTER OF	E 3RD OF	WEST CENTRAL	N OF RIVER			
MADE UP OF	E OF AREA 1	POTTER CO N OF	POTTER CO	PART OF POTTER	IN POTTER CO			
103 SECTIONS	MAJORITY LOC	AMARILLO E OF	N & E OF AMA	JUST S OF RIVER	MOORE CO IS			
ADJ TO	BETW FM 1061 &	WESTERN FOR	TO RIVER	OLDHAM IS S	S BORDER			
OLDHAM ON W	WESTERN	3 MILES	E SIDE IS	BORDER				
SIDE			CARSON					
<b>MAPS BY AREA:</b>								
BSF03,06,07	BSF01	ABM01	ABM01-04	PLATT	DP01-04			
GM09	GCSF01	BSF04	BSF04-05	M02-03	GM01,02,05,10			
YY11-13	E09	L04-08	GM03-04		HTC01-04			
A11-13	F08	M02X	HTC05					
B10,12,13	G07-08	M03X	SK01					
C10,13	H06 & 08	M04-M07	O05-06					
D13	I07-10	N04-07	P05-08					
E10,11,13	J02-J04		Q06-08					
F10,12,13	K03-05		R06-08					
G10,12,13	K06-08		S05-08,13					
			T05-09					
			U05-08					
			V04-09					
			W09,12,13					
			X08,11-13					
			Y08-12					
			Z06-11					

# COUNTY SWEEP RANDALL 2015

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW			
AREA #1	JML-/RAB						
AREA #2	JML						
AREA #3	CPM						
AREA #4	JML						
AREA #5	RAB-DG						
AREA #6	JML						
AREA #7	JML						
AREA #8	JML						
<b>AREA #1</b>	<b>AREA #2</b>	<b>AREA #3</b>	<b>AREA #4</b>	<b>AREA #5</b>	<b>AREA #6</b>	<b>AREA #7</b>	<b>AREA #8</b>
NW COR RAND	NW COR RAND	W CENTRAL	E CENTRAL	NE COR RAND	E ON FM 1151	SW COR OF R	SE COR RAND
TO CITY LIMITS	JUST S OF	PART OF RAND	PART OF RAND	CITY LIMITS TO	3 MI E OF		
& S 7.5 MI	AREA # 1	COUNTRY	1 MI E OF HW	ARMSTRONG	WASHINGTON		
	4 SECT DEEP	CLUB RD S TO	87 E TO	TO JUST BELOW	1.25 MI S		
	& 15 WIDE	HUNGATE, 1	ARMSTRONG	FM 1151			
		MI E OF HW 87	CO LINE				
		D S CO LINE					
<b>MAPS BY AREA:</b>							
CC01-06	CC24-25	CC22	CC13,14,16,17,18	K16-20	O21-22	CC09-36	CC09-34
A14-18	C22	VV25-33	K21-31	L16-20	P21-22	B-37	K36
B14-20	D24	VW25-33	L21-38	M16-20	Q21-23	G37	L38
C15-18	F21-24	XX25-33	M21-29	N16-20	R21-23		M37-38
E-17-20	G21-23	YY25-29	N21-33	O14-20	S21-24		N39,42
F16	H21-24	ZZ25-27	O23-26	P14-20			
G17-19	I07-10	A25-28	P23-24	Q14-20			
H14-20	I21-24	B25-27	Q24	R14-20			
O9/	J21-24	C25-27	R24	S14-20			
J18-20		D25-28	S24	T14-20			
		E25-33	T21-24	U14-15			
		F25-33	U27-28	V14-21			
		G25-33	Y29	X18-19			
		H25-33		Y14			
		I25-33		CC07			
		J25-33					

**2016 RESIDENTIAL REAPPRAISAL SCHEDULE  
IMPROVED/VACANT**

<u>TASK</u>	<u>APPRAISER</u>	<u>ASSIGN DATE</u>	<u>COMP. DATE</u>	<u>MGMT REVIEW</u>
<b>1. Building Permits/Rechecks:</b>				
Worked thru field inspection				
Phase I (Remain from 2013 & New)				
*See attached for Maps				
Phase II (Completions & New)				
*See attached for Maps				
<b>2. Mobile Homes:</b>				
Permits worked thru field inspection				
City of Amarillo				
*See attached for Maps				
City of Canyon				
*See attached for Maps				
<b>3. Residential/Land Verification:</b>				
1/3 of properties to be appraised thru use of				
Pictometry, permits, Sketch Checker and field				
inspections. Field inspections are only done on				
properties that pictometry and changefindr has				
shown a change on. *See attached for Maps				
Permits and rechecks worked thru field				
inspection and the use of Pictometry				
*See attached for Maps				
<b>5. Performance Tests:</b>				
Perform tests using sales ratio analysis on				
all neighborhoods				
<b>6. Ag Budget:</b>				
Mail questionnaires and gather info				
to develop ag budget				
Mail Ag applications				
Work Ag budget				
<b>7. Land Reappraisal:</b>				
Perform tests using sales ratio analysis on				
all neighborhoods				
<b>8. Residential Cost Schedules</b>				
Update the residential cost schedules for				
single-family residences, duplexes and				
townhouses				

2016 RESIDENTIAL PERMITS

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16				
H12				
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MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
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MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
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U13				
V10				
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V13				
W09				
W10				
W11				
X09				
X10				
Canyon				
GPM	Paige Miller			
DKG	David Gustin			
MHP	Mike Pluntlee			
JDR	Josh Roeder			
RAB	Rod Banister			
LSL	L. Sharree Lowe			

2016 RESIDENTIAL PERMITS PHASE II

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
H16				
I12				
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I14				
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MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
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MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
Q13				
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X09				
X10				
Canyon				
CPM	Paige Miller			
D16	David Gustin			
SL	L. Sharee Lowe			
JDR	Josh Roeder			
RAB	Rod Banister			
MHP	Mike Plumlee			

MAPS	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW
M10				
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P15				
O09				
Q10				
Q11				
Q12				

[illegible]

# COUNTY SWEEP RANDALL 2016

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW				
AREA #1	JML-/RAB							
AREA #2	JML							
AREA #3	CPM							
AREA #4	JML							
AREA #5	RAB-DG							
AREA #6	JML							
AREA #7	JML							
AREA #8	JML							
AREA #1	AREA #2	AREA #3	AREA #4	AREA #5	AREA #6	AREA #7	AREA #8	
NW COR RAND	NW COR RAND	W CENTRAL	E CENTRAL	NE COR RAND	E ON FM 1151	SW COR OF R	SE COR RAND	
TO CITY LIMITS	JUST S OF	PART OF RAND	PART OF RAND	CITY LIMITS TO	3 MI E OF			
& S 7.5 MI	AREA # 1	COUNTRY	1 MI E OF HW	ARMSTRONG	WASHINGTON			
	4 SECT DEEP	CLUB RD S TO	87 E TO	TO JUST BELOW	1.25 MI S			
	& 15 WIDE	HUNGATE, 1	ARMSTRONG	FM 1151				
		MI E OF HW 87	CO LINE					
		D S CO LINE						
MAPS BY AREA:								
CC01-06	CC24-25	CC22	CC13,14,16,17,18	K16-20	Q21-22	CC09-36	CC09-34	
A14-18	C22	VV25-33	K21-31	L16-20	P21-22	B-37	K36	
B14-20	D24	WW25-33	L21-38	M16-20	Q21-23	G37	L38	
C15-18	F21-24	XX25-33	M21-29	N16-20	R21-23		M37-38	
E-17-20	G21-23	VY25-29	N21-33	O14-20	S21-24		N39,42	
F16	H21-24	ZZ25-27	O23-26	P14-20				
G17-19	I07-10	A25-28	P23-24	Q14-20				
H14-20	I21-24	B25-27	Q24	R14-20				
09/	J21-24	C25-27	R24	S14-20				
J18-20		D25-28	S24	T14-20				
		E25-33	T21-24	U14-15				
		F25-33	U27-28	V14-21				
		G25-33	Y29	X18-19				
		H25-33		Y14				
		I25-33		CC07				
		J25-33						



# COUNTY SWEEP POTTER 2016

ASSIGNED AREA	APPRAISER	ASSIGN DATE	COMP. DATE	SUPR REVIEW				
AREA #1	JML							
AREA #2	CPM							
AREA #3	RB/DG							
AREA #4								
VALLE	RAB-MHP							
NORTH OF								
CANADIAN RIVER								
AREA #1	AREA #2	AREA #3	AREA #4	VALLEY	N OF RIVER			
SW/COR OF CO	SW/COR OF CO	CENTER OF	E 3RD OF	WEST CENTRAL	N OF RIVER			
MADE UP OF	E OF AREA 1	POTTER CO N OF	POTTER CO	PART OF POTTER	IN POTTER CO			
103 SECTIONS	MAJORITY LOC	AMARILLO E OF	N & E OF AMA	JUST S OF RIVER	MOORE CO IS			
ADJ TO	BETW FM 1061 &	WESTERN FOR	TO RIVER	OLDHAM IS S	S BORDER			
OLDHAM ON W	WESTERN	3 MILES	E SIDE IS	BORDER				
SIDE			CARSON					
MAPS BY AREA:								
BSF03,06,07	BSF01	ABM01	ABM01-04	PLATT	DP01-04			
GM09	GCSF01	BSF04	BSF04-05	M02-03	GM01,02,05,10			
VY11-13	E09	L04-08	GM03-04		HTC01-04			
A11-13	F08	M02X	HTC05					
B10,12,13	G07-08	M03X	SK01					
C10,13	H06 & 08	M04-M07	O05-06					
D13	I07-10	N04-07	P05-08					
E10,11,13	J02-J04		Q06-08					
F10,12,13	K03-05		R06-08					
G10,12,13	K06-08		S05-08,13					
			T05-09					
			U05-08					
			V04-09					
			W09,12,13					
			X08,11-13					
			Y08-12					
			Z06-11					

## **Attachment G: Residential Neighborhood Codes Listing**

**RESIDENTIAL  
NEIGHBORHOOD CODES**

<b>Neighborhood Code</b>	<b>Description</b>
10	66 VILLAGE
90	A B & M-2 SECT 105
430	AIRPORT PARK
440	AMA-AIR FORTY
460	AMARILLO CENTRAL BUSINESS DISTRICT
490	AMARILLO HEIGHTS
500	AMARILLO HEIGHTS-DUPLEXS
510	AMARILLO HEIGHTS-SMALL NEIGHBORHOODS
520	AMARILLO PP MOBILE HOMES
530	AMBERWOOD
540	APPALOOSA HILLS
560	ARROWHEAD ADDITION
590	AZTEC ADDITION
890	BEL AIRE
900	BELMAR
910	BELMAR-DUPLEXS
920	BELMAR-TOWNHOUSES
930	BELMONT PARK
930.1	BELMONT PARK - DUPLEX
950	BISHOP HILLS
990	BIVINS
1000	BIVINS-SMALL NEIGHBORHOODS
1000.1	BIVINS - DUPLEX
1010	BIVINS-TOWNHOUSES
1020	BNSF RR
1030	BOATWRIGHT-TREW SUB
1080	BOMAR
1090	BROADMOOR
1090.1	BROADMOOR - DUPLEX
1150	BROOKHOLLOW-SMALL NEIGHBORHOODS
1330	BUFFALO RIDGE
1400	BUSHLAND
1420	CANYON CENTRAL
1422	CANYON COUNTRY CLUB
1425	CANYON DUPLEX
1426	CANYON - TOWNHOUSE
1430	CANYON EAST
1435	CANYON NORTH
1440	CANYON PERIMETER
1441	CANYON PP MOBILE HOMES
1445	CARROLL ESTATES
1890	CHAPARRAL HILLS
1900	CHRISTY SUB - HOLLYWOOD ROAD
1920	CITY VIEW ESTATES
1930	CLAUDE HWY OSAGE

**RESIDENTIAL  
NEIGHBORHOOD CODES**

1940	CLAYTON SUBURBS
1950	CLIFFSIDE
1970	COULTER ACRES
1980	COULTER ACRES
1990	COULTER ACRES
2000	COUNTRY CLUB
2000.1	COUNTRY CLUB - DUPLEX
2010	CREEKSIDE
2050	D'S NORTHWEST ESTATES
2060	DEER RIDGE
2100	DOVE LANDING SUBDIVISION
2104	DOVE PRAIRIE
2106	2219 RANCHES
2170	EAGLE TREE
2174	EAGLE POINT
2180	EAST AMARILLO
2180.1	EAST AMARILLO - DUPLEX
2210	EASTRIDGE
2210.1	EASTRIDGE - DUPLEX
2220	ESTACADO WEST
2230	ESTACADO WEST-DUPLEXS
2240	ESTACADO WEST-SMALL NEIGHBORHOODS
2250	ESTACADO WEST-TOWNHOUSES
2255	ESTATES AT STONERIDGE
2260	EXXON ADDITION
2270	FAIRLANE ACRES
2280	FAIRLANE ACRES-SMALL NEIGHBORHOODS
2290	FAMOUS HEIGHTS
2300	FAMOUS HEIGHTS PARK
2300.1	FAMOUS HEIGHTS PARK - DUPLEX
2310	FAMOUS HEIGHTS-SMALL NEIGHBORHOODS
2330	FOLSOM ACRES
2334	FOX HOLLOW
2350	GAGESTONE
2360	GLENDALE
2370	GLENWOOD
2370.1	GLENWOOD - DUPLEX
2375	GLENN ESTATES
2380	GLIDDEN & SANBORN
2380.1	GLIDDEN & SANBORN - DUPLEX
2520	GRANDVIEW
2520.1	GRANDVIEW - DUPLEX
2540	GREENWAYS AT HILLSIDE
2545	GREENWAYS AT HILLSIDE - TOWNHOUSE
2550	GREYHAWK LANDING
2640	HAIMES ACRES
2660	HAMLET

**RESIDENTIAL  
NEIGHBORHOOD CODES**

2700	HETRICK ACRES
2720	HIDDEN VALLEY - CANYON
2730	HIGH COUNTRY ESTATES
2770	HIGHLAND PARK VILLAGE
2772	HILLSIDE TERRACE
2772.1	HILLSIDE TERRACE TOWNHOUSE
2772.2	HILLSIDE TERRACE DUPLEX
2790	HOLLAND
2790.1	HOLLAND - DUPLEX
2870	HUNSLEY HILLS
2880	HUNSLEY HILLS-TOWNHOUSES
2900	I H 40 E INDUS PARK
2920	INDIAN HILLS
2930	INDUSTRIAL CITY
2950	INTERNATL AIRPORT
2970	J C HEATON SUB
3020	LAKE TANGLEWOOD LAKES - OFF WATER
3030	LAKE TANGLEWOOD LAKES - ON WATER
3100	LAKESIDE PARK
3105	LAKESIDE - ROCKWELL
3106	LAKESIDE - ROCKWELL #2
3107	LA PALOMA
3108	LAS CASA
3110	LAWRENCE PARK
3120	LAWRENCE PARK-DUPLEXS
3130	LAWRENCE PARK-TOWNHOUSES
3150	LES MAISONS
3160	LOMA VISTA-SMALL NEIGHBORHOODS
3162	LONESOME DOVE ESTATES
3210	MARTIN
3210.1	MARTIN - DUPLEX
3220	MARY GOULD ACRES
3230	MARY GOULD ACRES-DUPLEXS
3240	MARY GOULD ACRES-TOWNHOUSES
3250	MCCARTY
3260	MCCARTY-DUPLEXS
3270	MCCARTY-TOWNHOUSES
3275	MCCORMICK AREA EAST
3276	MCCORMICK I-27
3277	MCCORMICK,MESCALERO,HOMESTEAD
3300	MESA VERDE
3300.1	MESA VERDE-PARADISE HILLS
3330	MESSILLA PARK
3370	MIRROR
3370.1	MIRROR - DUPLEX
3380	MRS M D OLIVER EAKLE
3380.1	MRS M D OLIVER EAKLE - DUPLEX

**RESIDENTIAL  
NEIGHBORHOOD CODES**

3390	MRS M D OLIVER EAKLE-SMALL NEIGHBORHOODS
3500	OLSEN PARK
3510	OLSEN PARK-SMALL NEIGHBORHOODS
3520	OLSEN PARK-TOWNHOUSES
3530	ORIG TOWN OF AMARILLO
3530.1	ORIG TOWN OF AMARILLO - DUPLEX
3580	OUTPOST RANCHES
3600	PALISADES
3640	PALO DURO CANYON ESTATES
3650	PARAMOUNT TERRACE
3660	PARAMOUNT TERRACE-DUPLEXS
3670	PARAMOUNT TERRACE-TOWNHOUSES
3680	PARK CITY REPLAT
3690	PARK CITY REPLAT-DUPLEXS
3700	PARK TERRACE
3710	PILOT ACRES
3720	PIONEER ESTATES - CANYON
3760	PLEASANT VALLEY
3760.1	PLESENT VALLEY - DUPLEX
3770	PLEMONS
3770.1	PLEMONS - DUPLEX
3780	PLEMONS-SMALL NEIGHBORHOODS
3800	PRAIRIE WEST ESTATES - NORTH
3810	PRAIRIE WEST ESTATES - SOUTH
3820	PUCKETT PLACE
3830	PUCKETT PLACE-DUPLEXS
3840	PUCKETT PLACE-TOWNHOUSES
3850	PUCKETT WEST
3880	QUADRILLE
3880.1	QUADRILLE TOWNHOUSES
3890	QUAIL CREEK
3890.2	QUAIL CREEK-DUPLEXS
3890.3	QUAIL CREEK-SMALL NEIGHBORHOODS
3890.4	QUAIL CREEK-TOWNHOUSES
4020	RIDGECREST
4030	RIDGECREST-DUPLEXS
4040	RIDGECREST-TOWNHOUSES
4050	RIDGEMERE
4050.1	RIDGEMERE - DUPLEX
4060	RIDGEVIEW MEDICAL CENTER
4066	RIVER FALLS
4070	RIVIERA PARK
4130	ROLLING HILLS # 1,2,3,4,SUB, RANCH ARCES
4225	SADDLEBACK RANCHES
4230	SAN JACINTO HEIGHTS
4230.1	SAN JACINTO HEIGHTS - DUPLEX
4230.2	SAN JACINTO TWO RESIDENCE

**RESIDENTIAL  
NEIGHBORHOOD CODES**

4240	SCOTSMAN
4241	SCOTSMAN - TOWNHOUSES
27550	SENDORA VALLEY
27700	SIESTA ADDITION
27760	SKYLINE TERRACE
27770	SLEEPY HOLLOW
27780	SLEEPY HOLLOW-DUPLEXS
27790	SLEEPY HOLLOW-SMALL NEIGHBORHOODS
27810	SLEEPY HOLLOW-TOWNHOUSES
27830	SONCY HEIGHTS
27850	SOUTH GEORGIA PLACE
27851	SOUTH GEORGIA - SATURN PLACE
27852	SOUTH GEORGIA PLACE TOWNHOUSES
27855	SOUTH HAVEN ADDITION
27860	SOUTHLAWN ORIGINAL
27861	SOUTHLAWN
27862	SOUTHLAWN - WILLOW GROVE ADDN
27870	SOUTHLAWN-DUPLEXS
27880	SOUTHLAWN - TOWNHOUSES
27890	SOUTH PARK
27900	SOUTH PARK-TOWNHOUSES
27910	SOUTH SIDE ACRES
27930	SOUTH SIDE ESTATES
27940	SOUTH SIDE ESTATES-DUPLEXS
27960	SOUTH SIDE ESTATES-TOWNHOUSES
27980	SPRING LAKE
28000	STRIP
28010	SUN-AIR ESTATES
28050	SUNDAY CANYON
28060	SUNNY HILL VILLAGE
28070	SUNRISE
28070.1	SUNRISE - DUPLEX
28080	SUNRISE PARK
28080.1	SUNRISE PARK GOOD
28080.2	SUNRISE PARK - DUPLEX
28090	SUNRISE PARK-SMALL NEIGHBORHOODS
28100	SUNRISE-SMALL NEIGHBORHOODS
28110	T ANCHOR
28120	T ANCHOR-DUPLEXS
28130	T ANCHOR-SMALL NEIGHBORHOODS
28150	T ANCHOR TOWNHOUSES
28155	TANGLE-AIR ESTATES
28159	TASCOSA - BISHOP
28160	TASCOSA COUNTRY CLUB
28170	TASCOSA COUNTRY CLUB-SMALL NEIGHBORHOODS
28174	THE BRIDLE TRAILS @ FALCON CLUB
28180	THE CANYONS

**RESIDENTIAL  
NEIGHBORHOOD CODES**

28200	THE COLONIES
28205	THE COLONIES - TOWNHOUSES
28220	THE VINEYARDS
28230	TIERRA GRANDE
28235	TIMBERCREEK CANYON
28240	TIMBERVIEW UNIT #1
28260	TOWN SQUARE
28285	TRADEWIND AIR PARK
28285.1	TRADEWIND AIR PARK - TOWNHOUSES
28300	TWO DEER CREEK
28320	UNIVERSITY HEIGHTS
28320.1	UNIVERSITY HEIGHTS - DUPLEX
28351	TASCOSA CHAMPIONSHIP CRSE
28375	VALLE DE ORO
28380	WASH INDUS TRS
28390	WATTS SUB
28400	WEST HILLS
28410	WEST HILLS-DUPLEXS
28430	WEST HILLS-SMALL NEIGHBORHOODS
28430.1	TEAL WOOD LAKES
28435	WALNUT HILLS
28440	WEST HILLS-TOWNHOUSES
28450	WESTCLIFF PARK
28451	WESTCLIFF PARK - CLUB VIEW
28460	WESTCLIFF PARK-TOWNHOUSES
28480	WESTERN ESTATES # 1
28490	WESTERN PLATEAU
28495	WESTERN PLATEAU-WESTWAY ADDITION
28500	WESTERN PLATEAU-DUPLEXS
28510	WESTERN PLATEAU-TOWNHOUSES
28520	WESTGATE
28540	WESTGATE-SMALL NEIGHBORHOODS
28560	WESTOVER PARK
28560.1	WESTOVER PARK - TOWNHOUSES
28565	WESTOVER VILLAGE
28600	WESTVIEW
28601	WESTVIEW COUNTRY CLUB ADDITION
28602	WESTVIEW SUMMERS ADDITION
28610	WESTVIEW-DUPLEXS
28620	WESTVIEW-TOWNHOUSES
28630	WHITAKER SUB
28630.1	WHITAKER SUB - DUPLEX
28640	WHITE FENCE AREA
28660	WINDMILL ACRES
28680	WOLFLIN PARK
28680.2	WOLFIN PARK - TOWNHOUSES
28680.3	WOFLIN PARK - DUPLEX



**RESIDENTIAL  
NEIGHBORHOOD CODES**

28720	WOODLANDS OF AMARILLO
50010	RURAL POTTER ONE
50020	RURAL POTTER TWO
50030	POTTER COUNTY PP MOBILE HOMES
50040	RURAL POTTER THREE
60000	RANDALL COUNTY - RESIDENTIAL
60010	RANDALL COUNTY - RURAL 1
60020	RANDALL COUNTY - RURAL 2
60030	RANDALL COUNTY PP MOBILE HOMES
60040	RANDALL COUNTY - RURAL 3
60050	RANDALL COUNTY - RURAL 4
70000	DETAIL LEVEL ACCOUNT

## **Attachment H: Residential Neighborhood Synopsis**

**SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**  
**CANYON (MISC NEIGHBORHOODS)**

**NH Code 2720**

This neighborhood is the Hidden Valley subdivision in the southwest area of the city of Canyon. These are primarily brick exterior ranch style homes built from 1961-1997. This is a very homogenous area with homes ranging in size from 1337 to 3741 sq ft. These houses are classified at **D** quality with individual properties with unique condition issues at various depreciation factors.

\*These houses are @ 75% good with a NH modifier of .82.

**NH Code 3720**

This neighborhood is the Pioneer Estates subdivision in the southeast are of the city of Canyon.

These are primarily brick exterior ranch style homes built from 1957-2003. These houses range in size from 1056 to 3671 sq ft. These houses are all **D** quality with depreciation factors based age and condition.

\*These houses are @ 70% good with a NH modifier of .78.

**NH Code 1426**

This neighborhood includes all townhouses in the city of Canyon. The townhouses built between 1983 and 1996 are appraised at **D** quality with the exception of four duplexes that are owned by separate owners of each side and appraised as townhouses at **C** quality.

\*These houses are @75% to 95% good depending on age with a NH modifier of .78.

**NH Code 1425**

This neighborhood includes all of the duplexes in the city of Canyon. The **C classes** consist primarily of the stucco and siding duplexes west of 28<sup>th</sup> St and South of Highway 60, and brick duplexes that are dated before 1960 throughout Canyon. The duplexes have depreciation factors based on age and/or condition.

\*These duplexes are @ 50% good (1960's and older), 75% good (built in 1980's), and 80% good (built in 1990's) all with a NH modifier of .81.

The **D Classes** consist primarily of all the duplexes east of 28<sup>th</sup> St and North of Highway 60, and the brick duplexes that are dated after 1959 throughout Canyon.

\*These duplexes are @60% good (1970's and older), 65% good (built in 1980's) 70% good ( built in 1990's), and 75% good (built in 2000's) all with NH modifier of .81.

\*Exceptions due to quality and condition of homes.

Effective: 2014

**SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**  
**CANYON NH 1420 (CANYON CENTRAL)**

This NH is comprised of properties located throughout the central section of the city of Canyon and includes all or portions of maps H27-L27 and J28. The quality classification of these houses range from fair to very good quality.

Homes in this neighborhood were built from 1900 to present and are a mix of siding, stucco, and brick veneer exteriors. These houses can range from fair quality houses with 2 bedrooms and 1 bath with no garage and less than 1000 sf of living area to very good quality houses with 4 or more bedrooms, 4 or more baths and 3 car garages.

- D-95 Newer Brick Homes 2012 to present on 16<sup>th</sup> & 17<sup>th</sup> Ave
- D-90 Newer Brick Homes 2001-2011
- D-80 Newer Brick or Siding 1990-2000
- D-70 Brick Homes Year Built Post 1950
- D-65 Older Large Restored or Good Condition Victorian Style Homes
- D-60 Brick Homes Year Built Pre 1950 or Less than 1000sq ft
- C-85 Updated Vinyl or Stucco Homes
- C-70 Avg Wood or Asbestos Siding homes
- C-60 Homes Which Appear To Be In Poor Condition, Either Wood, Asbestos, or Stucco Exterior
- B-85 Homes In Average To Good Condition Less Than 900 Sq Ft With Either Wood, Stucco, Vinyl or Asbestos Siding.
- B-60 Homes Which Appear To Be In Poor Condition Less Than 900 Sq ft With Either Wood, Stucco, Vinyl or Asbestos Siding.

\*Homes that vary from this schedule are only due to being extremely poor condition, or "unliveable".

All homes have a NH modifier of .78.

\*Exceptions due to quality and condition of homes.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 3800 Prairie West Estates-North**

This neighborhood consists of map; A11. This map is located 2mi north of Bushland and bordered by RM 2381 on east and ranchland on the north, west and south sides.

Homes in NH 3800 are primarily brick veneer with attached garages and CH/AC. Homes range in age from 1994 to current date and in size from 1600 to 3700 square foot. At this time nearly one-half of all properties with a residence also have Utility Buildings or some sort of secondary structure. Homes have a 0.84 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality, primarily residences inside a portion of a utility buildings that are very basic.

- 85% GD Average

**B Class** – Homes that are fair quality, primarily residences that are constructed inside the majority of a utility building and may have been the primary residence on the property until a site built home is constructed.

- 85% GD Average

**D Class** – Homes that are good quality, typically brick veneer with composition roofs and built on slab foundation.

- 90% GD Average

**Utility Buildings** – Metal exterior shop buildings, with steel and wood frame construction.

- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 1440 BUSHLAND**

This neighborhood consists of three maps; A12 A13 & B13. This map is located at the intersections of interstate 40 and Simmons Rd.

Homes in NH 1440 are a mix of style and construction. Homes range in age from 1923 to current date and in size from 336 to 4100 square foot.

**B Class** – Homes that are low quality.

- 40% GD Poor
- 65% GD Average
- 80% GD Good

**C Class** – Homes that are fair quality.

- 65% GD Average

**D Class** – Homes that are good quality.

- 20% GD Poor
- 65% GD Fair
- 80% GD Average
- 97% GD Good

Detached garages are priced at a 'B' class.

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 4225 SADDLEBACK RANCHES**

This neighborhood consists of map; A14. This map is located south of Bushland and bordered by RM 2381 on the east, county rd. 34 on the north, farm and ranchland on the west and south sides.

Homes in NH 4225 are primarily brick veneer with attached garages and CH/AC. Homes range in age from 2005 to current date and in size from 1800 to 3600 square foot. At this time nearly one-quarter of all properties with a residence also have Utility Buildings or some sort of secondary structure. Homes have a 0.82 neighborhood modifier and are appraised as follows:

**E Class** – Homes that are good quality, typically brick veneer with composition roofs and built on slab foundation.

- 95% GD Average

**Utility Buildings** – Metal exterior shop buildings, with steel and wood frame construction.

- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 28174 The Bridle Trails @ Falcon Club**

This neighborhood consists of map; A18. This map is located 5 miles south of Bushland on Bushland Rd. and 7 miles west of Amarillo on Hollywood Rd. This neighborhood is surrounded farmland on the north, west and south sides.

Homes in NH 28174 are primarily brick veneer with attached garages and CH/AC. Homes range in age from 2006 to current date and in size from 2100 to 4800 square foot. Homes have a 0.71 neighborhood modifier and are appraised as follows:

**E Class** – Homes that are good quality, typically brick veneer with composition roofs and built on slab foundation.

- 85% GD Average

\*Exceptions due to quality and condition.

Effective: 2014



## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 3800 Prairie West Estates-North**

This neighborhood consists of map; B12. This map is located north of Bushland and bordered by RM 2381 on the west, interstate 40 on the south, Blessen Rd. on the east and Jim Line Rd on the north.

Homes in NH 3810 are primarily brick veneer with attached garages and CH/AC. Homes range in age from 2006 to current date and in size from 1600 to 4200 square foot. At this time nearly one-quarter of all properties with a residence also have Utility Buildings or some sort of secondary structure. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality, typically brick veneer with composition roofs and built on slab foundation.

- 95% GD Average

**Utility Buildings** – Metal exterior shop buildings, with steel and wood frame construction.

- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 3580 OUTPOST RANCHES**

These maps are located in rural Randall County and consist of one neighborhood; 3580 – Outpost Ranches. Map B15 is bordered by vacant land on the north, Bushland Rd. on the west and Blessen Rd. on the east, Outpost Ranches on the south and vacant land on the east. Map B16 is bordered by Outpost Ranches on the north, Bushland Rd. on the west, Christy Subdivision on the south and Blessen Rd. on the east.

Homes in NH 3580 are primarily brick veneer with attached garages and CH/AC. Homes range in age from 1999 to current date and in size from 1750 to 7900 square foot. At this time nearly one-third of all properties with a residence also have Utility Buildings or some sort of secondary structure. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**E Class** – Homes that are good quality, typically brick veneer with composition roofs and built on slab foundation.

- 95% GD Average

**Utility Buildings** – Metal exterior shop buildings, with steel and wood frame construction.

- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 1900 CHRISTY SUB- HOLLYWOOD ROAD**

This neighborhood consists of six maps; B17-18, C17-18, D17-18 & E17-18. This Neighborhood is located at the intersections of Bushland Rd and Hollywood on its west boundary and continues 4 miles east. This Neighborhood is dissected by Hollywood Rd. and extends 1 mile north and south each way. Properties are a mixture of residential and small farm tracts.

Homes in NH 1990 are a mix of style and construction. Homes range in age from 1924 to current date and in size from 1100 to 5300 square foot. Homes have a 0.83 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building or stables.

- 50% GD Average

**B Class** – Homes that are low quality, typically manufactured homes that have been titled as real property.

- 70% GD Average

**C Class** – Homes that are fair quality, usually frame homes that were built 1960 and before.

- 75% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 80% GD Average

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 3000 square foot.

- 75% GD Average

**F Class** – Homes that are excellent quality(usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 3000 square foot.

- 75% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 2920 INDIAN HILLS

This neighborhood consists of eight maps; D13, E13, F12-13, G11-13 and a portion of BSF 7. This Neighborhood is located west of Amarillo one mile along Interstate 40. Residential properties are mostly north of interstate 40(except map G13) from Helium road on the east boundary to Hill road on its west side. Indian Hill road will dissect this neighborhood east to west and parallels interstate 40. The north boundary is primarily farm and ranch land with the exception of Eagle Tree (2170) and Two Deer Creek (28300). Properties in this neighborhood are a mixture of design and quality.

Homes range in age from 1918 to current date and in size from 760 to 5880 square foot. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are poor quality, built in the early 1900's and may not be livable.

- 1% GD Poor
- 10% GD Average

**B Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building, stables

- 45% GD Poor
- 85% GD Average

**C Class** – Homes that are fair quality and design typically the only structure on the property.

- 75% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC. Homes facing Interstate 40 and south map G13.

- 65% GD Fair
- 75% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC. Homes north of Interstate 40.

- 75% GD Fair
- 85% GD Average
- 95% GD Good

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 85% GD Average mostly on Girl Scout Rd
- 95% GD Good newer homes located on Collin Wade

**G Class** – Homes that are excellent quality(usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 3500 square foot.

- 60% GD Fair
- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 28300 Two Deer Creek

This neighborhood consists of one map; E10. This Neighborhood is located at the north end of Dowell Rd 2 miles north of Interstate 40. This map is bordered by Bishop Estates to the north, vacant land to the west and south and Eagle Tree to the east.

Properties in this neighborhood are a mixture of design and quality.

Homes range in age from 1934 to current date and in size from 780 to 4200 square foot. Homes have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building, stables or mobile homes that have their titles perfected as real property.

- 80% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 80% GD Average

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 90% GD Average

-

**F Class** – Homes that are excellent quality(usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 4000 square foot.

- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 28159 Tascosa-Bishop

This neighborhood consists of eight maps; E09,F08,G07-8,H06,08(except Bishop hills 950),I08-9. This Neighborhood is located northwest of Amarillo along Tascosa Road. Properties in this neighborhood are a mixture of design and quality.

Homes range in age from 1900 to current date and in size from 500 to 7230 square foot. Homes have a 0.80 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are poor quality, built in the early 1900's and may not be livable.

- 1% GD Poor
- 50% GD Average

**B Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building, stables, or mobile homes that have had the title perfected as real property.

- 45% GD Poor
- 75% GD Average

**C Class** – Homes that are fair quality and design typically the only structure on the property.

- 75% GD Average built pre 1990
- 85% GD Average built post 1990

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 75% GD Average built pre 1990
- 85% GD Average built post 1990

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 80% GD Average built pre 1990 & E Quality homes in Tascosita Sub.
- 90% GD Average built post 1990

**F Class** – Homes that are excellent quality (usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 6000 square foot.

- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 2170 Eagle Tree

This neighborhood consists of one map; F10. This Neighborhood is located at the north end of Dowell Rd 2 miles north of Interstate 40. This map is bordered by vacant land on the north, Quail Canyon and Two Deer Creek on the west and vacant land on the south and east. Properties in this neighborhood are a mixture of design and quality.

Homes range in age from 1986 to current date and in size from 1580 to 5780 square foot. Homes have a 0.79 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building, stables

- 80% GD Average

**C Class** – Homes that are fair quality and design typically the only structure on the property.

- 80% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 80% GD Average
- 70% GD Fair

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 90% GD Average
- 

**F Class** – Homes that are excellent quality(usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 3000 square foot.

- 90% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP F22

This map is located in rural Randall County and consists of two neighborhoods; 2106 – 2219 Ranches and 60020 – Randall County Rural 2. This map is bordered by FM 2219 to the north, Dowell Rd to the west, Rockwell Rd to the south and Cavin Rd to the east.

Homes in NH 2106 were built in 2013. These homes have a 0.84 neighborhood modifier and are classed as follows:

**E Class** - These homes are brick veneer construction with CH/CA with attached garages.

- 95% GD



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP F23

This map is located in rural Randall County and consists of two neighborhoods; 2104 – Dove Prairie and 60020 – Randall County Rural 2. This map is bordered by Rockwell Rd. to the north, vacant land to the south and west and Hope to the east.

Homes in NH 2104 were built from 2006 to 2013. These homes have a .80 neighborhood modifier and are classed as follows:

E@70: These homes are brick veneer construction with CH/CA with attached garages.

Homes in NH 60020 were built from 1950 to 2010. These homes have a ---- neighborhood modifier and are classed as follows:

B@70: These homes are brick veneer construction with CH/CA with attached garages. These homes have miscellaneous out buildings.

C@60: These homes are brick veneer construction with CH/CA with attached garages. These homes have miscellaneous out buildings.

D@85: These homes are brick veneer construction with CH/CA with attached garages. These homes have miscellaneous out buildings.

E@90: These homes are brick veneer construction with CH/CA with attached garages. These homes have miscellaneous out buildings.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP F25

This map is located in rural Randall County neighborhood 1422 - Canyon Country Club. This is rural community that sits on a golf course. This map is bordered by vacant land on all four sides.

Homes in this neighborhood were built from 1940 to 2012. Homes range from siding to brick veneer or stucco, 3 bedroom, 2 bath, CH/CA, attached and some detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 75% GD Good
- 60% GD Average
- 50% GD Fair

**D Class** – Homes that are good quality.

- 80% GD Good
- 70% GD Average

**E Class** – Homes that are very good quality.

- 95% GD Homes built 2000 and newer
- 90% GD Homes built 1999 and older

**F Class** – Homes that are excellent quality.

- 70% GD Homes built 2003 and newer that are greater than 2700 sq. ft.  
(With exceptions)

Detached garages are priced as a 'C' class at 80% GD. Carports are flat priced at \$750, heatilators are at \$1,500 for 'C' and 'D' class and \$2,500 for 'E' class. Hot tubs are at \$2,500 and gazebo's are at \$500.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 1030 Boatwright-Trew

This neighborhood consists of one map; G19. This Neighborhood is located at the northwest corner of the intersection of Helium Rd and Costley Rd. Properties are a mixture of residential and small farm tracts.

Homes in NH 1030 are a mix of style and construction. Homes range in age from 1986 to current date and in size from 750 to 4000 square foot. Homes have a 0.83 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building or stables.

- 75% GD Average

**C Class** – Homes that are fair quality, frame with siding exterior and pier and beam foundations.

- 75% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 90% GD Average

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 80% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP G23**

This map is located in rural Randall County and consists of two neighborhoods; 2174 – Eagle Point and 60020 Randall County-Rural 2. This map is bordered by Rockwell Rd. on the north, Hope Rd. on the west, vacant land on the south and Helium Rd. on the east.

Homes in NH 2174 were built from 2006 to 2012. Homes are typically brick veneer with attached and detached garages. Some homes have detached utility buildings.

Homes in NH 2174 are all classed as “D’s” except for one “C” which majority of structure is garage.

Homes in NH 2174 range from 1592 sq. ft. to 3439 sq. ft.. Homes in this neighborhood have a neighborhood modifier of .81.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 950 Bishop-Hills

This neighborhood consists of a portion of one map;H08. This Neighborhood is located northwest of Amarillo along Tascosa Road. Properties in this neighborhood are a mixture of design and quality.

Homes range in age from 1965 to current date and in size from 1500 to 9687 square foot. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are fair quality and design typically the only structure on the property.

- 70% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 75% GD Average built pre 1990

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 80% GD Average built pre 2000
- 90% GD Average built post 2000

**F Class** – Homes that are excellent quality (usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 6000 square foot.

- 60% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP H16**

This map contains three neighborhoods; 2772 – Hillside Terrace and 2772.10 – Hillside Terrace Townhouses; 2772.20- Hillside Terrace Duplex. This map is located in the southwest portion of Amarillo. It is bordered by Soncy Rd on the east, Hillside Rd on the north and vacant farm land to the west and south.

Homes in 2772 were built from 2006 to 2013 and range in size from 1200 sq. ft. to 2622 sq. ft. These homes are classed at D's. Homes are typically brick construction with 3 bedrooms and 2 baths with 2 car attached garages and CH/AC.

Homes in 2772.10 were built from 2006 to 2012. These homes are classed at D's. Homes are brick construction with attached garages and CH/AC.

Homes in 2772.20 were built in 2011. These are duplexes classed at D quality, brick construction with attached 2 car garages, 2 bedroom, 2 bath per side.

\*Homes in NH 2772 are 90% gd with a NH modifier of .76

\*Homes in NH 2772.10 are 95% gd with a NH modifier of .77

\*Homes in NH 2772.20 are 95% gd with a NH modifier of .76

Swimming pools are flat priced @ \$15,000

*\*With exceptions due to condition*

*\*Effective: 2014*

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 2550 Greyhawk Landing

This neighborhood consists of one map; H18. This Neighborhood is located at the southwest corner of the intersection of Soncy Rd and Hollywood Rd. Properties in this neighborhood are highly restricted and are very similar in design and quality.

Homes range in age from 1993 to current date and in size from 1278 to 10000 square foot. Homes have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building or stables.

- 80% GD Average

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 85% GD Average

**E Class** – Homes that are very good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 95% GD Average

-

**F Class** – Homes that are excellent quality(usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 2900 square foot.

- 90% GD Average

**G Class** – Homes that are excellent quality(custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 3900 square foot.

- 95% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP H23

This map is located in rural Randall County and consists of one neighborhood; 2100 – Dove Landing Subdivision. This map is bordered by Rockwell Rd. on the north, Helium Rd. on the west, vacant land on the south and Soncy Rd. on the east.

Homes in NH 2100 were built from 1998 to 2012. Homes are typically brick veneer with attached and detached garages. Some homes have detached equipment buildings.

Homes in this neighborhood have a 0.81 neighborhood modifier and are appraised as follows:

**(E) *quality*** - 2091 TO 3001 SQ FT. Homes are typically brick veneer, 4 bedrooms, 2 bath, 2 car garage with CH/CA.

- 90% GD

**(F) *quality*** - 2076 TO 5367 SQ FT. Homes are typically brick veneer, 4 bedrooms, 3 bath, 3 car garage with CH/CA.

- 70% GD

Detached garages are priced at a 'D' class at 90% good. Swimming pools are flat priced at \$15,000.

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP H24

This map is located in rural Randall County and consists of one neighborhood; 2050 – D's Northwest Estates.

Homes in NH 2050 were built from 1999 to 2005. Homes are typically brick veneer with attached and detached garages. Some homes have detached equipment buildings. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 90% GD Good

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP H25 (AZTEC)**

#### **NH Code 590**

This neighborhood is the Aztec subdivision in the northwest corner of the city of Canyon. These are primarily brick exterior ranch style homes built from 1980-1995. This is a very homogenous area with homes ranging in size from 1100 to 1700 sq ft. These houses are classified at **D** quality with individual properties with unique condition issues at various depreciation factors.

These homes are appraised as **D** quality @ 80% good with a NH modifier of .77.

\*Exceptions due to quality and condition of homes.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP H26

This map is located partly in the City of Canyon and part in rural Randall County and consists of one neighborhood; 2010 – Creekside. This map is bordered by Hunsley Rd. to the north, vacant land to the west, US Highway 60 to the south and Soncy Rd. to the east.

Homes in NH 2010 were built from 2008 to 2011. Homes are typically brick veneer with 3 to 4 bedrooms and 1 to 2 bathrooms and have attached garages.

Homes in NH 2010 are **D quality @ 90%** good with a NH modifier of .68

**SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**  
**MAP H27 (WESTGATE)**

**NH Code 28540**

This neighborhood is the Westgate subdivision in the southwest area of the city of Canyon. These are primarily brick exterior ranch style homes built from 1970-1985. This is a very homogenous area with homes ranging in size from 1100 to 3600 sq ft. These houses are classified at **D** quality with individual properties with unique condition issues at various depreciation factors.

These homes are appraised as **D** quality @ 75% good with a NH modifier of .80.

\*Exceptions due to quality and condition of homes.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### NH 1950 Cliffside

This neighborhood consists of four maps; I07-8,J07-8. This Neighborhood is located northwest of Amarillo along Cliffside Road. Properties in this neighborhood are a mixture of design and quality.

Homes range in age from 1915 to current date and in size from 640 to 3360 square foot. Homes have a 0.80 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are poor quality, built in the early 1900's and may not be livable.

- 5% GD Poor
- 50% GD Average

**B Class** – Homes that are low quality, usually 2<sup>nd</sup> living areas in utility building, stables, or mobile homes that have had the title perfected as real property.

- 25% GD Poor built pre 1990
- 60% GD Average built pre 1990
- 75% GD Average built post 1990

**C Class** – Homes that are fair quality and design typically the only structure on the property.

- 45% GD Poor built pre 1990
- 65% GD Average built pre 1990
- 85% GD Average built post 1990

**D Class** – Homes that are good quality, typically brick veneer built on a slab foundation and have CH/AC.

- 85% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 2255 Estates at Stoneridge**

This neighborhood consists of one map; I10. This Neighborhood is located east of Soncy Road one mile north of the intersection of SW 9<sup>th</sup> Ave and Soncy Road. The north, south and east boundary is ranch land. Properties in this neighborhood are extremely well built luxury homes.

Homes range in age from 1995 to current date and in size from 3700 to 11,600 square foot. Homes have a 0.96 neighborhood modifier and are appraised as follows:

**G Class** – Homes that are excellent quality(usually custom built), typically brick veneer built on a slab foundation and have CH/AC. These homes are usually over 3500 square foot.

- 80% GD older built prior 2000
- 95% GD newer

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP I13**

This map contains one neighborhood; 3850.00 – Puckett West. This neighborhood is bordered to the west by Soncy Rd, the east by Coulter St, the south by SW 34<sup>th</sup> and the north by Westgate Mall.

Homes in this neighborhood were built from 1977 to 2001 and range in size from 1290 sq. ft. to 3005 sq. ft. Homes are classed as D's @ 70% GD. There is a 0.80 neighborhood modifier on this neighborhood based on market. Homes are typically brick veneer with 3 bedrooms and 2 car garages with CH/AC.

Detached garages are priced at 'C' class at 65% GD. Swimming pools are flat priced at 10,000, carports are at \$750 and heatilators are at \$1,500.

\*With exceptions due to condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I14

This map contains four neighborhoods; 27770 – Sleepy Hollow, 27790 – Sleepy Hollow Small Neighborhood, 27780 – Sleepy Hollow Duplex's and 27810 – Sleepy Hollow Townhouses. This map is bordered by Soncy Rd to the west, Coulter St to the east, SW 45<sup>th</sup> to the south and SW 34<sup>th</sup> to the north.

Homes in 27770 have a 0.78 neighborhood modifier and are classed as follows:

**D@85:** Built from 1977 to 2004 and range in size from 1100 sq.ft. to 4900 sq.ft. Homes are typically brick veneer with 3 bedrooms, 2 bathrooms and CH/AC. Includes homes located on the following streets; Baltus, Baughman, Beau Brummel, Brennan Gardens, Catskill, Celia, Cinderella, Crain, Essex, Gladstone, Goodfellow, Irving, Legand, Marsh, McCall, Plum, Poppin, Reeder, Sleepy Hollow, Stony Point, Stromberg, 7500 and 7600 block of Stuyvesant, Tappan Zee, Tarrytown, 7500 and 7600 block of Tarrytown, Tarter, Timber, Tripp, Troy, Underwood, older smaller homes on Van Tassel, Wesley, Westpoint, Whippoorwill, White Plains and Yorkshire.

**D@90:** Brennan Park, Brennan Terrace and Windtree Park.

**E@85:** Built from 1978 to 2009 and range in size from 1817 sq.ft. to 7620 sq.ft. Homes are typically brick veneer with 3 bedrooms and 2 bathrooms and CH/AC. Includes homes located on the following streets; Christina, Irving, 7700 block of Stuyvesant, 7700 block of Tarrytown and 7800 block of Tripp.

**E@87:** Monet Rue

**E@90:** Bent Tree, 3400 block of Cinderella, Colchester, Covington, Deann, Kensington, Lindsey, Lynlee, Stacy, 7700 and 7800 block of Stuyvesant, newer and larger homes on Van Tassel, Van Kriston and Van Winkle.

Homes in 27790 have a 0.78 neighborhood modifier and are located in the Cloister and Versailles. Homes in Cloister are classed as G@80 and are typically 4 bedrooms and 3 bathrooms with CH/AC and were built from 1985 to 2001. Homes in Versailles were built from 1980 to 1989 and are classed as F@70. These homes are typically 3 bedrooms with 2 bathrooms and CH/AC. These are more secluded neighborhoods with the Cloister being a gated neighborhood with in this map. These homes are typically custom built.

Homes in 27780 have a 0.78 neighborhood modifier and were built from 1984 to 1995. These are brick veneer duplex's and are classed as **D@70**.

Homes in 27810 have a 0.80 neighborhood modifier and were built from 1977 to 2008. These are brick veneer townhouses and are classed as **E@80**.

Detached garages are priced at 'D' at same percent good at the residences. Swimming pools are flat priced at 15,000, hot tubs are at 2,500 except in Versailles and Cloister – swimming pools are flat priced at 20,000 and hot tubs are at 5,000. Carports are at \$750.

\*With exceptions due to condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I15

There are two neighborhoods in this map; 28200 – The Colonies and 28205 – The Colonies Townhouses. This map is bordered by Soncy Rd to the west, Coulter St to the east, Hillside Rd to the south and SW 45<sup>th</sup> to the north. This is a fairly new neighborhood with new construction.

There are eight homes in NH 28205. These homes were all built in 2001 and are all 1617 sq. ft. They are classed as E@75 and have a 0.74 neighborhood modifier.

Homes in NH 28200 have a 0.80 neighborhood modifier and are classed as follows:

**E@90:** These homes were built from 1997 to 2013 and range in size from 1769 sq.ft. to 3953 sq.ft. Homes are brick veneer with CH/AC. Homes are located on the following streets; Ashville 3500sq.ft. and smaller, Chesapeake 3000 sq.ft. and smaller, Easley, Norfolk, Nova Scotia, Plymouth, 4500, 4600 and 4700 blocks of Spartanburg, Wesley, Cape Colony, Cape Verde, Pilgrim and Tutbury.

**F@70:** These homes were built from 1996 to 2013 and range in size from 2016 sq.ft to 6032 sq.ft. Homes are brick veneer with CH/AC. Homes are located on the following streets; Aberdeen, 4800 block of Aberdeen Parkway, Ashville 3500 sq.ft. and larger, Baylor, Brandywine, Chesapeake 3000 sq.ft. and larger, Continental Parkway, Georgetwon, Greenwich, Liberty, 7800 and 7900 block of London, New England Parkway, New England South even addresses, Patriot, Pennsylvania, 4800 block of Spartanburg, Van Winkle, Walesa and Williamsburg.

**F@85:** Bennington, New England Parkway, Revere and Spartanburg.

**G@95:** \$125SQ.FT. These homes were built from 2002 to 2013 and range in size from 3504 sq.ft. to 12442 sq.ft. Homes are brick veneer with CH/AC. These are custom homes. Homes are located on the following streets. 5000 block of Aberdeen Parkway, Bennington, 7800 block of Continental Parkway odd addresses, Monticello, New England Parkway, New England South Parkway odd addresses.

**G@95:** \$150SQ.FT. These are custom homes. Brighton, 7700 block of London, 5200 block of Spartanburg, Westminster and Valcour.

Detached garages are classed one class below the residences at the same percent good. Swimming pools are flat priced at 20,000 and hot tubs are at 5,000.

\*Exceptions due to quality and condition of homes.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I16

There are two neighborhoods in this map; 2540 – The Greenways at Hillside and 2545 – The Greenways at Hillside Townhouses. This map is bordered by Soncy Rd to the West, Coulter St to the east, Hillside Rd to the North and a Playa Lake to the south.

Homes in NH code 2545 were built from 1998 to 2009 and range in size from 1500 sq.ft. to 1854 sq.ft. Homes are brick veneer with CH/AC. Homes in this neighborhood have a 0.80 neighborhood modifier. Homes are classed as follows:

E@90: Homes on Parkway

E@95: Homes on Pineridge

Homes in NH 2540 have a 0.81 neighborhood modifier. Homes in this neighborhood range from plain homes with few amenities and some are custom built homes that have numerous architectural details. The details vary from street to street and some vary within the same street. These homes are classed as follows:

D@80: These homes were built from 1996 to 1999 and range in size from 1906 sq.ft. to 2682 sq.ft. Homes are brick veneer with CH/AC. These homes are plain with fewer amenities. Homes are located on the 7300 block of Andover and at 7408 Barswater.

E@90: These homes were built from 1996 to 2013 and range in size from 1455 sq.ft. to 5304 sq.ft. Homes are brick veneer with CH/AC and home some architectural details.

F@70: These homes were built from 1996 to 2013 and range in size from 1944 sq.ft. to 5874 sq.ft. Homes are brick veneer with CH/AC. These homes are mostly custom homes with numerous architectural details.

F@75: These homes are located on Clearmeadow, Greenbriar, Pebblebrook and Parkridge.

F@80: These homes are located on Norwood and Tuscany Village.

G@95 at \$125/sq.ft. This home is located at 7610 Southwood and has great architectural detail.

Detached garages are priced at a 'D' class at same percent good as the residences. Swimming pools are flat priced at 20,000 and hot tubs are at 5,000.

\*See residential long sheets for classes and percent goods by street.

\*With exceptions due to condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I17

This map contains three neighborhoods; 28565 – Westover Village and 60000 – Randall County and 1950 – Coulter Acres. This map is bordered to the west by Soncy Rd, to the east by Coulter St, the south by Hollywood Rd and to the North by the Greenways subdivision.

Homes in NH code 28565 are fairly homogeneous with homes being brick veneer construction. They were built from 2004 to 2013 with most being 3 to 4 bedroom homes. They have 2 and 3 car garages and are classed as a D class.

Homes in NH code 60000 are located outside the Amarillo city limits lying within rural Randall County and are compared to other like homes in rural Randall County. Homes in 60000 have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Good
- 60% GD Average
- 40% GD Low

**C Class** – Homes that are average quality.

- C@80 Good
- C@75 Average

**D Class** – Homes that are good quality.

- 65% GD Good
- 60% GD Average

**E Class** – Homes that are very good quality.

- 65% GD Good

**G Class** – Homes that superior quality.

- 95% GD

\*Homes in NH 28565.00 are at 95% GD with a NH modifier of 0.81  
Swimming pools are flat priced @ \$15,000

\*Homes in NH 1970 are 'D' quality with a NH modifier of 0.77.

\*Exceptions due to quality and condition.

*\*Effective 2014*

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I19

This map is located in rural Randall County and consists of one neighborhood; 28010 – Sun-Air Estates. This map is bordered by Sundown Ln. to the north, FM 2500 to the west, Costley Rd. the south and Interstate 27 to the east.

Homes in 28010 were built from 1974 to 2007. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 80% GD Homes built 1990 and newer
- 65% GD Homes built 1989 and older

**F Class** – Homes that are superior quality.

- 90% GD

Detached garages are priced as a 'C' class. Heatilators are flat priced at \$2,500, hottubs are at \$5,000 and pools are at \$20,000.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I20

This map is located in rural Randall County and consists of two neighborhoods; 1445 – Carroll Estates and 1440 – Canyon Perimeter. This map is bordered by Costley Rd. to the north, FM 2500 to the west, McCormick Rd. to the south and Interstate 27 to the east.

Homes in 1445 were built from 2007 to 2013. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**E Class** – Homes that are good quality.

- 95% GD

Homes in 1440 were built from 1930 to 2010. Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 75% GD

**C Class** – Homes that are average quality.

- 85% GD Good

- 75% GD Fair

**D Class** – Homes that are good quality.

- 85% GD Homes built 2000 and newer

- 70% GD Homes built 1990 to 2000

- 65% GD Homes built 1957 to 1978

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I23

This map is located in rural Randall County and consists of two neighborhoods; 3108 – Las Casas and 1440 – Canyon Perimeter. This map is bordered by McCormick Rd. to the north, FM 2500 to the west, FM 2219 to the south and Interstate 27 to the east.

Homes in 3108 were built from 2008 to 2013. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 95% GD

Homes in 1440 were built from 1930 to 2007. Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 80% GD Manufactured homes priced as residences

**C Class** – Homes that are average quality.

- 65% GD Good
- 55% GD Fair

**D Class** – Homes that are good quality.

- 95% GD Homes built 2007 and newer
- 85% GD Homes built 1994 to 2003
- 80% GD Good
- 75% GD Average
- 65% GD Fair

\*Exceptions due to quality and condition.

\*Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP I23

This map is located in rural Randall County and consists of two neighborhoods; 2730 – High Country Estates and 27980 – Spring Lake. This map is bordered by Rockwell Rd. to the north, Soncy Rd. to the west, vacant land to the south and Interstate 27 to the east.

Homes in NH 2730 were built from 1995 to 2013. Homes located on Star Light, Star Bright, Star Burst and Morning Star are all siding homes being “B” or “C” classed either being modular or manufactured homes with attached or detached garages. Other homes located in the neighborhood are typically “D” classed brick veneer, 3 bedroom, 2 bath with attached or detached garages. Some homes have detached equipment buildings.

Homes in NH 27980 were built from 2004 to 2012. These are high end homes being of “E” and “F” classed, typically brick veneer and stucco, 4 bedrooms, 2 bath construction with attached garages.

\*Homes in NH 27980 are E’s at 90% good and F’s at 70% good with a neighborhood modifier of .78.

\*Homes in NH 2730 are D’s at 90% good, C’s at 95% good and B’s at 70% good with a neighborhood modifier of .78.

\*Exceptions due to quality and condition.

\*Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP 125

This map is located in rural Randall County and consists of two neighborhoods; Cottonwood Glen Estates and Canyon North, both which are located in a NH code 1435. This map is bordered by Buffalo Stadium Rd. on the north, Sonya Rd. on the west, Hunsley Rd. on the south and Interstate 27 on the east.

Homes in Canyon North were built from 1970 to 2012. These homes have a 0.77 neighborhood modifier and appraised as follows:

**(C) quality.** Homes that are average quality.

- 75% GD

**(D) quality.** Homes that are good quality.

- 70% GD

**(E) quality** Homes are typically brick veneer or stucco with attached and detached garages. Some homes have detached equipment buildings. Range from 1700 to 3500 sq. ft.

- 95% GD Good

- 70% GD Average

**F) quality** Homes are typically brick veneer or stucco with attached and detached garages. Some homes have detached equipment buildings. Range from 2400 to 7700 sq. ft.

- 75% GD Built 2003 and newer

- 70% GD Good

- 65% GD Average

Homes in Cottonwood Glen Estates were built from 2000 to 2009. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**(F) quality** Homes are typically brick veneer or stucco, 4 bedrooms, 3 baths with attached and detached garages. Some homes have detached equipment buildings. Range from 2400 sq. ft. to 5000 sq. ft.

- 75% GD Good

\*Exceptions due to quality and condition.

Effective: 2014



## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP I26**

This map consists of two neighborhoods, 2870-Hunsley Hills, and 2880-Hunsley Hills Townhouses. This map is bordered on the north by Hunsley Rd, on the west by FM 2590, on the south by US Hwy 60 and on the east by US Hwy 87.

Homes in NH 2870 are classified in four different quality classes ranging from **C** (average) to **F** (Very Good) with variations in depreciation factors based on age and design. The houses in this neighborhood were built from 1973 to present and range from 3 bedrooms with 1 and  $\frac{3}{4}$  bath, single car garage to custom homes with more than 4000 sf and 5 bedrooms, 4 baths, and 3 car garage.

The townhouses in NH 2880 are classified in two quality classes **D** (Good) and **E** (Very Good). The **D** quality townhouses are partial brick veneer, built from 1976-1978 and range from 2 bedroom, 1 bath, to 4 bedrooms, 2 baths. The **E** quality townhouses are located in a secluded section of the map and are stucco exterior with wood shake roofs and range from 2 bedrooms, 2 baths to 4 bedrooms 3 baths.

Homes in NH 2870 are appraised as follows with a NH modifier of .77.

**D@75-** These homes are primarily tract style homes built in the 1970's and 1980's.

**D@90-** These homes are primarily tract style homes built in the 1990's.

**E@75-** These homes are custom built from 1960-1979.

**E@85-** These homes are custom built in the 1990's.

**E@90-** These homes are custom built from 2000-2007.

**E@95-** These homes are custom built from 2008-present.

**F@70-** These are the high quality custom homes in the northeast area of the neighborhood.

Homes in NH 2880 are appraised as follows with a NH modifier of .78.

**D@60-** Townhouses built in the 1970's on Cherrywood.

**E@80-** Townhouses built in the 1980's on Cottonwood.

**E@90-** Townhouses built in the 1980's on Windwood.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J02, J03, J04, K03 & K04

These maps are located in rural Potter County and consist of one neighborhood; 28230 – Tierra Grande. These maps are bordered by vacant land.

Homes in NH 28230 were built from 1924 to 2013. There are no restrictions in this area. Homes range from single wide mobile homes to brick veneer homes with attached garages. Homes vary from siding to brick veneer with attached and detached garages. Some homes have detached equipment buildings. Homes in this neighborhood have a 0.75 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 50% GD Average
- 40% GD Fair
- 20% GD Low/Poor

**B Class** – Homes that are fair quality.

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Low
- 30% GD and Lower Poor

**C Class** – Homes that are average quality.

- 80% GD Good
- 70% GD Average
- 60% GD Fair
- 50% GD Low

**D Class** – Homes that are good quality.

- 90% GD Built 2007 and newer
- 70% GD Built 1988 to 2001
- 65% GD Built 1980 and older

Detached garages are priced as a 'B' class. Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAPS J09 and K09**

There are four neighborhoods in these maps; 3107 – La Paloma, 28351 – Tascosa Championship Course, 28435 – Walnut Hills and 28720 – The Woodlands. La Paloma and Tascosa Championship Course are located on La Paloma Golf Course. These maps are bordered by Fairway Dr to the south, Western St to the east, Hester Rd to the north and Woodside Dr to the west.

Homes in 3107 have a 0.78 neighborhood modifier and are classed as follows:

E@90: These homes were built from 2001 to 2012 and range in size from 1969 sq.ft. to 4287 sq.ft. Homes are brick veneer or stucco with CH/AC. These are the plainer homes in the neighborhood. They are located primarily on Muirfield and Portrush..

F@70: These homes were built from 2000 to 2013 and range in size from 1603 sq.ft to 5988 sq.ft. Homes are brick veneer or stucco with CH/AC. They are nicer homes with more architectural details.

G@90: These homes were built from 2000 to 2013 and range in size from 2399 sq.ft. to 9072 sq.ft. Homes are brick veneer or stucco with CH/AC. These are mostly custom homes with the most architectural detail and design.

Swimming pools are flat priced at 20,000 and hot tubs at 5,000.

Homes in 28351 have a 0.79 neighborhood modifier and are located in map K09. These homes are classed as follows:

E@90: These homes were built from 1987 to 2006 and range in size from 1731 sq.ft. to 4210 sq.ft. Homes are brick veneer with CH/AC.

Swimming pools are flat priced at 20,000 and tubs at 5,000.

Homes in 28720 have a 0.79 neighborhood modifier and are located in map J09. These homes are classed as follows:

E@90: These homes were built from 2000 to 2012 and range in size from 1672 sq.ft. to 3351 sq.ft. These homes have less architectural detail. Homes are brick veneer with CH/AC.

F@70: These homes were built from 2001 to 2013 and range in size from 2089 sq.ft. to 5538 sq.ft. These homes have more architectural style and a more distinct look. Homes are brick veneer with CH/AC.

Detached garages are priced at 'D' class and same percent good as residence. Swimming pools are flat priced at 20,000 and hot tubs at 5,000.

Homes in 28435 have a 0.78 neighborhood modifier and are classed as follows:

D@80: These homes were built from 1910 to 1987 and range in size from 1672 sq.ft. to 4868 sq.ft. Homes are primarily brick veneer with CH/AC.

D@90: These homes were built from 1989 to 2002 and range in size from 1944 sq.ft. to 3623 sq.ft. Homes are primarily brick veneer with CH/AC.

E@90: These homes were built from 1986 to 2006 and range in size from 2158 sq.ft. to 5538 sq.ft. Homes are primarily brick veneer with CH/AC.

Detached garages are priced at 'C' class at same percent good as residences. Swimming pools are flat priced at 20,000 and hot tubs at 5,000.

\*With exceptions due to condition and quality.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP J10**

This map contains two neighborhoods; 28450 – Westcliff Park and 28460 – Westcliff Park Townhouses. This map is bordered by Boys Ranch Rd to the south and west, Fairway Dr to the North and homes on Clubview Dr to the east.

Homes in 28450 have a 0.77 neighborhood modifier and are classed as follows:

D@80: These homes were built from 1977 to 2000 and range in size from 924 sq.ft. to 3920 sq.ft. Homes are brick veneer with some having siding with CH/AC. Located primarily west of Westcliff and south of Coulter.

D@90: These homes were built from 1976 to 2002 and range in size from 1353 sq.ft. to 4984 sq.ft. Homes are brick veneer with CH/AC. Located primarily north of Briarwood and east of Westcliff.

E@85: These homes were built from 1977 to 2013 and range in size from 1377 sq.ft. to 4760 sq.ft. Homes are brick veneer with CH/AC. These are the newer homes and the larger older homes.

F@75: These homes were built from 1999 to 2011 and range in size from 2215 sq.ft. to 5643 sq.ft. Homes are brick veneer with CH/AC. These are custom homes located on and along Westwood.

Homes in 28460 have a 0.87 neighborhood modifier and are classed as follows:

D@65: These homes were built from 1978 to 1983 and range in size from 1519 sq.ft. to 2384 sq.ft. Homes are brick veneer with CH/AC. These homes are located on Westcliff.

E@80: These homes were built from 1999 to 2005 and range in size from 1493 sq.ft. to 2329 sq.ft. Homes are brick veneer with CH/AC. These homes are located on Westcliff.

E@95: These homes were built from 2011 to 2012 and range in size from 1320 sq.ft. to 1488 sq.ft. Homes are brick veneer with CH/AC. These homes are located on Rosenda.

Detached garages are priced as 'C' class at same percent good as residences. Swimming pools are flat priced at 10,000 and hot tubs at 1,500 except on East Westwood, pools are flat priced at 20,000.

\*Class and percent good exceptions due to condition and quality.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J11

This map has four neighborhoods; 3890 – Quail Creek, 3890.30 – Quail Creek Small Neighborhood, 3890.20 – Quail Creek Duplexes and 3890.40 – Quail Creek Townhouses. This map is bordered by Boys Ranch Rd to the north and east, Coulter St to the west and SW 9<sup>th</sup> to the south.

Homes in 3890 have a 0.77 neighborhood modifier and are classed as follows:

D@80: These homes were built from 1982 to 2006 and range in size from 1432 sq.ft. to 5103 sq.ft. Homes are brick veneer with CH/AC.

D@90: These homes were built from 2003 to 2005 and range in size from 1421 sq.ft. to 1968 sq.ft. These homes are located on Sage Meadow.

E@95: These homes were built from 2007 to 2013 and range in size from 1515 sq.ft. to 2785 sq.ft. These homes are located on Cedar Meadow.

F@80: These homes were built from 2012 and 2013 and range in size from 2245 sq.ft. and 3774 sq.ft. These homes are located in Quail Creek Addn #30.

Homes in 3890.20 have a 0.76 neighborhood modifier and are classed as follows:

C@55: These homes were built from 1985 to 1987 and range in size from 2275 sq.ft. to 2562 sq.ft.

Homes in 3890.40 have a 1.00 neighborhood modifier and are classed as follows:

D@70: These homes were built from 1982 to 1983 and range in size from 2438 sq.ft. to 2682 sq.ft.

Homes in 3890.30 have a 0.77 neighborhood modifier are located in a gated community called Citadel. Homes were built from 1985 to 2012 and range in size from 2641 sq.ft. to 10561sq.ft.. These are high end custom built homes and construction, class and percent good vary from house to house.

F@90: Smaller custom homes built from 1989 to 2009 and range in size from 2641 sq.ft. to 3833 sq.ft.

G@95: Larger custom homes built 1995 to 2012 and range in size from 3583 sq.ft. to 10561 sq.ft. These are superior homes in quality and craftsmanship.

Detached garages are priced as 'C' class at 80 percent good. Swimming pools are flat priced at 10,000 and hot tubs at 1,500 in Quail Creek and pools at 20,000 with hot tubs at 5,000 in Citadel.

\*Class and percent good exceptions due to condition and quality.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP J12**

This map has three neighborhoods; 3220 – Mary Gould Acres, 3230 – Mary Gould Acres Duplex's and 3240- Mary Gould Acres Townhouses. This map is bordered by Amarillo Blvd to the north and west, Wolflin Ave to the south and Bell St to the east.

Homes in 3220 have a 0.82 neighborhood modifier and are classed as follows:

B@50: These homes were built from 1940 to 1980 and range in size from 806 sq.ft. to 944 sq.ft. These homes are all located at 1517 Stubbs. These are siding homes.

C@85: These homes were built from 1925 to 1969 and range in size from 756 sq.ft. 2668 sq.ft. These homes are typically brick veneer with CH/AC.

C@90: These home were built from 1970 to 1987 and range in size from 1110 sq.ft. to 2461 sq.ft. These homes are typically brick veneer with CH/AC.

D@80: These homes were built from 1995 to 2001 and range in size from 1180 sq.ft. to 1791 sq.ft. These homes are brick veneer with CH/AC.

Homes in 3230 have a 0.75 neighborhood modifier and are classed as follows:

C@55: These homes were built in the 1960's and early 1970's.

C@70: These homes were built from 1976 to the 1980's.

Homes in 3240 have a 0.86 neighborhood modifier and are classed as follows:

D@65: These homes were built in the 1970's and 1980's and are located on Port Ln.

D@70: These homes were built in 1984 and are located on Steeplechase.

Detached garages are priced as 'C' class at 65 percent good. Swimming pools are flat priced at 5,000.

\*With exceptions due to condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J13

This map contains three neighborhoods; 900.00 – Belmar, 910.00 – Belmar Duplex's and 920.00 – Belmar Townhomes. This map is bordered by Interstate 40 to the north, Coulter St to the west, Bell St to the east and SW 34<sup>th</sup> to the south.

Homes located in 900.00 were built from 1959 to 2008. This is a homogeneous neighborhood with the larger homes located in the center of the neighborhood. Homes are typically brick veneer with 3 to 4 bedrooms and 2 car attached garages. These homes range in size from 1,136 sq.ft. to 4,753 sq.ft.

Homes located in 910.00 were built from 1972 to 1978.

Homes located in 920.00 were built from 1975 to 1994.

\*Homes in NH 900.00 are classed as D quality @ 70% good with a NH modifier of .78 with the exception of homes built from 1998-2008 that are D quality @ 85% good and an E quality home @ 6505 Dreyfuss @ 85% good.

\*Homes in NH 910.00 are duplexes that are classed as C quality @ 55% good with a NH modifier of .75

\*Homes in NH 920.00 are townhouses classed as D quality with a NH modifier of .80 with those built prior to 1990 @ 65% good and those built after 1990 @ 75% good.

\*Detached garages are classed as C quality @ 70% good

\*Swimming pools are flat priced @ \$10,000

\*Exceptions to % good for condition

*\*Effective 2014*



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J14

This map contains three neighborhoods; 3820 – Puckett Place, 3830 – Puckett Place Duplex's and 3840 – Puckett Place Townhomes. This map is bordered by Coulter St to the west, SW 45<sup>th</sup> to the south, Bell St to the east and SW 34<sup>th</sup> to the north.

Homes in 3820 range in size from 1,569 sq.ft. to 9,353 sq.ft. These homes have a 0.89 neighborhood modifier and are classed as follows:

**D@65:** These homes were built from 1964 to 1983 and range in size from 1569 sq.ft. to 5263 sq.ft. Homes are typically brick veneer with CH/AC.

**D@75:** These homes were built from 1994 to 2003 and range in size from 2167 sq.ft. to 2759 sq.ft. Homes are brick veneer with CH/AC and are located on Tiffani and Kileen.

**E@70:** These homes were built from 1966 to 2012. Homes are typically brick veneer with CH/AC. These homes are typically larger than 3000sq.ft. and are located on Chandler, Danbury, Edgewood, 3700 block of Farwell, Palacio and Southpark. \*With exceptions.

**F@70:** These are superior homes located at 6707 Palacio and on Reba.

Homes in 3830 have a 0.74 neighborhood modifier and are classed as follows:

**C@65:** These homes were built from 1975 to 1977 and range in size from 3174 sq.ft. to 4827 sq.ft. Homes in this neighborhood are located in the NW corner of the neighborhood.

Homes in 3840 have a 0.74 neighborhood modifier and are classed as follows:

**C@90:** These homes were built from 1977 to 1981. These homes are located on Alicia Dr and Thornton Dr.

**D@85:** These homes were built from 1981 to 1998. These homes are located on Tiffani Dr.

Detached garages are priced as 'C' class at same percent good as residences. Swimming pools are flat priced at 10,000 and hot tubs are flat priced at 1,500.

\*With exceptions due to quality and condition.

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP J15**

This map contains two neighborhoods; 27890 – South Park, and 27900 – South Park Townhomes. This map is bordered by Coulter St on the west, Hillside Rd on the south, Bell St on the east and John Stiff Park on the north.

Homes in 27890 range in size from 1,182 sq.ft. to 2,795 sq.ft. These homes have a 0.79 neighborhood modifier and are classed as follows:

**D@75:** These homes were built from 1983 to 1992 and range in size from 1187 sq.ft. to 2218 sq.ft. They are mostly brick veneer construction with some being brick and siding with CH/AC.

**D@80:** These homes were built from 1990 to 1999 and range in size from 1254 sq.ft. to 2741 sq.ft. They are primarily brick veneer with CH/AC.

**D@85:** These homes were built from 1999 to 2008 and range in size from 1182 sq.ft. to 2795 sq.ft. They are primarily brick veneer with CH/AC and located on the west side of the neighborhood.

**E@87:** These homes were built from 2003 to 2005 and are 1624 sq.ft. They are located on Park Village.

Homes in 27900 range in size from 1,523 sq.ft. to 2,260 sq.ft. These homes have a 0.82 neighborhood modifier and are classed as follows:

**D@75:** These townhouses were built in 1983 and range in size from 166 sq.ft. to 2260 sq.ft.

**D@80:** These townhouses were built from 1996 to 2000 and range in size from 1539 sq.ft. and 1786 sq.ft.

Detached garages are priced as 'C' class at 75 percent good. Swimming pools are flat priced at 10,000.

\*With exceptions due to condition.

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP J16**

This map has four neighborhoods; 2220.00 – Estacado West, 2230.00 – Estacado West Duplex's, 2240.00 – Estacado West Small Neighborhood and 2250.00 – Estacado West Townhouses. This map is bordered by Coulter St to the west, Arden Rd to the south, Bell St to the east and Hillside Rd to the north.

Homes in 2220 run from Hillside Rd. to Alpine Ln. as well as the homes located between Coulter Rd. and Sheldon Rd. These homes have a 0.78 neighborhood modifier and are classed as follows:

D@75: These homes were built from 1977 to 2006 and range in size from 1237 sq.ft. to 3650 sq.ft. These homes are typically brick veneer with CH/AC.

D@80: These homes were built from 1994 to 2004 and range in size from 1303 sq.ft. to 4939 sq.ft. These homes are typically brick veneer with CH/AC. These homes are located from Alpine south and west of Sheldon and on Oakcrest Ln and Drexel Ln.

E@75: These homes were built from 1993 to 2003 and range in size from 2022 sq.ft. to 5087 sq.ft. These homes are typically brick veneer with CH/AC. These homes are located primarily from Kingbury north.

F@70: These homes are larger custom homes built from 1983 to 1996 and range in size from 3112 sq.ft. to 5148 sq.ft.

Homes in 2240 run from Alpine Ln. south to Arden Rd. These homes have a 0.77 neighborhood modifier and are classed as follows:

D@75: These homes were built from 1974 to 2004 and range in size from 1122 sq.ft. to 3372 sq.ft. These homes are typically brick veneer with some having siding with CH/AC.

Homes in 2230 have a 0.75 neighborhood modifier and are classed as follows:

C@70: These homes were built from 1977 to 1982 and range in size from 2882 sq.ft. to 4161 sq.ft.

D@70: These homes were built from 1998 to 2001 and range in size from 2848 sq.ft. to 3042 sq.ft.

Home in 2250 have a 0.77 neighborhood modifier and are classed as follows:

D@60: These homes were built from 1983 to 1984 and range in size from 1100 sq.ft. and 1331 sq.ft. These homes are located on Camden Ln.

D@70: These homes were built from 1979 to 1995 and range in size from 1197 sq.ft. to 2444 sq.ft. These homes are located on Benwood, Estacado and Hurst.

Detached garages are priced as 'C' class at same percent good as the residences. Swimming pools are flat priced at 10,000 and hot tubs are flat priced at 1,500.

\*With exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J17

This map has two neighborhoods; 28560.00 – Westover Park and 28560.10 – Westover Park Townhouses. This map is bordered by Coulter St to the west, Hollywood Rd to the south, Canyon Dr to the east and Arden Rd to the north.

Homes located in 28560 were built from 1994 to 2010 and range in size from 1,154sq.ft. to 3,804sq.ft.. They are brick veneer construction with some being brick and siding. Homes typically have 3 to 4 bedrooms with 2 and 3 car attached garages.

Homes located in 28560.10 were built from 2002 to 2005 and range in size from 1,498sq.ft. to 1,743sq.ft.

There is also a mobile home park located in this map called Arden Road Mobile Home Park.

\*Homes in NH 28560.00 are classed as D quality @ 85% good with a NH modifier of .77, with exception of a section of newer homes on Empire Pl, Zachary Pl, Zane Pl, and Logan Pl. that are classed as E quality @ 90% good with a NH modifier of .77.

\*Homes in NH 28560.10 are classed as D quality @ 85% good with a NH modifier of .76.

Swimming pools are flat priced @ \$15,000

*\*With exceptions for condition*

*\*Effective 2014*

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J21

This map is located in rural Randall County and consists of three neighborhoods; 3105 – Lakeside Rockwell, 530 – Amberwood and Canyon Ridge. This map is bordered by McCormick Rd. on the north, Interstate 27 on the west, Lair Rd. on the south and Bell St. on the east.

Homes in NH 3105 were built from 1983 to 2013. There are no restrictions in this area. Homes are typically siding and the majorities are manufactured homes some of which have detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 50% GD Average

**B Class** – Homes that are fair quality.

- 70% GD Good
- 50% GD Fair
- 25% GD Poor

Detached garages are priced as a 'B' class at 50% good. Heatilators are flat priced at \$1,500, carports are at \$750 and swimming pools are at \$5,000.

Homes in Canyon Ridge are manufactured homes with siding exterior.

Homes in NH 530 are all manufactured homes, some priced as residences. They are all owned by the same individual. These homes are appraised using the income approach which is done by the commercial department.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J22

This map is located in rural Randall County and consists of two neighborhoods; 3105 – Lakeside Rockwell and Rockwell Acres. This map is bordered by Lair Rd. on the north, Interstate 27 on the west, Rockwell Rd. on the south and Bell St. on the east.

Homes in NH 3105 were built from 1983 to 2013. Homes are typically siding and the majority is manufactured homes some of which have detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 40% GD Fair
- 20% GD Low
- 10% GD Poor

**B Class** – Homes that are fair quality.

- 70% GD Good
- 50% GD Frame Homes
- 40% GD Fair

**C Class** – Homes that are average quality.

- 75% GD Good
- 60% GD Average
- 40% GD Low

**D Class** – Homes that are good quality.

- 85% GD Built 2003 and newer
- 75% GD Built 1960's and 1970's

Detached garages are priced as a 'B' class at 50% good. Carports are flat priced at \$750 and heatilators are at \$1,500.

Homes in Rockwell Acres were built from 1960 to 2003. Homes range from brick veneer with attached garages to siding homes and detached garages. This neighborhood is located in the southwest corner of the map.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP J23

This map is located in rural Randall County and consists of primarily one neighborhood; 3105 – Lakeside Rockwell. This map is bordered by Rockwell Rd. on the north, US Highway 60 on the west, vacant land on the south and Robin Rd. on the east.

Homes in NH 3105 were built from 1983 to 2013. No restrictions for type of construction in this area. Homes are typically siding and the majority is manufactured homes some of which have detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 40% GD Fair

**B Class** – Homes that are fair quality.

- 50% GD Good
- 35% GD Average

**C Class** – Homes that are average quality.

- 75% GD Good
- 55% GD Average

Detached garages are priced as a 'C' class at 50% good. Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K06

This map is located in rural Potter County and consists of one neighborhood; 1330 – Buffalo Ridge. This map is bordered by vacant land on the north and west, Brick Plant Rd. to the south and Western St. to the east.

Homes in NH 1330 were built from 1995 to 2013 and range in size from 1,344sq.ft. to 3,425sq.ft. Homes are typically manufactured homes with siding and either attached or detached garages. Each has to supply its own septic and water system.

Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 75% GD Good

**C Class** – Homes that are average quality.

- 95% GD Modular home

Detached garages are priced as a 'B' class. Heatilators are flat priced at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.



## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP K10**

This map has two Neighborhoods; 28170 – Tascosa Country Club and 28451 – Westcliff Park – Club View. This map is bordered by Fairway Dr to the north, Western St to the east Westcliff Subdivision to the west and private grassland to the south.

Homes in 28170 have a 0.77 neighborhood modifier. Tascosa Country Club is a private golf course comprised of homes built from 1985 to 2013. These homes are all single family residences being very good to excellent in quality. Homes are 3 and 4 bedrooms with 2 to 3 car attached garages with CH/AC. Homes are appraised as follows:

E@85 - These homes were built from 1985 to 1999 and range in size from 1833 sq.ft. to 2539 sq.ft.

F@70 - These homes were built from 1985 to 2006 and range in size from 2044 sq.ft. to 5635 sq.ft.

F@80 - These homes were built from 2010 to 2013 and range in size from 1990 sq.ft. to 4381 sq.ft.

Swimming pools are flat priced at 20,000 and hot tubs at 2,500.

Homes in 28451 have a 0.78 neighborhood modifier. Westcliff Park – Club View is comprised single family residences being excellent in quality. These homes are located on the west side of Tascosa Country Club but are not part of the country club. Homes are appraised as follows:

G@90 – Homes on the west side of Club View are priced at \$125/sq.ft.

G@90 – Homes on the east side of Club View are priced at \$110/sq.ft. Except those that are either built 2003 and newer or 5000 sq.ft. and larger, these homes are priced at \$125/sq.ft.

Swimming pools are flat priced at 20,000 and hot tubs at 5,000.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K11

This map is comprised of five neighborhoods; 28400 – West Hills, 28410 – West Hills Duplex's, 28430 – West Hills Small Neighborhood, 28430.10 – Teal Wood Lakes, 28440 – West Hills Townhouses, 3150 – Les Maisons and 2000 – County Club. This map is bordered by Amarillo Blvd to the north and west, SW 9<sup>th</sup> to the south and Western St to the east.

The homes located in the southeast corner of the map have been placed in the same neighborhood as the homes located in map K12 which is in 2000 - Country Club.

Homes in 28400 have a 0.88 neighborhood modifier and are appraised as follows:

**C@75** - These homes were built from 1950 to 1955 and range in size from 768 sq.ft. to 1592 sq.ft. Homes are brick veneer and siding with attached and detached garages. These homes are primarily located on Western St.

**C@85** - These homes were built from 1950 to 1963 and range in size from 816 sq.ft. to 2177 sq.ft. Homes are brick veneer and siding with attached and detached garages. These are average quality homes.

**D@65** - These homes were built from 1948 to 1983 and range in size from 1216 sq.ft. to 6868 sq.ft. Homes are primarily brick veneer with attached and detached garages. These are good quality homes.

**E@65** - These homes were built from 1949 to 1978 and range in size from 2645 sq.ft. to 4328 sq.ft. Homes are brick veneer with attached and detached garages. These are very good quality homes.

**F@65** – This home was built in 1985 and is 5186 sq.ft. It is brick veneer with an attached garage. These are excellent quality homes.

Detached garages are priced at 'C' class at same percent good as residences. Swimming pools are flat priced at \$10,000, hot tubs are priced at \$1,500 carports are at \$750 and heatilators are at \$1,500.

Homes in 28410 have a 0.76 neighborhood modifier and are appraised as follows:

**C@65** – These homes were built from 1951 to 1952 and range in size from 1260 sq.ft. to 2079 sq.ft. Detached garages are priced as 'C' class at 65 percent good.

Homes in 28440 have a 1.00 neighborhood modifier and are appraised as follows:

**F@70** – These homes were built in 1975 and range in size from 2800 sq.ft. to 10,555 sq.ft. Homes are stucco and are in a secluded neighborhood.

Homes in 28430.10 have a 0.78 neighborhood modifier and are appraised as follows:

**G@90** – These homes are appraised at \$120/sq.ft. These homes were built from 1984 to 1994 and range in size from 2296 sq.ft. to 7938 sq.ft.

**G@95** – These homes are appraised at \$120/sq.ft. These homes were built from 1995 to 2004 and range in size from 2332 sq.ft. to 5865 sq.ft.

Swimming pools are flat priced at \$20,000 and hot tubs at \$2,500.

Homes in 28430 have a 0.77 neighborhood modifier and are located on South Avondale St across from Amarillo Country Club. These homes are appraised as follows:

**D@65** – These homes were built from 1942 to 1961 and range in size from 2494 sq.ft. to 2997 sq.ft. These are ranch style homes.

**E@70** – These homes were built from 1947 to 1975 and range in size from 3668 sq.ft. to 7078 sq.ft.

**G@70** – These homes are priced at \$120/sq.ft. These homes were built from 1949 to 1979 and range in size from 4901sq.ft. to 9699 sq.ft. These are classic superior custom homes.

Swimming pools are flat priced at \$20,000 and hot tubs at \$2,500.

Homes in 3150 were built in 2008. This home is located within a gated community. There will be other homes built but thus far only one has been built.

\*Exceptions due to quality and condition.

**SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**  
**MAP K12**

This map contains three neighborhoods; 2000 – Country Club, 2000.10 – Country Club Duplex's, 3880 – Quadrille and 3880.10 – Quadrille Townhouses. This map is bordered by Bell St to the west, Interstate 40 to the south, Western St to the east and SW 9<sup>th</sup> to the north.

Homes in NH 2000 were built from 1918 to 2009 and range in size from 320sq.ft. to 5,826sq.ft. These homes have a 1.00 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are less than 700 sq.ft. that are low quality

- 40% GD Poor
- 50% GD Fair
- 60% GD Average
- 70% GD Good

**C Class** – Homes greater than 700 sq.ft. that are fair quality

- 40% GD Poor
- 50% GD Fair
- 60% GD Average
- 70% GD Good

**C Class** – Homes greater than 2000 sq.ft. that are fair quality

- 50% GD Poor
- 55% GD Fair
- 60% GD Average
- 65% GD Good

**D Class** – Nicer homes that are good quality

- 60% GD homes built from 1925 to 1977 and range in size from 1547sq.ft to 4324sq.ft.
- 65% GD homes built from 1997 to 2004 and range in size from 1207sq.ft to 1921sq.ft.

**F Class** – Homes that are excellent quality

- Home that is located at 1600 Bellaire St.

Detached garages are priced at a 'C' class at same percent good as the residences. Swimming pools are flat priced at 5,000 and hot tubs at 1,500.

Homes in NH 2000.10 have a 0.78 neighborhood modifier and are appraised as follows:

**C@60** – These homes were built from 1926 to 1981 and range in size from 1040sq.ft. to 3456sq.ft.

Detached garages are priced at a 'C' class at 50 percent good.

Homes in NH 3880 have a 0.78 neighborhood modifier and are appraised as follows:

**E@90** – These homes were built from 1983 to 1996 and range in size from 2293sq.ft. to 4939sq.ft.

Homes in NH 3880.10 have a 0.75 neighborhood modifier and are appraised as follows:

**E@80** – These homes were built in 1995 and range in size from 2292sq.ft. to 3068sq.ft.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K13

There are three neighborhoods within this map; 3500.00 Olsen Park, 3510.00 Olsen Park – Small Neighborhood and 3520.00 Olsen Park Townhomes. This map is bordered by Bell St to the west, SW 34<sup>th</sup> to the south, Western St to the east and Interstate 40 to the north.

Homes in 3500 have a 0.79 neighborhood modifier and are appraised as follows:

**D@70** – These homes were built from 1903 to 1993 and are typically less than 3000 sq.ft. Homes are typically brick veneer with attached garages and CH/AC. Detached garages are priced as a 'C' class at 70 percent good.

**E@80** – These homes were built from 1956 to 1983 and range in size from 3000 sq.ft. to 6868 sq.ft. Homes are typically brick veneer with attached garages and CH/AC. Detached garages are priced as a 'D' class at 80 percent good.

**F@70** - These homes are exceptional homes and were built from 1957 to 1962. They range in size from 3013 sq.ft. to 5722 sq.ft. There are only three homes in this neighborhood classed like this.

**F@80** – These homes were built from 1998 to 2012 and range in size from 2063 sq.ft. to 3451 sq.ft. These homes are located on Olsen Circle.

Swimming pools are flat priced at \$10,000 and hot tubs at \$1,500. Carports are flat priced at \$750 and heatilators are at \$1,500.

Homes in 3510 have a 1.00 neighborhood modifier and are appraised as follows:

**C@70** – These homes were built from 1926 to 1983 and range in size from 746 sq.ft. to 2270 sq.ft. Homes are brick veneer or siding with single or double car garages or carports.

**D@70** – These homes were built from 2002 to 2012 and range in size from 1176 sq.ft. to 1356 sq.ft. Homes are brick veneer with attached garages and CH/AC.

Detached garages are priced as a 'B' class at 70 percent good. Carports are flat priced at \$750 and heatilators are at \$1,500.

Home in 3520 have a 0.76 neighborhood modifier and are appraised as follows:

**C@65** – Townhouses located on Charles Street.

**D@70** – Townhouses located on Saint Paul Street.

**D@85** – Townhouses located on Amberwood Lane and Erik Avenue.

\*Exceptions due to quality and condition.

**SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**  
**MAP K14**

This map consists of three neighborhoods; 4020.00 Ridgecrest, 4030.00 Ridgecrest Duplex's and 4040.00 Ridgecrest Townhouses. This map is bordered by Bell St to the west, SW 45<sup>th</sup> to the south, Western St to the east and SW34th to the north.

Homes located in Ridgecrest were built from 1959 and 1988, with one being built in 2000 and one in 2012. They range in size from 1,029sq.ft. to 3,960sq.ft. This is a fairly homogeneous neighborhood with most homes being brick veneer. Some are siding with a brick veneer face. Most homes are 3 or 4 bedrooms with 2 to 3 bathrooms. Homes have 1 to 2 car attached garages.

Ridgecrest Duplex's were built from 1967 to 1982.

Ridgecrest Townhouses were built from 1976 to 1980.

\*Homes in NH 4020.00 are typically D quality @ 65% good with a NH modifier of 0.85, detached garages are 65% good. D quality @ 70% good for homes built 2012 and newer.

\*Homes in NH 4030.00 are C quality @ 60% good (built in 1970's) and 50% good (built in 1960's) with a NH modifier of 1.01

\*Homes in NH 4040.00 are C quality @ 60% good with a NH modifier of 1.01, detached garages are 60% good

\*Swim pools are flat priced at \$5000

***\*Effective 2014***

***\*With exceptions due to condition***

**SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**  
**MAP K15**

This map has four neighborhoods; 28490.00 Western Plateau, 28495.00 Western Plateau Westway Addition, 28500.00 Western Plateau Duplex's and 28510.00 Western Plateau Townhouses. This map is bordered by Bell St to the west, Hillside Rd to the south, Western St to the east and SW 45<sup>th</sup> to the north.

Homes in NH 28490 were built from 1947 to 2006 and range in size from 864sq.ft. to 3,756sq.ft.. Most homes are brick veneer with 3 to 4 bedrooms and 2 to 3 bathrooms. Homes typically have 2 car attached garages.

Homes in NH 28495 were built from 1961 to 1973. Homes are siding or brick and siding. The homes in this neighborhood are located in the southeast corner of the map. Most homes have a single car garage.

Homes in NH 28500 were built from 1973 to 1977.

Homes in NH 28510 were built from 1977 to 1979.

\*Homes in NH 28490.00 are D quality @ 65% good with the exception of those larger than 2900 sq ft which are @ 60% good and homes built from 1990-1999 are @ 70% good and those built from 2000 to present are @ 80% good. These homes have a NH modifier of .81; detached garages are @ 65% good. Swimming pools are flat priced @ \$5000

\*Homes in NH 28495.00 are C quality @ 75% good with a NH modifier of .94, detached garages are @ 75% good.

\*Homes in NH 28500.00 are C quality @ 60% good with a NH modifier of .92

\*Homes in NH 28510.00 are C quality @ 80% good with a NH modifier of .95, detached garages are @ 80% good.

*\*Effective 2014*

*\*With exceptions due to condition*



**SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**  
**MAP K16**

This map has four neighborhoods; 2360.00 Glendale, 27930.00 South Side Estates, 27940 South Side Estates Duplex's and 27960.00 South Side Estates Townhouses. This map is bordered by Bell St to the west, Arden Rd to the south, Western St to the east and Hillside Rd to the north.

Homes in 2360 were built from 1974 to 2007 and range in size from 1,079sq.ft. to 2,999sq.ft.. Glendale is located north of Interstate 27, along Bell St. and Hillside Rd. These homes are brick veneer with some being brick and siding. Homes have 3 to 4 bedrooms with 2 to 3 bathrooms. Homes have 2 car attached garages.

Homes in 27930 were built from 1927 to 2009 and range in size from 520sq.ft. to 7,799sq.ft.. South Side Estates is located south of Interstate 27, along Western St. and Arden Rd. Homes in this neighborhood are typically brick veneer with some being siding and brick. Homes are 3 to 4 bedrooms with 2 to 3 baths and most having 2 car attached garages.

Homes in 27960 were built from 1983 to 1995.

There are only 5 Duplex's located in this map. They are in neighborhood code 27940.00, South Side Estates Duplex's.

\*Homes in NH 2360.00 built prior to 2000 are D quality at 70% gd; homes built after 2000 are D quality @ 75% gd; both with a NH modifier of .83.

\*Homes in NH 27930.00 built prior to 2000 are D quality at 70% gd; homes built after 2000 are D quality at 80% gd; and one newer E quality home @ 90% good, all with a NH modifier of .83.

\*Homes in NH 27940.00 are D quality at 70% gd with a NH modifier of .82.

\*Homes in NH code 27960.00 are D quality at 70% gd built prior to 2000 and 75% gd built after 2000 with a NH modifier of .94.

Swimming pools are flat priced @ \$10,000  
Detached garages are @ 70% good

*\*with exceptions due to condition*

*Effective 2014*

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K17

This map consists of two neighborhoods; 4240.00 – Scotsman, and 4241.00 Scotsman-Townhouses. This map is bordered by Bell St to the west, Hollywood Rd to the south, Western St to the east and Arden Rd to the north.

The homes in neighborhood 4240.00 were built from 1902 to 2010 and range in size from 672sq.ft. to 4,611sq.ft. The homes built in the 1940's and 1950's were built primarily on the north side of the neighborhood.

Most of the homes are brick veneer. Some of the older homes are siding and stucco. Homes have 3 to 4 bedrooms with 2 to 3 bathrooms. Most homes have 2 car attached garages; some of the older homes have detached garages.

\*Homes built through the 1990's in this neighborhood are **D** quality at 70% gd with a NH modifier of .85.

\*Homes built in the 2000's in this neighborhood are **D** quality at 80% gd with a NH modifier of .85.

\*Homes built in the 1940's and 1950's on the north side and east boundary of the neighborhood are typically **C** quality @ 85% gd with a NH modifier of .85.

Swimming pools are flat priced @ \$10,000

Detached garages are typically **C** quality @ 70% good

The townhouses in neighborhood 4241.00 are **D** quality @ 85% good, brick veneer with 3 bedrooms, 2 baths, attached garages built beginning in 2013. These have a NH modifier of .84.

*\*With exceptions for quality and condition.*

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K20

This map is located in rural Randall County and consists of one neighborhood; 28480.00 – Western Estates #1. This map is bordered by McCormick Rd. on the south, Bell St. on the west, Mack Rd. on the north and Western St. on the east.

Homes in NH 28480 were built from 1927 to 2012 and range in size from 600sq.ft. to 2,888sq.ft. Homes are typically siding and the majorities are manufactured homes some of which have detached garages.

Homes in this neighborhood have a 0.78 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 50% GD Average frame homes
- 40% GD Low frame homes
- 45% GD Manufactured homes priced as residences

**C Class** – Homes that are average quality.

- 90% GD Built 1999 and newer
- 80% GD Good
- 60% GD Fair

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K21

This map is located in rural Randall County and consists of one neighborhood; 3105 – Lakeside Rockwell. This map is bordered by McCormick Rd. on the north, Bell St. on the west, Lair Rd. on the south and Western St. on the east.

Homes in NH 3105 were built from 1983 to 2010 and range in size from 400sq.ft. to 3,127sq.ft.. Homes are typically siding and the majorities are manufactured homes some of which have detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 35% GD Low

**B Class** – Homes that are fair quality.

- 70% GD Built 1994 and newer (manufactured homes)
- 50% GD Built 1989 and older (manufactured homes)
- 45% GD Frame built homes

**C Class** – Homes that are average quality.

- 80% GD Good
- 65% GD Average

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K22

This map is located in rural Randall County and consists of two neighborhoods; 3105 – Lakeside Rockwell and Mescalero Park. This map is bordered by Lair Rd. on the north, Bell St. on the west, Rockwell Rd. on the south and a line running north and south from AT & SF Railroad to XIT Trail.

Homes in NH 3105 were built from 1983 to 2010 and range in size from 400sq.ft. to 2,542 sq.ft.. Homes are typically siding and the majorities are manufactured homes some of which have detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 60% GD Average
- 30% GD Low

**B Class** – Homes that are fair quality.

- 40% GD Homes built 2000 and newer
- 15% GD Homes built 1999 and older

**C Class** – Homes that are average quality.

- 20% GD There is only one 'C' class home.

Carports are flat priced at \$750 and heatilators are at \$1,500.

Homes in Mescalero Park were built from 1959 to 2010. Homes are typically brick veneer with a few being siding. Homes typically have attached garages with some having detached garages and detached equipment buildings. These homes are primarily located in maps L21 and L22.

\*Exceptions due to quality and construction.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K23

This map is located in rural Randall County and consists of one neighborhood; 3106 – Lakeside Rockwell #2. This map is bordered by Rockwell Rd. on the north, Robin Rd. on the west, vacant land on the south and the east.

Homes in NH 3106 were built from 1960 to 2010 and range in size from 486sq.ft. to 2,712sq.ft.. Homes range from siding manufactured homes to brick veneer homes. Homes have attached and detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 75% GD Built 2000 and newer
- 70% GD Good
- 50% GD Frame residences
- 40% GD Low

**C Class** – Homes that are average quality.

- 80% GD Good
- 60% GD Average

Heatilators are flat priced at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP K24

This map is located in rural Randall County and consists of one neighborhood; 28640 – White Fence Farms. This map is bordered by vacant land on the north, west and east and Palo Duro Club on the south.

Homes in NH 28640 were built from 1952 to 2013 and range in size from 750sq.ft. to 17,260sq.ft. Homes have siding, brick veneer or stucco exterior with either attached or detached garages and detached equipment buildings. Homes in this neighborhood have a 0.80 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 75% GD Good
- 65% GD Average

**D Class** – Homes that are good quality.

- 80% GD Good
- 60% GD Average

**E Class** – Homes that are very good quality.

- 75% GD Homes built 1999 and newer
- 70% GD Homes built from 1983 to 1998
- 65% GD Homes built prior to 1980

Swimming pools are flat priced at \$10,000, hot tubs are at \$1,000, heatilators are at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L04 & L05

These maps are located in rural Potter County and consist of one neighborhood; 1890 – Chaparral Hills. L04 is bordered by Givens Ave on the north, Western St. on the west, Mobley Ave. on the south and Georgia St. on the east. L05 is bordered by Mobley Ave. on the north, Western St. on the west, Cherry Ave. on the south and Georgia St. on the east.

Homes in NH 1890 were built from 1920 to 2011 and range in size from 448sq.ft. to 3,432sq.ft. Homes range from manufactured housing to brick veneer homes. Homes are siding and brick veneer with attached and/or detached garages. Some homes have detached equipment buildings.

Homes in this neighborhood have a 0.79 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 20% GD

**B Class** – Homes that are fair quality.

- 75% GD Homes built 2001 and newer
- 70% GD Good
- 60% GD Average
- 50% GD Fair

**C Class** – Homes that are average quality.

- 75% GD Good - Homes built 1992 and newer
- 70% GD Average
- 60% GD Fair

**D Class** – Homes that are good quality.

- 65% GD

Detached garages are priced as a 'B' class. Heatilators are flat priced at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

Effective: 2014



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L06

This map is located in rural Potter County and consists of one neighborhood; 4130 – Rolling Hills. This map is bordered by Cherry St. to the north, Western St. to the west, Willow Creek Dr. to the south and Georgia St. to the east.

Homes in NH 4130 were built from 1940 to 2007 and range in size from 900sq.ft. to 4,086sq.ft. Homes are siding and brick veneer with attached and/or detached garages. Some homes have detached equipment buildings.

These homes have a 0.90 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Manufactured homes priced as residences
- 50% GD Fair

**C Class** – Homes that are average quality.

- 65% GD Good
- 60% GD Fair

**D Class** – Homes that are good quality.

- 60% GD Good
- 50% GD Average
- 40% GD Low

**E Class** – Homes that are very good quality.

- 65% GD

Detached garages are priced as a 'C' class at 60% GD. Hot tubs are flat priced at \$2,000, swimming pools are at \$5,000, carports are at \$750 and heatiliators are at \$1,500.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L10

This map consists of two neighborhoods; 3680 – Park City Replat and 3690 – Park City Replat Duplexs. This map is bordered by vacant land on the north, Western St. on the west, Amarillo Blvd. on the south and Georgia St. on the east.

Homes in NH 3680 have a 0.76 neighborhood modifier and are appraised as follows:

C@75 – These homes were built from 1983 to 2008 and range in size from 884sq.ft. to 1618 sq.ft. These homes are primarily brick veneer with attached garages.

C@60 – These are good homes built from 1926 to 1965 and range in size from 660sq.ft. to 2518sq.ft. These are primarily siding homes with detached garages.

C@50 – These are fair homes built from 1926 to 1965 and range in size from 468sq.ft. to 2003sq.ft. These are primarily siding homes with detached garages.

C@40 – These are poor homes built from 1945 to 1953 and range in size from 525sq.ft. to 1080sq.ft. These are primarily siding homes.

Detached garages are priced at 'B' class.

Homes in NH 3690 have a 0.76 neighborhood modifier and are appraised as follows:

C@55 – These homes were built from 1985 to 1986 and range in size from 1695sq.ft. to 1782sq.ft.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L11

This map consists of three neighborhoods; 4230 – San Jacinto Heights, 4230.10 – San Jacinto Heights Duplex and 4230.20 – San Jacinto Heights Two Residences. This map is bordered by Western St to the west, Line Ave to the south, Georgia St to the east and Amarillo Blvd to the north.

Homes in NH 4230 are primarily siding with detached garages and forced air. Some homes have CH/AC. Homes in this neighborhood were built from 1900 to 2012 and range in size from 276sq.ft. to 2,640sq.ft. Homes have a 0.61 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are primarily less than 500 sq.ft. or are low quality.

- 20% GD Very Poor
- 30% GD Poor
- 40% GD Fair
- 50% GD Average
- 60% GD Good

**C Class** – Homes that are primarily more than 500 sq.ft and are fair quality.

- 30% GD Poor
- 40% GD Fair
- 50% GD Average
- 65% GD Good

Homes in NH 4230.10 have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes are primarily siding with detached garages and forced air.

- 20% GD Poor
- 30% GD Fair
- 30% GD Average
- 50% GD Good

Homes in NH 4230.20 are single family homes that have two residences on each account. These homes have a 0.74 neighborhood modifier and are appraised as follows:

**B Class** – Homes that were built from 1925 to 1949 and are low quality. These homes are at 35% GD.

**C Class** – Homes that were built from 1905 to 1964 and are fair quality.

- 30% GD Poor
- 40% GD Fair
- 65% GD Good

Detached garages are priced at a 'B' class. Carports are flat priced at \$500 and heatilators are at \$1,000.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L12

This map consists of five neighborhoods; 28600 – Westview, 28601 – Westview Country Club Addition, 28602 – Westview Summers Addition, 28610 – Westview Duplex's and 28620 – Westview Townhouses. This map is bordered by Western St to the west, Interstate 40 to the south, Georgia St to the east and Line Ave to the north.

Homes in NH 28600 were built from 1928 to 1997 and range in size from 625sq.ft. to 4,031sq.ft. Homes in this neighborhood are located south of Plains Blvd and north of Interstate 40. These homes are typically brick veneer with 2 to 4 bedrooms and 1 to 3 bathrooms. Homes typically have 2 car attached garages with CH/AC. These homes have a 0.85 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 80% GD Good
- 70% GD Fair or are larger than 2000sq.ft.

Homes in NH 28601 were built from 1921 to 1983 and range in size from 640sq.ft. to 5,540sq.ft. Homes in this neighborhood are located north of Plains Blvd and south of Line Ave. Homes are typically brick veneer with 2 to 4 bedrooms and 1 to 3 bathrooms. Homes have both attached and detached garages. These homes have a 0.81 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are less than 650sq.ft. and are fair quality.

- 80% GD

**C Class** – Homes that are greater than 650sq.ft and are average quality.

- 60% GD Fair
- 70% GD Average
- 80% GD Good

Homes in 28602 were built from 1914 to 1958 and range in size from 350sq.ft. to 2,998sq.ft. Homes are typically siding or brick veneer and siding. They are 1 to 3 bedrooms and 1 to 2 bathrooms. Homes typically have detached garages if any at all. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 40% GD Poor
- 55% GD Fair
- 70% GD Good

**C Class** – Homes that are average quality.

- 40% GD Poor
- 60% GD Fair
- 70% GD Average
- 80% GD Good

Homes in 28610 were built from 1920 to 1974 and range in size from 924sq.ft. to 3,758 sq.ft. These homes have a 0.77 neighborhood modifier. These homes are appraised as follows:

**C Class** – Homes that are average quality.

- 40% GD Poor
- 50% GD Fair
- 60% GD Good

Homes in 28620 were built from 1973 to 1981 and range in size from 1,462sq.ft. to 3,015sq.ft. These homes have a 0.76 neighborhood modifier. These homes are appraised as follows:

**D Class** – homes that are good quality.

- 65% GD Good

Swimming pools are flat priced at \$5,000 and hot tubs are at \$1,500. Carports are flat priced at \$750 and heatilator's are at \$1,500. Detached garages are priced at a 'B' class at 65 percent good.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L13

This map consists of three neighborhoods; 3110 – Lawrence Park, 3120 – Lawrence Park Duplex's and 3130 – Lawrence Park Townhomes. This map is bordered by Western St to the west, SW 34<sup>th</sup> to the south, Georgia St to the east and Interstate 40 to the north.

Homes in 3110 were built from 1950 to 1994. Most homes in this neighborhood are brick veneer with 3 bedrooms, 1 bath, CH/AC and single attached garage. These homes have a 0.82 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 80% GD – These homes were built from 1950 to 1984 and range in size from 900sq.ft. to 2926sq.ft.
- 85% GD – These homes were built in 1994 and are 1848sq.ft.

Detached garages are priced as a 'B' quality at 80% GD.

Homes in 3120 have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – 70% GD. These homes were built from 1950 to 1974 and range in size from 1224sq.ft. to 3690sq.ft.

Detached garages are priced as a 'B' quality at 30% GD.

Homes in 3130 have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 70% GD. These homes were built from 1952 to 1953 and range in size from 782sq.ft. to 952sq.ft. These homes are located on Curtis Dr.
- 85% GD. These homes were built in 1964 and range in size from 1082sq.ft. to 1886sq.ft. These homes are located on Villa Pl.

**D Class** – Homes that are good quality.

- 70% GD. Most of the homes fall into this category.
- 75% GD. These homes are 999sq.ft and were built in 2006. These homes are located on 27<sup>th</sup> Ave.
- 80% GD. These homes were built from 1976 to 1978 and range in size from 1112sq.ft to 1456sq.ft. These homes are located in the 3100 block of Fleetwood.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L14

This map has three neighborhoods; 3650 – Paramount Terrace, 3660 – Paramount Terrace Duplex's and 3670 – Paramount Terrace Townhouses. This map is bordered by Western St to the west, SW 45<sup>th</sup> to the south, Georgia St to the east and SW 34<sup>th</sup> to the north.

Homes in 3650 were built from 1950 to 2003 and range in size from 480sq.ft. to 5,541sq.ft. The houses in this neighborhood are comprised of 3 quality classes:

**(C) quality** This quality class includes the majority of houses in the northern half of the neighborhood average around 1200 sf with 3 bedrooms, 1 bath and single car garage.

These houses are typically @ 90% good with a NH modifier of .80.

**(D) quality** This quality class includes the majority of the houses in the south half of neighborhood. These houses average around 2200 sf with 3 bedrooms, 2 baths, CH/AC and 2 car garages. These houses are typically @ 70% good with a NH modifier of .80. Pools are valued @ \$5000.

**(E) quality** These houses average around 3200 sf with 4 bedrooms, 2 baths, CH/AC and 2 car garages. These houses are @ 70% good with a NH modifier of .80. Pools are valued @ \$10,000.

**(F) quality** These houses are >4500 sf with 5 bedrooms, 3 baths, CH/AC and 2 car garage. These houses are @ 70% good with a NH modifier of .80.

Homes located in NH 3660 are duplexes built from 1961 to 1975 and range in size from 1,740 sq.ft. to 4,466sq.ft. There are 2 quality classes of duplexes in this neighborhood Homes have a 1.10 neighborhood modifier.

These duplexes are **(C) quality**, 1700-4466 sf with 2-3 bedrooms, 2 baths per side, CH/AC and carport or detached garage. These duplexes are typically 55% good with a NH modifier of 1.10.

Homes located in NH 3670 are **(D) quality** townhouses built from 1978 to 1994 and range in size from 780sq.ft. to 2,032sq.ft. These houses average around 1400 sf with 2 bedrooms, 2 baths, CH/AC and attached single car garage. The townhouses built in the 1990's are @ 75% good, those built in the 1970's are @ 70% good , and those located on Memory Ln are @ 60% good. All townhouses have a NH modifier of 1.00.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L15

This map consists of three neighborhoods; 3250.00 – McCarty, 3260.00 – McCarty Duplex's and 3270.00 – McCarty Townhouses. This map is bordered by Western St to the west, SW 58<sup>th</sup> to the south, Georgia St to the east and SW 45<sup>th</sup> to the north. Homes in this map are all located south and east of Interstate 27.

Homes in 3250 have a 0.80 neighborhood modifier and are classed as follows:

**D@80:** These homes were built from 2001 to 2012. Homes are brick veneer construction with CH/AC with attached garages. Homes range from 1384 sq.ft. to 3934 sq.ft.

**D@70:** These homes were built from 1993 to 1995 and range in size from 1139 sq.ft. to 2491 sq.ft. Homes are brick veneer construction with CH/AC with attached garages.

**D@65:** These homes were from 1956 to 1984 and range in size from 945 sq.ft. to 3103 sq.ft. Homes are brick veneer and siding with attached and detached garages.

Detached garages are priced at 'C' class at 65 percent good. Swimming pools are flat priced at \$5,000, hot tubs are at \$1,500, carports are at \$750 and heatilators are at \$1,500.

Homes in 3260 have a 0.73 neighborhood modifier and are classed as follows:

**C@60:** These homes were built from 1978 to 1979 and range in size from 1584 sq.ft. to 2721 sq.ft. Homes are 2 bedrooms, 1 bath per side with CH/AC and attached single car garage.

Homes in 3270 have a 0.84 neighborhood modifier and are classed as follows:

**D@75:** These homes were built from 1981 to 1994 and range in size from 972 sq.ft. to 2210 sq.ft. Home are brick veneer and siding with CH/AC and single car attached garage and carport.

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L16

This map consists of two neighborhoods; 27910 – South Side Acres and 27852 – South Georgia Place Townhouses. This map is bordered by Western St to the west, Farmers Ave to the south, Georgia St to the east and SW 58<sup>th</sup> to the north.

Townhouses in this map are in the same neighborhood as homes located to the east in Pheasant Run and Foxridge in map M16.

Homes in 27850 were built from 2008 to 2011. Homes are **(D) quality** brick veneer with an average size of 1600 sf with 3 bedrooms, 2 baths, CH/AC and 2 car attached garage.

Homes in 27852 are **(D) quality** brick veneer townhouses with approximately 1350 sf with 2 bedrooms, 2 baths, CH/AC and 2 car attached garage.

\*Homes in NH 27910 are D quality @ 80% good with a NH modifier of .77, detached garages are @ 80% good

\*Homes in NH 27852 in this map are D quality @ 90% good with a NH modifier of .74

***\*Exceptions due to condition***

***\*Effective 2014***

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L17

This map consists of two neighborhoods; 1920.00 – City View Estates and 4240.00 – Scotsman. Homes in this map are bordered by Western St to the west, Hollywood Rd to the south, Georgia St to the east and Farmers Ave to the north.

Homes in neighborhood 1920 were built from 2002 to 2014. This is a new homogeneous neighborhood. Homes are typically **(D) quality** brick veneer with an average of 1700 sf with 3 bedrooms, 2 baths , CH/AC and 2 car attached garage.

Homes in neighborhood 4240 were built from 1952 to 1961. There are only four homes in this neighborhood. The other homes located in this neighborhood are located in map K17.

\*Homes in NH 1920.00 are 85% gd with a NH modifier of .80

\*Homes in NH 4240 are C quality at 65% gd with NH modifier of .83

Swimming pools are flat priced @ \$15,000

*\*With exceptions for quality and condition.*

*\*Effective 2014*

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L19

This map is located in rural Randall County and consists of one neighborhoods; 3275 – McCormick Area East. This map is bordered by Sundown Ln. on the north, Western St. on the west and Georgia St. on the east and Mack Rd. to the south.

Homes in NH 3275 were built from 1925 to 2011 and range in size from 552sq.ft. to 6,952sq.ft. Homes range from good (D) quality homes to manufactured homes some of which have detached garages.

Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 60% GD Average
- 40% GD Low

**C Class** – Homes that are average quality.

- 80% GD Good
- 65% GD Average
- 50% GD Low

**D Class** – Homes that are good quality.

- 80% GD Homes built 1994 and newer
- 75% GD Good
- 70% GD Average
- 60% GD Fair

Carports are flat priced at \$750, heatilators are at \$1,500 on 'B' and 'C' class and \$2,500 on 'D' class homes.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L20

This map is located in rural Randall County and consists of one neighborhood; 3275.00 – McCormick Area East. This map is bordered by Mack Rd. on the north, Western St. on the west and Georgia St. on the east McCormick to the south.

Homes in NH 3275 were built from 1920 to 2010 and range in size from 552sq.ft. to 6,952sq.ft. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Good
- 60% GD Average
- 10% GD Poor

**C Class** – Homes that are average quality.

- 70% GD Good
- 60% GD Average
- 50%GD Fair
- 40% GD Poor

**D Class** – Homes that are good quality.

- 80% GD Homes built 2000 and newer
- 75% GD Good
- 60% GD Average

Carports are flat priced at \$750 and heatilators are flat priced at \$1,500 for 'B' and 'C' class and \$2,500 for 'D' class.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L21

This map is located in rural Randall County and consists of two neighborhoods; 3105 – Lakeside Rockwell and 3277 – McCormick, Mescalero, Homestead. This map is bordered by McCormick Rd. on the north, Western St. on the west and Georgia St. on the east. To the south also consists of the neighborhood Mescalero Park.

Homes in NH 3105 were built from 1983 to 2009 and range in size from 400sq.ft. to 3,127sq.ft. Homes are typically siding and the majority are manufactured homes some of which have detached garages. See Map K21 for synopsis.

Homes in NH 3277 were built from 1940 to 2013 and range in size from 616sq.ft. to 5,454sq.ft. Homes are typically brick veneer with a few being siding. Homes typically have attached garages with some having detached garages and detached utility buildings. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Manufactured Homes Good
- 40% GD Low

**D Class** – Homes that are good quality.

- 85% GD Homes built 1990 and newer
- 80% GD Good
- 70% GD Average
- 60% GD Fair
- 50% GD Low

Detached garages are priced as a 'C' class, pools are flat priced at \$5,000, carports are at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L22

This map is located in rural Randall County and consists of one neighborhood; 3277 – McCormick, Mescalero, Homestead. This map is bordered by Mescalero Park on the north AT & SF Railroad on the west, Rockwell Rd. on the south and Georgia St. on the east.

Homes in 3277 were built from 1959 to 2011 and range in size from 616sq.ft. to 5,454sq.ft. Homes are typically brick veneer with a few being siding. Homes typically have attached garages with some having detached garages and detached equipment buildings. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 60% GD

**D Class** – Homes that are good quality.

- 90% GD Homes in Homestead Ranches
- 75% GD Homes in Mescalero Park (Good)
- 65% GD Homes in Mescalero Park (Average)
- 60% GD Homes in Mescalero Park (Fair)

Detached garages are priced as a 'C' class, pools are flat priced at \$5,000, carports are at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L25

This map is located in rural Randall County and consists of one neighborhood; 2060 – Deer Ridge. This map is bordered by Palo Duro Club on the north, vacant land on the west, FM 3331 on the south and vacant land on the east.

Homes in NH 2060 were built from 1998 to 2011 and range in size from 1,849sq.ft. to 5,567sq.ft. Homes are either brick veneer or stucco with attached garages and some having detached garages. Some homes also have detached equipment buildings.

Homes in this neighborhood have a 0.81 neighborhood modifier and are appraised as follows:

**E Class** – Homes that are Very Good.

- 95% GD Homes range in size from 1,849 to 3,303

**F Class** – Homes that are excellent.

- 75% GD Homes range in size from 2,416 to 5,567

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP L27

This map consists of properties which are both rural and located within the city limits of Canyon. It consists of one neighborhood; 1430 – Canyon East. This is a new subdivision located within the city of Canyon. This map is bordered by vacant land to the north, Nix Dr. to the west and vacant land to the south and east.

Homes in NH 1430 were all built beginning in 2011 and range in size from 1,545sq.ft. to 2,723sq.ft. These homes are **(D) good quality** brick veneer with a restricted minimum of 1500 sf with 3 bedrooms, 2 baths, CH/AC and 2 car attached garages.

Homes in NH 1430 are **D quality @ 95%** good with a NH modifier of .78



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M02X, M03X

This map is located in rural Potter County and consists of one neighborhood; 4070 – Riviera Park. This map is located 6 miles north of the city limits of Amarillo and one mile west of Highway 287.

Homes in NH 4070 were built from 1948 to 2008 and range in size from 1,152sq.ft. to 3,005sq.ft. Homes are siding and brick veneer with siding being typical. Homes have attached and/or detached garages with some having detached equipment buildings.

Homes in this neighborhood have a 0.75 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD

**C Class** – Homes that are average quality.

- 95% GD Very Good
- 85% GD Good
- 80% GD Average
- 75% GD Fair

**E Class** – Homes that are very good quality.

- 90% GD

Detached garages are priced as a 'B' class.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M04

This map is located in rural Potter County and consists of one neighborhood; 540 – Appaloosa Hills. This map is bordered by Givens Ave. on the north, Georgia St. on the west, Mobley Ave. on the south and Broadway Dr. on the east.

Homes in NH 540 were built from 1926 to 2013 and range in size from 900sq.ft. to 3,390sq.ft. Homes are siding and brick veneer with siding being typical. Homes have attached and/or detached garages with some having detached equipment buildings.

Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Good
- 50% GD Fair
- 30% GD Low

**C Class** – Homes that are average quality.

- 70% GD Good
- 60% GD Average

**D Class** – Homes that are good quality.

- 80% GD Good

Detached garages are priced as a 'B' class. Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M08

This map consists of one neighborhood; 28220 – The Vineyards. This map is bordered by Loop 335 on the north, W Hasting Ave on the south, Broadway Dr. on the east and vacant grassland on the west.

Homes in NH 28220 were built from 2010 to 2012. This is a new development in the beginning phases. Homes are typically brick veneer or stucco. Homes are **(D) quality**, have attached garages with 3 to 4 bedrooms and 2 to 3 bathrooms and CH/AC. These homes range in size from 1218 sq.ft. to 2241 sq.ft. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes are good quality.

- 90% GD

Heatilators are flat priced at \$2,500.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M10

This map consists of two neighborhoods; 28320 – University Heights and 28320.10 – University Heights Duplex's. This map is bordered by vacant land on the north, Georgia St. on the west, Amarillo Blvd. on the south and Ong St. on the east.

Homes in NH 28320 were built from 1910 to 2011. The typical home in this neighborhood is 1000 sq.ft. or less with 2 bedrooms, 1 bath, floor or wall furnace and no garage. Some homes have detached garages with the newer homes having 2 car attached garages. Homes in this neighborhood have a 0.80 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality. These homes were built from 1910 to 1979 and range in size from 380 sq.ft. to 2560 sq.ft.

- 60% GD Mobile homes built from 2001 to 2011.
- 45% GD Good
- 40% GD Average
- 35% GD Fair
- 30% GD Poor
- 25% GD Very Poor

**C Class** – Homes that are average quality. These homes were built from 1925 to 1985 and range in size from 880 sq.ft. to 4151 sq.ft.

- 50% GD Good
- 45% GD Average
- 40% GD Fair
- 30% GD Poor

**C Class** - Homes that are average quality. These homes were built from 2001 to 2008.

- 75% GD

Detached garages are priced as an 'A' class with same percent good as residences. Heatilator's are flat priced at \$500 and carports are at \$1,000.

Homes in NH 28320.10 are **(B) fair quality** duplexes with 2 bedrooms, 1 bath per side with floor or wall furnace and no garage. These homes have a 0.75 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality. These homes were built from 1910 to 1986 and range in size from 736 sq.ft. to 2376 sq.ft.

- 45% GD Good
- 35% GD Average
- 25% GD Fair
- 15% GD Poor

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M11

This map consists of four neighborhoods; 3530 – Original Town of Amarillo, 3530.10 – Original Town of Amarillo Duplex's, 4230 – San Jacinto Heights and 4230.10 – San Jacinto Heights Duplex's. This map is bordered by Amarillo Blvd. to the north, Georgia St. to the west, Line Ave. to the south and Ong St. to the east.

Homes in NH 3530 were built from 1910 to 2005. Homes are typically siding homes with 2 bedrooms, 1 bath, floor or wall furnace and no garage or a detached garage. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are Low quality. These homes were built from 1926 to 1983 and range in size from 434 sq.ft. to 2210 sq.ft.

- 20% GD Fair
- 15% GD Poor

**B Class** – Homes that are fair quality. These homes were built from 1910 to 2005 and range in size from 324 sq.ft. to 3265 sq.ft.

- 65% GD Good
- 50% GD Average
- 40% GD Fair
- 30% GD Poor
- 15% GD Very Poor

**C Class** – Homes that are average quality.

- 50% GD Average

Detached garages are priced as an 'A' class at same percent good as residences.

Homes in NH 3530.10 were built from 1910 to 1963. These duplexes have 2 bedrooms, 1 bath per side with floor or wall furnace and no garage. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 35% GD Fair
- 25% GD Poor

Homes in NH's 4230 and 4230.10 are appraised with homes in map L11.

\*Exceptions due to quality and condition.

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP M12**

This map consists of four neighborhoods; 990 – Bivins, 1000 – Bivins Small Neighborhood, 1000.10 – Bivins Duplex and 1010 – Bivins Townhouses. This map is bordered by Line Ave. to the north, Georgia St. to the west, Wolflin Ave. to the south and Washington St. to the east.

Homes in NH 990 were built from 1925 to 2010 and range in size from 624sq.ft. to 7,794sq.ft. Homes in this neighborhood have a 0.83 neighborhood modifier and are appraised as follows:

#### **C Class – Homes that are average quality**

- 90% GD Good
- 80% GD Average
- 70% GD Fair
- 60% GD Low
- 50% GD Poor

#### **D Class – Homes that are good quality.**

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Low

#### **E Class – Homes that are very good quality.**

- 70% GD Good
- 60% GD Average
- 40% GD Poor

#### **F Class – Homes that are excellent quality.**

- 60% GD Good

Homes in NH 1000 were built from 1906 to 1966 with two being built in 2011 and range in size from 400sq.ft. to 3,386sq.ft. Homes in this neighborhood are located generally on a line between Travis St. and Washington St. and between Interstate 40 and Wolflin St. Homes in this neighborhood have a 0.79 neighborhood modifier and are appraised as follows:

#### **B Class – Homes that are fair quality.**

- 60% GD Good
- 50% GD Average
- 40% GD Fair
- 30% GD Low

- 20% GD Poor

**C Class** – homes that are average quality.

- 95% GD Built 2011
- 80% GD Good
- 70% GD Average
- 60% GD Fair
- 50% GD Low
- 30% GD Poor

Homes in NH's 990 and 1000 have extra features that are appraised as follows; carports are flat priced at \$750, heatilators are at \$1,500, swimming pools are at \$10,000, hot tubs are at \$1,000 and detached garages are priced as a 'B' class at 50% good.

Homes in NH 1000.10 have approximately 1400 sf with 2 bedrooms, 1 bath, floor or wall furnace and no garage. Homes in this neighborhood were built from 1906 to 1983. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 65% GD Good
- 50% GD Average
- 40% GD Fair
- 30% GD Poor

Carports are flat priced at \$750, heatilators are at \$1,500 detached garages are priced as a 'B' class at 30% good.

Homes in NH 1010 are located on Bryan St with an average of 2500 sf, 3 bedrooms, 3 baths, CH/AC and attached 2 car garage. These homes were built from 1977 to 1981. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**E Class** – Homes that are excellent quality.

- 65% GD Good

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M13

There are three neighborhoods in this map. **28680** – Wolflin Park, **28680.2** – Wolflin Park Townhouses, and **28680.3** – Wolflin Park Duplex.

Homes in NH code **28680** range in size from 408sq.ft. to 10,072sq.ft. and in quality classes from C to G depending on factors including architectural design, condition and location. A general description of each class follows:

**(C) average quality** – This class primarily consists of the siding exterior houses on Washington St. and a few plain homes scattered in the northwest and southwest area of the map.

These houses are @ **75% good** with a NH modifier of .78

**(D) good quality** – This class consists of the cottage style homes built in the 1920's and 1930's in the northeast area of the map (**D@85% good**) and the conventional style homes with siding and brick exteriors in the northwest and southwest areas of the map (**D@80% good**). All have a NH modifier of .78.

Pools valued @ \$10,000

**(E) very good quality** – This class consists of the better condition cottage style homes and the better quality traditional and ranch style homes which are more likely individually designed homes.

These houses are @ **85% good** with a NH modifier of .78, pools valued @ \$15,000.

**(F) excellent quality** - These homes are the larger custom homes with good detail and workmanship, more exterior ornamentation which often indicates superior quality on the interior. These homes are typically in the more desirable locations of the neighborhood.

These homes are @ **80% good** with a NH modifier of .78, pools valued @ \$20,000.

**(G) special** - These home are the large custom built estate type homes located in the most desirable areas of the neighborhood.

These homes are \$125/ sf @ **80% good**, newer homes @ **90% good** with NH modifier of .78, pools valued @ \$20,000.

There are 4 townhouses in NH 28680.2, two are **C quality @ 85% good**, and two are **E quality @ 80% good** with a NH modifier of .78.

The duplexes in NH 28680.3 are **(C) average quality** brick veneer with 2 bedrooms and 2 baths per side.

The duplexes are @ **65% good** with a NH modifier of .78.

\*Exceptions due to condition or location of homes.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M14

This map consists of four neighborhoods; 28110 – T Anchor, 28120 – T Anchor Duplex's, 28130 – T Anchor Small Neighborhood, 28150 – T Anchor Townhouses. This map is bordered by Georgia St to the west, SW 45<sup>th</sup> to the south, Washington St to the east and SW 34<sup>th</sup> to the north.

Homes in NH 28110 were built from 1911 to 2007 and range in size from 572 sq.ft. to 3333 sq.ft.. The typical house is **(C) average quality** with 2 bedrooms, 1 bath, floor or wall furnace and no garage or a detached garage. These homes have a 0.98 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Poor

Detached garages are priced as a 'B' quality at 70% GD.

Homes in NH 28120 are **(C) average quality** duplexes built in the early 1950's and range in size from 1291 sq.ft. to 2374 sq.ft. with the average home having 2 bedrooms, 1 bath per side with floor or wall furnace and no garage or a detached garage. These homes have a 0.75 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 75% GD Good

Homes in NH 28130 were built from 1930 to 1986. This neighborhood is located on the north side of the Canyon Expressway south of 34<sup>th</sup> Street. These homes are typically **(D) good quality** brick veneer and range in size from 966 sq.ft. to 3625 sq.ft. The typical home has 3 bedrooms, 2 baths, CH/AC and 2 car garages or detached garages. These homes have a 0.87 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 65% GD Good
- 60% GD Average
- 55% GD Fair

Detached garages are priced as a 'C' quality at 65% GD.

Homes in NH 28150 have a 0.74 neighborhood modifier and are appraised as follows:

**C Class** – Townhouses built from 1980 to 1983 and range in size from 1240 sq.ft. to 1912 sq.ft. These townhouses are located on Austin Street.

- 60% GD Good
- 50% GD Fair

**D Class** – Townhouses built from 1979 to 1999 and range in size from 1155 sq.ft. to 2640 sq.ft. These townhouses are located on Crockett, Milam and Georgia Streets.

- 85% GD Crockett St.
- 80% GD Milam St.
- 75% GD Georgia St.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M15

This map consists of five neighborhoods; 27860 – Southlawn Original, 27861 – Southlawn, 27862 – Southlawn Willow Grove, 27870 – Southlawn Duplex's and 27880 – Southlawn Townhouses. This map is bordered by Georgia St to the west, SW 58<sup>th</sup> to the south, Washington St to the east and SW 45<sup>th</sup> to the north.

Homes in NH 27860 were built from 1930 to 1985 with one being built in 2009 and range in size from 532sq.ft. to 2,310 sq.ft. These homes are typically all mass produced siding homes built in the mid 1950's that are 2 bedrooms with 1 bathroom, floor or wall furnace and single car attached or detached garage. These homes have a 1.00 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Poor

Detached garages are priced as a 'B' quality at 70% GD.

Homes in NH 27861 were built from 1958 to 1996 and range in size from 1,012sq.ft. to 2,512sq.ft. The typical home is built in the late 1960's and early 1970's, brick veneer with 3 bedrooms, 2 baths, CH/AC and attached garage. These homes have a 0.86 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 65% GD Good
- 55% GD Average
- 45% GD Fair
- 30% GD Poor

Detached garages are priced as a 'B' quality at 65% GD.

Homes in NH 27862 were built from 1995 to 2011 and range in size from 951sq.ft. to 2,352sq.ft. This neighborhood is located in the SW corner of the map. These homes are typically brick veneer with 3 bedrooms, 2 bathrooms, CH/AC and 2 car attached garages. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 75% GD Good These homes range in size from 951 sq.ft. to 2352 sq.ft.

Homes in NH 27870 have a 0.73 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 75% GD These homes were built in 1983 and range in size from 1820sq.ft. to 2364 sq.ft.

Homes in NH 27880 have a 0.76 neighborhood modifier and are appraised as follows:

D Class – Homes that are good quality.

- 85% GD These homes were built from 2004 to 2013 and range in size from 969 sq.ft. to 1679 sq.ft.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M16

This map consists of three neighborhoods; 27850 – South Georgia Place, 27851 – South Georgia – Saturn Terrace and 27852 – South Georgia Place Townhouses. This map is bordered by Georgia St to the west, Farmers Ave to the south, Washington St to the east and SW 58<sup>th</sup> to the north.

Homes in NH 27850 were built from 1996 to 2011 and range in size from 1,145sq.ft. to 3,669sq.ft. These houses are **(D) good quality** brick veneer exterior typically with 3 bedrooms, 2 baths, CH/AC and 2 car attached garages.

Homes in NH 27851 were built from 2008 to 2011 and range in size from 1,173sq.ft. to 1,623sq.ft. These houses are **(D) good quality** brick veneer exterior typically with 3 bedrooms, 2 baths, CH/AC and 2 car attached garages.

These homes are located in the south part of the map.

Homes in NH 27852 are **(D) good quality** townhouses built in 2007 with approximately 1500 sf, with 2 bedrooms, 2 baths, CH/AC, and attached 2 car garages.

\*Homes in NH 27850 are @ 80% good with a NH modifier of .74

\*Homes in NH 27851 are @ 80% good with a NH modifier of .74

\*Homes in NH 27852 are @ 85% good with a NH modifier of .74

***\*Exceptions due to condition***

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M20

This map is located in rural Randall County and consists of one neighborhood; 3275.00 – McCormick Area East. This map is bordered by Claude Rd. on the north, Georgia St. on the west and FM 1541 on the east and McCormick Rd to the south.

Homes in NH 3275 were built from 1924 to 2011 and range in size from 552sq.ft. to 6,952sq.ft. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 60% GD Good Built 1990 and newer
- 50% GD Average Site built homes

**C Class** – Homes that are average quality.

- 70% GD Good

**D Class** – Homes that are good quality.

- 80% GD

Carports are flat priced at \$750 and heatilators are flat priced at \$1,500 for 'B' and 'C' class and \$2,500 for 'D' class.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M21

This map is located in rural Randall County and consists of one neighborhood; 3275.00 – McCormick Area East. This map is bordered by McCormick Rd. on the north, Georgia St. on the west and FM 1541 on the east and McAfee Rd. to the south.

Homes in NH 3275 were built from 1935 to 2012 and range in size from 552sq.ft. to 6,952sq.ft. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 90% GD Good
- 70% GD Average

**C Class** – Homes that are average quality.

- 60% GD Good
- 50% GD Average

**D Class** – Homes that are good quality.

- 90% GD Built 2000 and newer
- 70% GD Built prior to 2000

Carports are flat priced at \$750 and heatilators are flat priced at \$1,500 for 'B' and 'C' class and \$2,500 for 'D' class.

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP M24

This map is located in rural Randall County and consists of one neighborhood; 27550 – Sendora Valley. This map is bordered by Sequin Dr to the south, vacant land to the north and west and FM 1541 to the east. This is a new subdivision for 2012 – 2013.

Homes in NH 27550 were built from 2012 to 2013 and range in size from 2,350sq.ft. to 3,848sq.ft. Homes are either brick veneer or stucco with attached garages. Homes in this neighborhood have a 0.73 neighborhood modifier and are appraised as follows:

**E Class** – Homes that are Very Good quality.

- 95% GD

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N06

This map consists of one neighborhood; 2970 – JC Heaton Sub. This map is bordered by Willow Creek Dr. on the south, Broadway Dr. on the west, Cherry Ave. on the north and River Rd. on the east. These homes are located on and along Dumas Dr. Most of the homes in this neighborhood are located in rural Potter County.

Homes in NH 2970 were built from 1928 to 2006 and range in size from 710sq.ft. to 2,970sq.ft. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Manufactured homes built from 1995 to 2006.

**C Class** – Homes that are average quality.

- 90% GD Built 1995
- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Poor

Detached garages are priced as a 'B' class. Carports are flat priced at \$750 and heatilators are flat priced at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N08

This map consists of one neighborhood; 2700 – Hetrick Acres. This map is bordered by St. Francis Ave. (Loop 335) on the north, Broadway Dr. on the west, Hastings Ave. on the south and River Rd. on the east.

Homes in NH 2700 were built from 1919 to 2009 and range in size from 368sq.ft. to 4,221 sq.ft. Homes vary from siding to brick veneer or stucco homes. They have both attached and/or detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Poor
- 20% GD and lower Very Poor

**C Class** – Homes that are average quality.

- 85% GD Good
- 75% GD Average
- 65% GD Fair
- 60% GD Low
- 40% GD Poor
- 20% GD and lower Very Poor

**D Class** – Homes that are good quality.

- 80% GD

Detached garages are priced as a 'B' class. Carports are flat priced at \$750, heatilators are flat priced at \$1,500 and swimming pools are at \$5,000.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N10

This map consists of three neighborhoods; 490 – Amarillo Heights, 510 – Amarillo Heights Small Neighborhood and 500 – Amarillo Heights Duplex. This map is bordered by NW 24<sup>th</sup> on the north, Ong St. to the west, Amarillo Blvd. to the south and Fillmore St. to the east.

Homes in NH 490 were built from 1900 to 2010 and range in size from 252sq.ft. to 4,010sq.ft. The typical house in the neighborhood is fair **(B) quality** with approximately 1000 sf, 2 bedrooms, 1 bath, floor or wall furnace and no garage. Many of the newer homes that are being built are built by Habitat for Humanity and are average **(C) quality** with approximately 1000 sf, 3 bedrooms, 1 bath and CH/AC, and no garage. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 10% GD Poor Condition

**B Class** – Homes that are fair quality.

- 65% GD Manufactured Homes
- 60% GD Good
- 50% GD Average
- 40% GD Fair
- 30% GD Low
- 20% GD Poor
- 10% GD Very Poor
- 5% GD Unlivabel

**C Class** – Homes that are average quality.

- 85% GD Good Built 1996 and newer
- 65% GD Average Built 1983 to 1990
- 60% GD Fair
- 50% GD Low
- 40% GD Poor

Carports are flat priced at \$500 and detached garages are classed as a 'B' class at 30% GD. Heatilators are flat priced at \$1,000.

Homes in NH 510 were built from 1961 to 2013 and range in size from 816sq.ft. to 3,486sq.ft. Homes in this neighborhood are located in the north central part of the map on Arnold, Boston, Carnegie, Xavier Fremont, Sue and NW 24<sup>th</sup> streets. These homes are average **(C) quality** typically brick veneer with 3 bedrooms, 2 bathrooms, CH/AC and attached garages. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 85% GD Good Built 1996 to 2013
- 70% GD Average Built 1993 to 1999
- 65% GD Fair Built 1978 to 1987
- 60% GD Low Built 1961 to 1978

Detached garages are priced as a 'B' class at 60% good.

Homes in NH 500 were built from 1926 to 1961 and range in size from 750sq.ft. to 1,813sq.ft. and have a 0.75 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 25% GD Built from 1926 to 1953

**C Class** – Homes that are average quality.

- 35% GD Built in 1961

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N11

This map consists of two neighborhoods; 2380 – Glidden & Sanborn and 2380.10 – Glidden & Sanborn Duplex. This map is bordered by Amarillo Blvd to the north, Hughes St. to the west, along a line from S. 7<sup>th</sup> St. to S. 6<sup>th</sup> St. on the south and Buchanan St. on the east.

Homes in NH 2380 typically have 3 bedrooms, 1 bath, floor or wall furnace and no garage. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality. There is one house at c class.

- 70% GD

**B Class** – Homes that are fair quality. These homes range in size from 344sq.ft. to 2967sq.ft. They were built from 1905 to 1983.

- 90% GD Good Built from 1997 to 2000
- 50% GD Average
- 40% GD Fair
- 30% GD Poor
- 10% GD Very Poor

Carports are flat priced at \$500 and detached garages are classed as a 'A' class at 30% GD.

Homes in NH 2380.10 were built from 1920 to 2012 and range in size from 720sq.ft. to 2860sq.ft. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 50% GD Good

**B Class** – Homes that are fair quality.

- 25% GD Fair to Poor

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N12

This map consists of four neighborhoods; 3770 – Plemons, 3770.10 – Plemons Duplex, 3780 – Plemons Small Neighborhood and 3380 – MRS M D Oliver Eakle. This map is bordered by a line running between SE 7<sup>th</sup> and SE 6<sup>th</sup> streets on the north, Washington St. on the west, Wolflin Ave. on the south and Johnson St. on the east.

Homes in NH 3770 were built from 1900 to 2008 and range in size from 442sq.ft. to 8,796sq.ft. These homes are located west of Interstate and have a 0.80 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 35% GD Average
- 25% GD Fair
- 20% GD Poor

**C Class** – Homes that are average quality. These homes are generally less than 2000 sq.ft.

- 85% GD Good
- 70% GD Average
- 60% GD Fair
- 45% GD Low
- 30% GD Poor

**D Class** – Homes that are good quality. These homes are generally more than 2000 sq.ft.

- 60% GD Good
- 55% GD Average
- 50% GD Fair
- 45% GD Poor

**E Class** – Homes that are good quality. These homes are historic Amarillo homes.

- 70% GD Good

Carports are flat priced at \$500 and heatilators are flat priced at \$1,000. Detached garages are generally classed a class below the residences.

Homes in 3770.10 have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 40% GD Good
- 35% GD Average
- 30% GD Fair
- 25% GD Poor
- 20% GD Very Poor

Homes in 3780 were built from 1900 to 2003 and range in size from 400sq.ft. to 4,820sq.ft. These homes are located east of Interstate 27 and have a 0.77 neighborhood modifier. These homes are appraised as follows:

**B Class** – Homes that are fair quality.

- 35% GD Fair

**C Class** – Homes that are average quality.

- 60% GD Good
- 50% GD Average
- 40% GD Fair
- 30% GD Poor

Detached garages are priced as a 'C' class.

Homes in 3380 are appraised and in the same neighborhood as homes located in map N13.

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N13

This map consists of three neighborhoods; 3380 – Mrs. MD Oliver Eakle, 3380.10 Mrs. MD Oliver Eakle Duplex's and 3390 – Mrs. MD Oliver Eakle Small Neighborhood. This map is bordered by Washington St to the west, SW 34<sup>th</sup> to the south, Lincoln St to the east and Interstate 40 to the north.

Homes in NH 3380 are located west of Interstate 27 and have a 0.80 neighborhood modifier. These homes consist of five different quality classes and are appraised as follows:

**B Class** – Homes that are fair quality. These homes were built from 1920 to 1960 and range in size from 534sq.ft. to 2046sq.ft.

- 75% GD Good
- 50% GD Fair
- 30% GD Poor

**C Class** – Homes that are average quality. These homes were built from 1903 to 1991 and range in size from 512sq.ft. to 3205sq.ft.

- 90% GD Good
- 75% GD Average
- 60% GD Fair
- 50% GD Low
- 40% GD Poor

**D Class** – Homes that are good quality. These homes were built from 1908 to 2003 and range in size from 1400sq.ft. to 3720sq.ft.

- 75% GD Good
- 65% GD Average
- 55% GD Fair

**E Class** – Homes that are very good quality. These homes were built from 1914 to 1963 and range in size from 2351sq.ft. to 8423sq.ft.

- 70% GD Good

**F Class** – Homes that are excellent quality. These homes were built from 1930 to 1955 and range in size from 2303sq.ft. to 4943sq.ft. These homes are located on the 2400 block of Van Buren.

- 80% GD Good

Detached garages are classed a class lower than the residences at the same percent good, with exceptions. Carports are flat priced at \$500, heatilators are at \$1,000 and swimming pools are at \$10,000.

Homes in NH 3380.10 have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality. These homes were built from 1921 to 1983 and range in size from 748sq.ft. to 4369sq.ft.

- 70% GD Good
- 60% GD Average
- 50% GD Fair

Homes in NH 3390 are located to the east of Interstate 27. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality. These homes were built from 1905 to 2008 and range in size from 420sq.ft. to 2176sq.ft.

- 75% GD Good
- 50% GD Average
- 40% GD Fair
- 30% GD Poor
- Below 30% Very Poor

**C Class** – Homes that are average quality. These homes were built from 1927 to 1960 and range in size from 715sq.ft. to 2108sq.ft.

- 90% GD Good
- 75% GD Average
- 55% GD Fair

Detached garages are priced as a 'B' quality at 20% good, carports are flat priced at \$500 and heatilators are at \$750.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N14

This map consists of two neighborhoods; 1090 – Broadmoor and 1090.10 – Broadmoor Duplex's. This map is bordered by Washington St to the west, SW 46<sup>th</sup> to the south Burlington Northern Railroad tracks to the east and Interstate 40 to the north.

Homes in NH 1090 were built from 1920 to 2003 and range in size from 435sq.ft. to 3,864sq.ft. These homes are typically siding exterior, 2 bedrooms, 1 bath, floor or wall furnace with detached single car garages. These homes have a 0.97 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 65% GD Good
- 35% GD Fair
- 20% GD Poor

**C Class** – Homes that are average quality and less than 1,000sq.ft.

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 35% GD Poor
- 20% GD Very Poor

**C Class** – Homes that are average quality and more than 1,000sq.ft.

- 65% GD Good
- 55% GD Average
- 45% GD Fair
- 35% GD Poor
- 20% GD Very Poor

Detached garages are priced as a 'B' quality, carports are flat priced at \$500 and heatilators are flat priced at \$1,000.

Homes in NH 1090.10 are typically 2 bedrooms, 1 bath per side with floor or wall furnace and no garage. These homes were built from 1925 to 1998 and range in size from 840sq.ft. to 2900sq.ft. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 65% GD Good
- 50% GD Fair
- 40% GD Poor
- 75% GD Built in 1998

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP N21

This map is located in rural Randall County and consists of one neighborhood; Plantation Farms, which is in neighborhood 3275. This map is bordered by vacant land to the north, Washington St. to the west, McAfee Rd. to the south and Timbercreek neighborhood to the east.

Homes in Plantation Farms were built from 1935 to 2012. Homes vary in this neighborhood from manufactured homes to brick veneer homes. Homes have both attached and detached garages. Some homes also have detached equipment buildings.

Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 50% GD Fair
- 40% GD Low

**B Class** – Homes that are fair quality.

- 75% GD Manufactured homes built 1993 and newer
- 70% GD Manufactured homes built prior to 1993
- 50% GD Fair site built
- 40% GD Low site built

**C Class** – Homes that are average quality.

- 95% GD Newer built homes
- 70% GD Good
- 50% GD Fair

**D Class** – Homes that are good quality.

- 95% GD Built 2000 and newer
- 70% GD Good
- 60% GD Average

Carports are flat priced at \$750 and heatilators are priced at \$1,500.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP 006

This map consists of one residential neighborhood; 3160.00- Loma Vista. This map is bordered by East Cherry Ave on the north, River Road on the west, Willowcreek Dr. on the south, and no road bordering section 132 on the east.

Homes in NH 3160 were built from 1925 to 2010 and range in size from 572sq.ft. to 3,592sq.ft. The majority of the houses were built between 1960 and 1989 and are average **(C)** quality brick veneer and siding homes with 3 bedrooms, 2 baths, CH/AC and 2 car garages. There is an area in the southeast portion of the neighborhood with custom good **(D)** quality homes built in the late 90's to the present which are brick veneer with 3 bedrooms and 2 baths, CH/AC and minimum of 2 car garages.

Homes in this neighborhood have a 0.85 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 65% GD Manufactured homes priced as residences.

**C Class** – Homes that are average quality.

- 80% GD Good
- 65% GD Average
- 50% GD Fair
- 35% GD Poor

**D Class** – Homes that are good quality.

- 70% GD Homes built from 1987 to 2010.

Detached garages are priced as a 'B' class at 50% good. Swimming pools are flat priced at \$10,000, hot tubs are at \$1,500, carports are at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP 007

This map consists of three neighborhoods; 2270.00 Fairlane Acres, 2280.00 Fairlane Acres – Small Neighborhoods and 2334.00 Fox Hollow. This map is bordered on the north by Willowcreek Dr., St. Francis Ave. (Loop 335) on the south, River Rd. on the west and section 133 (no road) on the east.

Homes in NH 2270 were built from 1920 to 2009 and range in size from 440sq.ft. to 2,844sq.ft. The homes in this neighborhood range from small fair (**B**) quality (typically less than 1000 sf) with siding exterior, 2 bedroom 1 bath, floor or wall furnace and single car garage to average (**C**) quality homes with brick veneer and siding exteriors with 3 bedrooms, 2 baths, CH/AC and single car garages. There are a few homes in the neighborhood built between 1994 and 2009 that are good (**D**) quality brick veneer homes with 3 to 4 bedrooms, 2 baths, CH/AC and 3 car garages. Homes in this NH have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 85% GD Good
- 60% GD Average
- 55% GD Manufactured homes priced like residences
- 35% GD Low

**C Class** – Homes that are average quality.

- 85% GD Good
- 70% GD Average
- 55% GD Fair
- 20% GD Poor

**D Class** – Homes that are good quality.

- 75% GD Homes built 1994 and newer

Homes in NH 2334 are newer good (**D**) quality brick veneer homes built from 2006 to present typically with 3 bedrooms, 2 baths, CH/AC and 3 car garages. Homes in this NH have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 75% GD Homes built 2006 and newer

Homes in 2280 have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 55% GD Manufactured homes priced like residences

**C Class** – Homes that are average quality.

- 85% GD Good
- 70% GD Fair

**D Class** – Homes that are good quality.

- 75% GD Homes built 1993 and newer

Detached garages are priced as a 'B' class at 50% good. Swimming pools are flat priced at \$10,000, hot tubs are at \$1,500, carports are at \$750, heatilators are at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O08

This map consists of NH 3760.00-Pleasant Valley and 3760.10 – Pleasant Valley Duplex's. This map is bordered on the north by St. Francis Ave (Loop 335), on the west by River Rd, on the south by Hastings Ave, and on the east by Echo St.

Neighborhood 3760.00 is a mix of homes built from 1908 to 2013 with the majority being fair to average quality siding and brick veneer homes ranging from less than 1000 sf to 3000 sf. The typical home is an average **(C)** quality 2 bedrooms, 1 bath, floor or wall furnace with single car garage.

Homes in this neighborhood have a 0.81 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 40% GD Manufactured homes priced as residences.
- 5% GD Very Poor/Unlivable

**B Class** – Homes that are fair quality.

- 70% GD Good
- 60% GD Manufactured homes priced as residences.
- 50% GD Average
- 40% GD Fair
- 20% GD Poor
- 10% GD Very Poor/Unlivable

**C Class** – Homes that are average quality.

- 85% GD Homes built 1995 and newer.
- 80% GD Good
- 70% GD Average
- 60% GD Fair
- 45% GD Low
- 20% GD Poor

Detached garages are priced as a 'B' class at 50% good. Swimming pools are flat priced at \$5,000, hot tubs are at \$2,000, heatilators are at \$1,500 and carports are at \$750.

Homes in 3760.10 have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 65% GD Good
- 55% GD fair

\*Exceptions due to quality and condition.

Effective: 2014



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP 009

This map consists of residential NH 2660.00-Hamlet. The map is bordered on the north by East Hastings, on the west by Dumas Dr which turns into River Rd, on the south by NW 24<sup>th</sup> (Martin Luther King Jr Blvd, and on the east by Echo St.

The homes in NH 2660 are primarily average (**C**) quality siding, partial brick, and brick veneer homes built in the mid 1950's to the mid 1960's. These are mass produced homes typically 1000 to 1300 sf with 3 bedrooms and 1 bath, forced air with a single car garage. The neighborhood began to fill in beginning in the early 1990's to 2011 with average (**C**) quality brick veneer and siding homes with 3 bedrooms, 2 baths, CH/AC and 2 car garages.

Homes in this neighborhood have a 0.73 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Manufactured Homes priced as residences
- 50% GD Average
- 35% GD Low

**C Class** – Homes that are average quality.

- 85% GD Homes built 1994 and newer
- 65% GD Good
- 55% GD Average
- 45% GD Fair
- 25% GD Poor

Detached garages are priced as a 'B' class at 50 percent good. Hot tubs are flat priced at \$1,000, swimming pools are at \$5,000, carports are at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O10

This map consists of two neighborhoods, 930.00 Belmont Park, and 930.10 Belmont Park Duplexes. This map is bordered on the north by NW 24<sup>th</sup> (Martin Luther King Jr Blvd), on the west by Dumas Dr, on the south by Amarillo Blvd East, and on the east by Echo St.

The original houses in NH 930.00 were built in the mid 1920's and are average quality with siding exterior, 2 bedroom 1 bath, floor or wall furnace with no garage. Homes built starting in the 1940's and into the mid 1960's are a mix of siding and brick veneer average quality houses with 3 bedrooms, 1 bath, floor or wall furnace and single car garage. During the late 1970's to the late 1980's there were a number of small average quality brick and siding homes built with 3 bedrooms, 2 baths, forced air and single car garages. The newest homes in the neighborhood built in the mid 1990's to 2013 are a mix of average quality siding or brick homes with typically 3 bedrooms, 2 baths, CH/AC and 2 car garages. Homes in NH 930.00 have a 0.78 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 20% GD Poor
- 10% GD Older manufactured homes priced as residences.
- 5% GD Unlivable

**B Class** – Homes that are fair quality.

- 65% GD New manufactured homes.

**C Class** – Homes that are average quality.

- 85% GD Built 1997 and newer
- 65% GD Good
- 55% GD Average
- 45% GD Fair
- 35% GD Poor
- 15% GD Very Poor/unlivable

Detached garages are priced as a 'B' class at 30 percent good. Hot tubs are flat priced at \$1,000, pools are at \$5,000, carports are at \$500 and heatilators are priced at \$1,500.

The NH 930.10 consists of average (**C**) quality duplexes which were built around 1950 with siding exteriors, 2 bedrooms, 1 bath, floor or wall furnace per side and no garage. Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 50% GD Good
- 35% GD Average
- 25% GD Fair
- 15% GD Poor

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O11

This map consists of two neighborhoods; NH 2790.00- Holland and 2790.10 – Holland Duplex's. This map is bordered on the north by Amarillo Blvd East, on the west by N. Pierce St, on the south by SE 5<sup>th</sup> St, and on the east by Ross-Osage. The BNSF railroad runs east and west through the middle of the map creating distinct boundaries within the neighborhood.

The homes in NH 2790 in the north portion of the neighborhood, north of the railroad tracks were built beginning in 1900 through the late 1950's. The homes are average quality with primarily siding exterior, 2 bedrooms, 1 bath, floor or wall furnace and single car detached garage. The area south of the railroad tracks is primarily composed of commercial properties not included in NH 2790.00. Homes in NH 2790 have a 0.78 neighborhood modifier and are appraised as follows:

A Class – Homes that are low quality.

- 10% GD Very Poor/Unlivable

B Class – Homes that are fair quality.

- 50% GD Good
- 45% GD Average
- 35% GD Fair
- 25% GD Poor
- 10% GD Very Poor/Unlivable

C Class – Homes that are average quality.

- 90% GD Built 1997 and newer
- 65% GD Good
- 50% GD Average
- 35% GD Fair
- 25% GD Poor
- 10% GD Very Poor/Unlivable

Detached garages are priced as a 'B' class at 30% GD, heatilators are flat priced at \$1,000 and carports are at \$500.

Homes in NH 2790.10 have a 0.76 neighborhood modifier and are priced as follows:

C Class – Homes that are average quality.

- 90% GD Built in 2011
- 45% GD Average
- 35% GD Fair
- 20% GD Poor

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O12

This map consists of two neighborhoods, 3370.00- Mirror, and 3370.10- Mirror Duplexes. The map is bordered on the north by SE 4<sup>th</sup> Ave, on the west by S Johnson St, on the south by Interstate 40 East, and on the east by Ross St.

The homes in NH 3370.00 were built from 1905 to the mid 1960's and range in size from 266sq.ft. to 2,856sq.ft. The majority of these homes are siding with 2 bedrooms, 1 bath, floor or wall furnace and single car detached garage. Beginning in the mid 1970's through 2009 the neighborhood began to fill in with primarily average (C) quality partial brick veneer houses with 3 bedrooms and 2 baths, CH/AC with an attached single car garage. These homes have a 0.73 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 30% GD Average
- 20% GD Fair
- 10% GD Poor

**B Class** – Homes that are fair quality.

- 70% GD Manufactured homes priced as residences.
- 50% GD Average
- 30% GD Fair
- 10% GD Poor

**C Class** – Homes that are average quality.

- 95% GD Built 1996 and newer
- 80% GD Good
- 60% GD Average
- 50% GD Fair
- 30% GD Poor
- 10% GD Very Poor/Unlivable

Detached garages are priced as a 'B' class at 30% good. Heatilators are flat priced at \$1,000 and carports are flat priced at \$500.

Neighborhood 3370.10 contains the duplexes in the map which are typically siding exterior with 2 bedrooms and 1 bath per side with floor or wall furnace and no garage. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 30% GD Fair

**C Class** – Homes that are average quality.

- 95% GD New
- 50% GD Average

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O13

This map has two neighborhoods - NH 2370.00- Glenwood and 2370.10 – Glenwood Duplex's. This map is bordered by Interstate 40 East, on the west by the BNSF railroad tracks, on the south by SE 34<sup>th</sup> Ave, and on the east by Osage St.

Homes in 2370 were built from 1908 to 2010. The homes are typically average (C) quality siding or stucco and a few with brick veneer. The typical house in this neighborhood would be 1500 sf or less with 2 bedrooms, 1 bath, forced air and no garage or a detached garage. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality and less than 600 sq.ft.

- 55% GD Good
- 45% GD Average
- 35% GD Fair to Poor

**B Class** – Homes that are fair quality.

- 60% GD Manufactured homes priced as residences.

**C Class** – Homes that are average quality and greater than 600 sq.ft.

- 95% GD Built 2007 and newer
- 65% GD Built 1996 to 2007
- 50% GD Average
- 35% GD Fair
- 20% GD Poor
- 1% GD Unlivable

Detached garages are priced as a 'B' class at 30% GD. Heatilators are flat priced at \$1,000, hot tubs are at \$1,000 and carports are at \$500.

Homes in 2370.10 were built from 1910 to 1948. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 40% GD Average

\*Exceptions due to quality and condition.

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP O14**

This map consists of two neighborhoods; 28285.00 – Tradewind Air Park and 28285.10 – Tradewind Air Park Townhouses. This map is bordered by SE 34<sup>th</sup> to the north, Tradewind St to the west, SE 46<sup>th</sup> to the south and Osage St to the east.

Homes in NH 28285 were built from 2002 to 2013 and range in size from 878sq.ft. to 2586sq.ft. These homes are brick veneer with some being brick and siding. Homes are typically 3 bedrooms, 2 bath, CH/AC with 2 car attached garages. These homes have a 0.73 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 80% GD

Detached garages are priced at a 'C' class at 80 percent good. Hot tubs are flat priced at \$2,500, carports are at \$750 and heatilators are at \$2,500.

Homes in NH 28285.10 were built from 2003 to 2006 and range in size from 836sq.ft. to 1647sq.ft. These homes are good (D) quality brick veneer townhouses with 2 bedrooms, 2 baths, CH/AC and 2 car garages. These homes have a 0.75 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 80% GD

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O15

This map consists of three neighborhoods, 28660.00- Windmill Acres, 27855.00- South Haven Addition and 60000.00 – Randall County Residential. The map is bordered on the north by SE 46<sup>th</sup> Ave, on the east by Osage St, on the East County Rd 58 and on the west by Tradewind St.

Homes in NH 28660.00 are manufactured homes that have been elected on the title as real property with TDHCA and are priced as low to fair quality residences. These homes vary from single wide manufactured homes to double wide manufactured homes with 2 to 3 bedrooms and 1 to 2 baths depending on size. Homes in this NH have a 0.30 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 30% GD Fair
- 10% Poor

**B Class** – Homes that are fair quality.

- 65% GD Good
- 55% GD Average
- 40% GD Fair
- 25% GD Low
- 10% GD Poor

Homes in NH 27855.00 are located just south of the manufactured homes and are site built good (**D**) quality brick veneer houses built from 2007 to present with 3 bedrooms, 2 baths, CH/AC and 2 car garages. These homes range in size from 1,159sq.ft. to 2,029sq.ft. Homes in this NH have a 0.78 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 85% GD

Heatilators are flat priced at \$2,500.

Homes in NH 60000.00 are a mixture of manufactured homes and older residences. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Fair site built
- 25% GD Low/Poor site built

**C Class** – Homes that are average quality.

- 75% GD Good
- 55% GD Average

- 50% GD Fair
- 40% GD Low

**D Class** – Homes that are good quality.

- 70% GD

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O16

This map consists of one neighborhood; 60000.00 – Randall County Residential. The map is bordered on the north by SE 58<sup>th</sup> Ave, on the east by Osage St, on the south by Farmers Ave. and on the west by Tradewind St.

Homes in NH 60000.00 are a mixture of manufactured homes and older residences. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 40% GD

**B Class** – Homes that are fair quality.

- 70% GD Good
- 45% GD Low

**C Class** – Homes that are average quality.

- 75% GD Good
- 65% GD Average
- 50% GD Fair

**D Class** – Homes that are good quality.

- 65% GD

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O18

This map is located in rural Randall County and consists of two neighborhoods; 560 – Arrowhead Addn. and 60000.00 – Randall County. This map is bordered by Loop 335 to the north, Tradewind St. to the west, Sundown Ln. to the south and Osage St to the east.

Homes in NH code 560.00 were built from 1984 to 2013 and range in size from 1,585sq.ft. to 4,463sq.ft. These homes have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 75% GD

**D Class** – Homes that are good quality.

- 90% GD Good

- 70% GD Average

Detached garages are priced as a 'C' class at 90% good. Swimming pools are flat priced at \$15,000, hot tubs are at \$2,500 and heatilators are at \$2,500.

Homes in NH code 60000.00 are part of the large neighborhood code.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O19

This map is located in rural Randall County and consists of one neighborhood; Osage Acres #1 which is in neighborhood code 1930 – Claude Hwy Osage. This map is bordered by Sundown Ln to the north, Burlington Rd to the west, FM 1151 to the south and Osage St to the east.

Homes in this were built from 1925 to 2012 and range in size from 560sq.ft. to 4,163sq.ft. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Good
- 60% GD Average
- 40% GD Low

**C Class** – Homes that are average quality.

- 90% GD Good
- 70% GD Average
- 60% GD Fair
- 45% GD Low

**D Class** – Homes that are good quality.

- 80% GD

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP O21 & O22

These maps are located in rural Randall County and consist of two neighborhoods; 28235 – Timbercreek Canyon and 28240 – Timberview Unit #1. These maps are bordered by vacant land to the north, Plantation Farms and vacant land to the west, vacant land to the south and Palisades and vacant land to the east.

Homes in 28235 were built from 1945 to 2012 and range in size from 402sq.ft. to 7,160 sq.ft. Homes are a mixture of siding and brick veneer with the majority being brick veneer. Homes have both detached and attached garages and some have detached equipment buildings. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 50% GD Dome Homes

**C Class** – Homes that are average quality.

- 75% GD

**D Class** – Homes that are good quality.

- 90% GD Built 2000 and newer
- 87% GD Good
- 75% GD Average
- 70% GD Fair

**E Class** – Homes that are very good quality.

- 85% GD

**F Class** – Homes that are excellent quality.

- 70% GD

Detached garages are priced as a 'C' class. Hot tubs are flat priced at \$1,500, swimming pools are at \$10,000 and heatilators are at \$1,500 for 'C' and 'D' class homes and \$2,500 for 'E' and 'F' class homes.

Homes in 28240 were built in 2012 to 2013 and range in size from 1,759sq.ft to 2,768 sq.ft. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 90% GD

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P08

This map is located in rural Potter County and consists of two neighborhoods; A R Glenn and 2375 - Glenn Estates. This map is bordered by St. Francis Ave. on the north, Echo St. on the west, Hastings Ave. on the south and vacant land on the east.

Homes in A R Glenn were built from 1915 to 2005. Homes are siding, brick veneer and stucco with attached and/or detached garages. Some homes have detached equipment buildings.

Homes in NH 2375 - Glenn Estates were built from 1985 to 2009 and range in size from 896sq.ft. to 2,542sq.ft. Homes are typically siding and are manufactured housing. Some homes have attached and/or detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 35% GD Good

Detached garages are priced as a 'B' class at 35% GD. Heatilators are flat priced at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P09

This map contains the residential NH 27760.00- Skyline Terrace. The map is bordered on the west by Echo St, on the north by East Hastings Ave, on the south by NE 24<sup>th</sup> Ave and on the east by N Grand St.

The typical homes in this neighborhood are average (C) quality siding or brick veneer built in the mid 1960's with 2 bedrooms, 1 bath, floor or wall furnace and 1 car garage. There are a few average (C) quality brick veneer built starting in 2003 on N Osage with 3 bedrooms, 2 baths, CH/AC and no garage. Homes in this neighborhood were built from 1920 to 2010 and range in size from 864sq.ft. to 3,347sq.ft.

Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 65% GD Manufactured homes priced as residences.

**C Class** – Homes that are average quality.

- 95% GD Homes built 2007 & newer
- 75% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Poor

Detached garages are priced as a 'B' class at 50% GD. Heatilators are flat priced at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P10

This map consists of two neighborhoods, 3210.00-Martin and 3210.10-Martin Duplexes. This map is bordered on the north by NE 24<sup>th</sup> Ave, on the west by Osage St, on the south by Amarillo Blvd East, and on the east by N Grand St.

Homes in NH 3210 were built as early as the 1920's to 2010 and range in size from 192sq.ft. to 3,524sq.ft. The homes built in the 1920's through the 1940's are average **(C)** quality siding exterior, 2 bedroom with 1 bath with forced air and no garage. The homes built in the 1950's through the 1960's are typically average **(C)** quality siding homes with some brick wainscot, 3 bedrooms, 1 bath, floor or wall furnace and single car attached garage. Houses built starting in 1978 to the mid 1980's are average **(C)** quality brick veneer or siding, with 3 bedrooms, 2 bath, CH/AC and 2 car garages. Homes built from 1998 to present are good **(D)** quality brick veneer with 3 bedrooms, 2 baths, CH/AC and 2 car garages.

Homes in this NH have a 0.76 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 20% GD Low

**B Class** – Homes that are fair quality.

- 70% GD Manufactured homes priced as residences
- 45% GD Low

**C Class** – Homes that are average quality.

- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Low
- 25% GD Poor

**D Class** – Homes that are good quality.

- 70% GD Homes built 1998 and newer

Detached garages are priced as a 'B' class at 50% good. Heatilators are flat priced at \$1,500, swimming pools are at \$2,500 and car ports are at \$750.

The duplexes in NH 3210.10 are average **(C)** quality siding exteriors with 2 bedroom and 2 baths per side with floor or wall furnace and no garage. Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 50% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P11

This map consists of two neighborhoods, NH 4050.00-Ridgemere, and 4050.10-Ridgemere Duplexes. The map is bordered on the west by N Osage St, on the north by Amarillo Blvd East, on the south by SE 3<sup>rd</sup> Ave, and on the east by N Grand St.

The houses in NH 4050 were built from the early 1920's to the mid 1960's and range in size from 396sq.ft. to 2,704sq.ft. The houses are typically average (C) quality siding exterior homes with 2 bedrooms , 1 bath and floor furnace. The houses built in the 50's and 60's are average (C) quality with 2 bedrooms, 1 bath, forced air and a single car garage.

Homes in NH 4050 have a 0.65 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 55% GD Average
- 45% GD Fair
- 25% GD Poor

**C Class** – Homes that are average quality.

- 85%GD Homes built 2005 and newer
- 70% GD Good
- 65% GD Average
- 45% GD Low
- 25% GD Poor

Detached garages are priced as a 'B' class at 50% good. Heatilators are flat priced at \$1,500 and carports are at \$750.

The duplexes in NH 4050.10 were built from 1951 to 1963 and range in size from 900sq.ft. to 1,479sq.ft. and are average (C) quality siding structures with 2 bedrooms and 2 baths and floor furnace per side, and no garage. Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 55% GD Good
- 40% GD Average
- 35% GD Low/Poor

\*Exceptions due to quality and condition.

Effective: 2014



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P12

This map consists of two neighborhoods, 2300.00- Famous Heights Park, and 2300.10- Famous Heights Park-Duplexes. The map is bordered on the north by SE 3<sup>rd</sup> Ave, on the west by Osage St, on the south by Interstate 40 East, and on the east by Grand St.

The homes in NH 2300 were built from 1920 to 2008 and range in size from 404sq.ft. to 2,840sq.ft. The majority of the homes were built in the 1940's to the mid 1960's. The homes built in the 40's are typically average (C) quality siding or stucco under 1000 sf with 2 bedrooms, 1 bath, forced air and no garage. The homes built from the early 1950's through the mid 1960's are typically average (C) quality siding with 3 bedrooms, 1 baths, forced air with single car attached garage. There have been a few houses built in the late 1990's to 2008 that are brick veneer average (C) quality homes with 3 bedrooms, 2 baths, CH/AC and 2 car attached garages.

Homes in NH 2300 have a 0.84 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 10% GD Poor

**B Class** – Homes that are fair quality.

- 60% GD Good
- 40% GD Fair
- 30% GD Poor

**C Class** – Homes that are average quality.

- 85% GD Homes built 1996 and newer
- 65% GD Good
- 55% GD Average
- 45% GD Fair
- 30% GD Low
- 15% GD Poor

Detached garages are priced as a 'B' class at 50% good. Heatilators are flat priced at \$1,500, swimming pools are at \$2,500 and hot tubs are at \$1,000.

The duplexes in NH 2300.10 range in size from 1,209sq.ft. to 2,466sq.ft. and are average (C) quality typically built in the mid 1980's with 2 bedrooms and 1 bath per side, with forced air and no garage. Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 50% GD Average
- 35% GD Low

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P13

This map contains two neighborhoods, 2520.00-Grandview, and 2520.10-Grandview Duplexes. The map is bordered on the north by Interstate 40 East, on the west by Osage St, on the south by SE 34<sup>th</sup> Ave, and on the east by S Grand St.

The homes in NH 2520.00 were built from 1926 to 2013 and range in size from 576sq.ft to 3,250sq.ft. and are comprised of three distinguished types. The houses north of SE 27<sup>th</sup> Ave were typically built in the late 1940's to the mid 1950's and are average (C) quality siding homes with 2 bedrooms, 1 bath forced air and single car garage. The houses south of SE 27<sup>th</sup> Ave were built from the mid 1950's to the late 1970's and are average (C) quality siding and brick veneer, with 3 bedrooms and 2 baths, forced air with attached single car garages. The houses in the SW corner of the neighborhood are newer good (D) quality brick veneer built beginning in the mid 1980's to present with 3 bedrooms, 2 baths, CH/AC and 2 car attached garages.

Homes in NH 2520 have a 0.72 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 90% GD Homes built 1970 to 1994
- 85% GD Good
- 70% GD Average
- 55% GD Fair
- 40% GD Poor

**D Class** – Homes that are good quality.

- 85% GD Good
- 80% GD Average
- 70% GD Fair

Detached garages are priced as a 'B' class at 50% GD. Heatilators are flat priced at \$1,500, swimming pools are at \$6,000 and hot tubs are at \$1,000.

The duplexes in NH 2520.10 were built from 1953 to 1962 and range in size from 1,566 to 1,680 and are average (C) quality siding, with 2 bedrooms and 1 bath per side, forced air and no garage built in the early 1960's. These homes have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 50% GD Average

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P17

This map is located in rural Randall County and consists of one neighborhood; Haines Acres #1, which is in neighborhood code 60000.00 – Randall County Residential. This map is bordered by Farmers Ave. to the north, Osage St to the west, Loop 335 to the south and Grand St. to the east.

Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 45% GD

**C Class** – Homes that are average quality.

- 65% GD Good

- 55% GD Average

**D Class** – Homes that are good quality.

- 85% GD Good

- 75% GD Average

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P19

This map is located in rural Randall County and consists of one neighborhood; Southland Acres #1 which is in neighborhood code 1930 – Claude Hwy Osage. This map is bordered by Sundown Ln to the north, Osage St to the west, FM 1151 to the south and Tanglewood Rd to the east.

Homes in this neighborhood were built from 1925 to 2012 and range in size from 560sq.ft. to 4,163sq.ft. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 75% GD Manufactured homes 2000 and newer and site built Good
- 65% GD Manufactured homes 1999 and older

**C Class** – Homes that are average quality.

- 85% GD Built 1997 and newer
- 80% GD Good

**D Class** – Homes that are good quality.

- 80% GD

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P20

This map is located in rural Randall County and consists of one neighborhood; Ranch Acres South which is in neighborhood code 1930 – Claude Hwy Osage. This map is bordered by FM 1151 to the north, Osage St to the west, Tangle Aire Estates to the south and Tanglewood Rd to the east.

Homes in this neighborhood were built from 1925 to 2012 and range in size from 560sq.ft. to 4,163sq.ft. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 55% GD Fair
- 35% GD Low

**B Class** – Homes that are fair quality.

- 65% GD Good Manufactured homes priced as residences
- 55% GD Average Manufactured homes priced as residences
- 50% GD Average site built homes
- 45% GD Low Manufactured homes priced as residences
- 40% GD Fair site built homes
- 30% GD Low/Poor site built homes

**C Class** – Homes that are average quality.

- 80% GD Good built 1993 and newer
- 70% GD Average
- 60% GD Fair
- 50% GD Low

Detached garages are priced a a 'B' class. Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP P21

This map is located in rural Randall County and consists of two neighborhoods; 28155 - Tangle Aire Estates and 3600 - Palisades. This map is bordered by Ranch Acres to the north Osage St. to the west, vacant land to the south and Tanglewood Rd. to the east.

Homes in 28155 were built from 1965 to 2011 and range in size from 280sq.ft. to 4,679sq.ft. Homes are typically brick veneer with attached and/or detached garages. Some homes have detached equipment buildings. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality. (Built 1974 to 1995)

- 85% GD Good
- 65% GD Fair

**E Class** – Homes that are very good quality. (Built 1993 to 2011)

- 85% GD

Homes in Palisades were built from 1925 to 2012 and range in size from 600sq.ft. to 3,742sq.ft. Homes are a mixture of siding and brick veneer with attached and detached garages. These homes are built along the Palo Duro Creek. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 90% GD Newer site built homes
- 65% GD Good
- 60% GD Average
- 50% GD Fair
- 35% GD Low/Poor

**C Class** – Homes that are average quality.

- 90% GD Built 2000 and newer
- 85% GD Good
- 75% GD Average
- 65% GD Fair
- 50% GD Low
- 35% GD Poor

**D Class** – Homes that are good quality.

- 85% GD Good
- 75% GD Average
- 65% GD Fair
- 50% GD Low

Detached garages are priced as a 'B' class. Swimming pools are flat priced at \$5,000, carports are at \$750 and heatilators are at \$1,000.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP Q09

This map consists of NH 3300.00-Mesa Verde. This map is bordered on north by Hastings Ave, on the west by N Grand St, on the south by NE 24<sup>th</sup> Ave, and on the east by Eastern St.

This neighborhood is comprised of homes built from 1954 to 1978 and range in size from 858sq.ft. to 2,863sq.ft. Homes are typically average (C) quality siding or siding with brick wainscot on the front, with 3 bedrooms, 1 bath and single car garage.

These homes are appraised as C quality @ 70% good with a NH modifier of .77.

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP Q10

This map has two neighborhoods: NH 2180.00 - East Amarillo and 2180.10 – East Amarillo Duplex's. The map is bordered on the north by NE 24<sup>th</sup> Ave, on the west by N Grand St, on the south by Amarillo Blvd E, and on the east by N Eastern St.

The homes in 2180 were built from 1926 to 1970 and range in size from 480sq.ft. to 3,470sq.ft. Homes are typically average (C) quality siding exterior with 2 bedrooms, 1 bath with a single car garage. Homes in this neighborhood have a 0.74 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 70% GD Manufactured homes priced as residences
- 50% GD Average
- 35% GD Low
- 10% GD Poor

**C Class** – Homes that are average quality.

- 85% GD Built 2000 and newer
- 70% GD Good
- 60% GD Average
- 50% GD Fair
- 40% GD Low
- 25% GD Poor

**D Class** – Homes that are good quality.

- 70% GD Built 2011 and newer

Detached garages are priced as a 'B' class at 50% good. Heatilators are flat priced at \$1,500 and carports are at \$750.

Homes in NH 2180.10 were built from 1949 to 1984 and range in size from 1,008 sq.ft. to 1,740sq.ft. Homes have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 50% GD Good
- 35% GD Low

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP Q11

This map is comprised of NH 2930.00-Industrial City. This map is bordered on the north by Amarillo Blvd East, on the west by Grand St, on the south by SE 3<sup>rd</sup> Ave, and on the east by Eastern St.

This neighborhood is primarily fair **(B)** and average **(C)** quality siding houses with 2 bedrooms, 1 bath, forced air and no garage built from 1926 to 1966 and range in size from 432sq.ft. to 3,383sq.ft. This neighborhood is an isolated area in the SW corner of the section because of the railroad tracks crossing the entire center of the section and commercial property north of the tracks.

Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 20% GD Low
- 10% GD Poor

**B Class** – Homes that are fair quality.

- 70% GD Good quality manufactured homes priced as residences
- 60% GD Average quality manufactured homes priced as residences
- 50% GD Good
- 40% GD Average
- 20% GD Low
- 10% GD Poor

**C Class** – Homes that are average quality.

- 90% GD Built 2011 and newer
- 65% GD Good
- 50% GD Fair
- 35% GD Low

Detached garages are priced as a 'B' class at 40% good. Carports are flat priced at \$500.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP Q12

This map consists of three neighborhoods, 28070.00-Sunrise, 28070.10-Sunrise Duplexes and 28100 – Sunrise Small Neighborhoods. The map is bordered on the north by SE 3<sup>rd</sup> Ave, on the west by Grand St, on the south by Interstate 40 East, and on the east by Eastern St.

The houses in NH 28070 range from low **(A)** quality 2 bedroom 1 bath siding houses with less than 1000 sf, forced air and no garage built in the 1930's and 1940's to fair **(B)** quality 3 bedroom 1 bath siding houses with 1000-1500 sf, forced air, and no garage built in the 1920's to the 1950's. The average **(C)** quality houses in the neighborhood were built from the 1940's to the late 1960's and are typically siding exterior with 3 bedrooms, 2 baths, forced air and single attached or detached garages. Homes in this neighborhood have a 0.70 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 65% GD Good
- 50% GD Average
- 35% GD Low
- 10% GD Poor

**B Class** – Homes that are fair quality.

- 70% GD Manufactured homes priced as residences
- 60% GD Good
- 50% GD Average
- 40% GD Fair
- 30% GD Low
- 20% GD Poor
- 10% GD Very Poor/Unlivable

**C Class** – Homes that are average quality.

- 85% GD Built 1979 and newer
- 65% GD Good
- 55% GD Average
- 45% GD Fair
- 35% GD Low
- 20% GD Poor

Homes in NH 28100 are located between SE 14<sup>th</sup> Ave and Interstate 40 and east of Trigg St. Most of these homes were once duplexes and were converted to single family residences. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 60% GD Manufactured homes priced as residences
- 40% GD Fair
- 15% GD Poor

**C Class** – Homes that are average quality.

- 65% GD Good
- 50% GD Fair
- 30% GD Low/Poor

Detached garages are priced as a 'B' class at 30% GD. Heatilators are flat priced at \$1,500 and carports are at \$750.

The duplexes in NH 28070.10 were built primarily in the early 1950's and are fair **(B)** quality siding structures with 2 bedrooms and 1 bath per side with no garages. Homes in this neighborhood have a 0.76 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 55% GD Good
- 45% GD Fair
- 25% GD Low/Poor

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP Q13

This map contains three neighborhoods, 2290.00- Famous Heights, 2310.00- Famous Heights-Small Neighborhood, and 2300.10-Famous Heights-Duplexes. The map is bordered on the north by Interstate 40 East, on the west by Grand St, on the south by SE 34<sup>th</sup> Ave, and on the east by Eastern St.

The houses in NH 2310.00 comprise the majority of the map with almost 900 homes. These houses were built from 1960 to the late 1990's. The houses built in the 1960's are typically average (**C**) quality brick veneer with 3 bedrooms, 1 bath, CH/AC and 1 car garage. The house built in the 1970's and later are typically average (**C**) quality brick veneer with 3 bedrooms, 2 baths, CH/AC and 2 car garages. Homes in this NH have a 0.82 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 85% GD Built 1982 to 1994
- 75% GD Built 1980 and older Good
- 70% GD Average
- 60% GD Fair
- 50% GD Low

**D Class** – Homes that are good quality.

- 75% GD Built 1999 and newer

The houses in NH 2290.00 were built beginning in 1998 through 2007. This area is primarily isolated in the west part of the map and the houses are typically good (**D**) quality brick veneer with 3 bedrooms, 2 baths, CH/AC and 2 car garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 55% GD Average
- 40% GD Low
- 35% GD Manufactured homes priced as residences

**C Class** – Homes that are average quality.

- 80% GD Built 2007
- 75% GD Built 1915 to 1978 Good
- 60% GD Average
- 45% GD Low

**D Class** – Homes that are good quality (Built 1998 and newer)

- 75% GD Good
- 70% GD Average

Detached garages are priced as a 'B' class at 50% good. Swimming pools are flat priced at \$5,000, hot tubs are at \$1,000, heatilators are at \$1,500 and carports are at \$750

The duplexes in the map are in NH 2300.10 and range from average **(C)** quality siding duplexes built in the early 1950's with 2 bedrooms and 1 bath per side with forced air and no garage to average **(C)** quality brick veneer duplexes built in the mid 1980's with 2 bedrooms and 2 baths per side with forced air and no garage. Homes in this neighborhood have a 0.76 NH modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 75% GD GoodBuilt 2000 and newer
- 45% GD Fair

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP Q14

This map contains one neighborhood 1150.00-Brookhollow. This is a small neighborhood in the northwest corner of the section bordered on the west by Grand St, on the north by SE 34<sup>th</sup> Ave.

The homes in this neighborhood were primarily built beginning in 1980 through 1989 with a few built after 1996 and range in size from 1,216sq.ft. to 2,680sq.ft. These homes are all primarily average (C) quality brick veneer with 3 bedrooms, 2 baths, and 2 car garages with CH/AC.

Homes in this NH have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 75% GD Good
- 70% GD Average

Detached garages are priced as a 'B' class at 50% good. Heatilators are flat priced at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP Q20

This map is located in rural Randall County and consists of one neighborhood; Richland Acres which is in neighborhood code 1930 – Claude Hwy Osage. This map is bordered by FM 1151 to the north, Tanglewood Rd to the west, Lake Tanglewood to the south and Johns Way Blvd to the east.

Homes in this neighborhood were built from 1925 to 2012 and range in size from 560sq.ft. to 4,163sq.ft. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**A Class** – Homes that are low quality.

- 70% GD Average
- 50% GD Fair
- 30% GD Low

**B Class** – Homes that are fair quality.

- 80% GD Built 2001 and newer
- 75% GD Built 1990 to 2000
- 70% GD Built 1989 and older
- 60% GD Average
- 50% GD Fair
- 40% GD Low
- 30% GD Poor

**C Class** – Homes that are average quality.

- 90% GD Good built 2001 and newer
- 75% GD Average
- 50% GD Low

Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.



## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP R06

This map is located in rural Potter County and consists of one neighborhood; 3330 - Mesilla Park. This map is bordered by Cherry Ave. on the North, Eastern St. on the west, Willow Creek Rd. on the south and Denton St. on the east. All sections around this map are vacant land.

Homes in Mesilla Park are siding and brick veneer with attached and/or detached garages. Some homes have detached equipment buildings.

Homes in this neighborhood were built from 1928 to 2011 and range in size from 420sq.ft. to 4,650sq.ft. Homes have a 0.77 neighborhood modifier and are appraised as follows:

**B Class** – Homes that are fair quality.

- 80% GD Good
- 65% GD Average
- 50% GD Fair
- 40% GD Low/Poor

**C Class** – Homes that are average quality.

- 70% GD Good
- 65% GD Average

**D Class** – Homes that are good quality.

- 80% GD Good
- 70% GD Average
- 55% GD Fair

Detached garages are priced as a 'C' class at 50% good. Carports are flat priced at \$750 and heatilators are at \$1,500.

\*Exceptions due to quality and condition.

Effective: 2014

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP R09

This map consists of one neighborhood; 3700 – Park Terrace. This map is bordered by vacant land on the north, Eastern St. on the west, NE 24<sup>th</sup> on the south and vacant land on the east.

Homes in NH 3700 were built from 1981 to 2002 and range in size from 728sq.ft. to 2,128sq.ft. The vast majority of these homes are manufactured homes. Some are elected as real property and attached to the land and some are elected as personal property and are on personal property accounts.

The homes elected as real property are appraised as **B** quality @ 50% good with a NH modifier of .77.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP R10

This map consists of two neighborhoods; 2210 – Eastridge and 2210.10 – Eastridge Duplex. This map is bordered by NE 24<sup>th</sup> on the north, Eastern St. on the west, Amarillo Blvd. on the south and Whitaker Rd. on the east.

Homes in 2210 were built from 1930 to 2010 and range in size from 384sq.ft. to 3,325sq.ft. The older siding homes built prior to 1970 are typically average (C) quality with 2 bedrooms, 1 bath and single car garages with forced air. The newer homes built after 1975 are typically average (C) quality with 3 bedrooms, 2 baths and two car attached garages and CH/AC.

These homes are appraised as C quality @ 70% good with a NH modifier of .84.

Homes in 2210.10 are average (C) quality duplexes with 2 bedrooms, 1 bath per side with forced air and no garage.

The duplexes were built from 1954 to 1960 and range in size from 1,440sq.ft. to 2,320sq.ft. Homes are appraised as C quality @ 35% good with a NH modifier of .77.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP R12

This map consists of four neighborhoods; 28080 – Sunrise Park, 28080.10 – Sunrise Park Good, 28080.20 – Sunrise Park Duplex and 28100 – Sunrise Park Small Neighborhoods. This map is bordered by vacant land on the north, Eastern St. on the west, Interstate 40 on the south and Whitaker Rd. on the east.

Homes in NH 28080 were built from 1960 to 1986 and range in size from 840sq.ft. to 2,828sq.ft. The older homes are typically siding with single car attached garages with 2 bedrooms and 1 bathroom and forced air. The newer homes were either siding or brick veneer single car attached garages and 3 bedrooms with 1 bathrooms and CH/A. These homes are classified as average **(C)** quality.

These homes are appraised as **C** quality @ 85% good with a NH modifier of .76.

Homes in NH 28080.10 were built from 1997 to 2005 and range in size from 1,028sq.ft. to 1,762sq.ft. Homes are located on the east side of the map. Homes are typically average quality **(C)** brick veneer with some siding and single car attached garages. Homes have 3 bedrooms and 1 bath and CH/AC.

These homes are appraised as **C** quality @ 90% good with a NH modifier of .76.

Homes in NH 28080.20 were built from 1952 to 2007 and range in size from 1,320sq.ft. to 1,740sq.ft. Homes are average quality duplexes with 2 bedrooms, 1 bath per side, no garage and built in 1952.

These homes are appraised as **C** quality @ 55% good with a NH modifier of .76.

Homes in NH 28100 were built 1950 to 2006 and range in size from 504sq.ft. to 3,408sq.ft. Built originally as duplexes with 2 bedrooms and 1 bath per side with forced air and no garage and later converted to single family homes. These are average **(C)** quality and are located south of SE 14<sup>th</sup> Ave.

These homes are appraised as **C** quality @ 65% good with a NH modifier of .77.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP R17

This map is located in rural Randall County and consists of one neighborhood; 3162 – Lonesome Dove Estates. This map is bordered by Farmers Ave to the north, Eastern St to the west, Loop 335 to the south and Whitaker Rd to the east.

Homes in this neighborhood were built from 1970 to 2013 and range in size from 1,500sq.ft. to 3,870sq.ft. These homes have a 0.80 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 90% GD Homes located on Loop 335 and Eastern St

**E Class** – Homes that are very good quality.

- 95% GD

Heatilators are flat priced at \$1,500 for 'D' class and \$2,500 for 'E' class, swimming pools are at \$10,000.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP U09

This map consists of one neighborhood; 2330 – Folsom Acres. This map is bordered by unimproved land on the north, south and the east. It is bordered by Folsom Rd. on the west. This is a small neighborhood located in with in the City of Amarillo but bordered by unimproved land.

Homes in NH 2330 were built from 1994 to 2011 and range in size from 1,195 sq.ft. to 1,946 sq.ft. These homes are typically brick veneer with attached garages. Homes typically have 3 to 4 bedrooms and 1 to 2 bathrooms.

These homes are appraised as D quality, those built in the 1990's are @ 75% gd, and those built in the 2000's are @ 80% gd , all with a NH modifier of .77.

\*Exceptions due to quality and condition.

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### MAP U28

This map is located in rural Randall County and consists of two neighborhoods; 3640 – Palo Duro Canyon Estates and 28050 – Sunday Canyon. This map is bordered by vacant land on the north and west and on the rim of Palo Duro Canyon State Park on the south and east.

Homes in NH 3640 were built from 2006 to 2013. Homes are brick veneer or stucco having either attached or detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality. (1,378sq.ft. to 1,392sq.ft.)

- 90% GD Good
- 85% GD Average

**E Class** – Homes that are very good quality. (1,927sq.ft. to 2,558sq.ft.)

- 90% GD

**F Class** – Homes that are excellent quality. (3,463sq.ft. – 3,681sq.ft.)

- 70% GD

**G Class** – Homes that are superior quality. (6,777sq.ft.)

- 90% GD @ \$150/sq.ft.

Homes in NH 28050 were built from 1955 to 2010. Homes are brick veneer or siding with either attached or detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 85% GD Good
- 65% GD Average
- Others at lower %GD

**D Class** – Homes that are good quality. (1,048sq.ft. to 2,853sq.ft.)

- 90% GD Homes built 2001 and newer

**F Class** – Homes that are excellent quality. (2,514sq.ft. to 3,450sq.ft.)

- 70% GD

Detached garages are priced as a 'B' class on 'C' class homes. Heatilators are flat priced at \$1,500 and carports are at \$750.

\*Exceptions due to quality and condition.

Effective: 2014

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **NH 28375 VALLE DE ORO**

This neighborhood consists of three maps; PLAT ZZ03X & ZZ04X. This neighborhood is located 23 miles northwest of Amarillo, TX on RM 2381. Its bordered by the Canadian River on the north and east side and rough ranch land on its south and west side.

Homes in NH 28375 are a mix of style and construction. Homes range in age from 1926 to current date and in size from 330 to 3200 square foot.

**A Class** – Homes that are low quality.

- 30% GD Poor
- 45% GD Average
- 70% GD Good

**B Class** – Homes that are fair quality.

- 30% GD Poor
- 45% GD Average
- 70% GD Good

**C Class** – Homes that are good quality.

- 40% GD Poor
- 45% GD Fair
- 65% GD Average
- 70% GD Good

\*Exceptions due to quality and condition.



## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **MAP X09 & X10**

These maps consists of one neighborhood; 2770 – Highland Park Village. These homes were all built as military housing when the army base was open in Amarillo. The majority of these homes are now owned by Amarillo College with a few having private ownership. These maps are bordered by US Highway 60 on the north, J Ave. on the west, FM 2575 on the south and FM 1912 on the east.

Homes in 2770 were all built in 1958 as military housing and range in size from 1,002 sq.ft. to 2,442 sq.ft. The homes are brick veneer with attached carports. Homes typically have 1 to 3 bedrooms and 1 to 2 bathrooms. Homes in this neighborhood have a 0.80 neighborhood modifier and are appraised as follows:

**C Class** – Homes that are average quality.

- 35% Good

## **SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS**

### **RIVERFALLS**

Riverfalls, NH code 4066, is a neighborhood located in rural Randall County, nestled at the northwest edge of Lake Tanglewood overlooking Palo Duro Creek and the canyon. It is located in maps R21, R22 and R23. This is a newer development that is going to have a private runway located on the north side near the entrance.

Homes in Riverfalls were built from 2005 to 2013 and range in size from 1,190 sq.ft. to 5,802 sq.ft. Homes are brick veneer and stucco with attached garages. Some homes also have detached garages. Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

## SYNOPSIS OF RESIDENTIAL NEIGHBORHOODS

### THE CANYONS

The Canyons neighborhood code is 28180.00 and it is located in rural Randall County. It is located in Maps Q22, Q23 and R23 which lie on the southwestern edge of Lake Tanglewood. This neighborhood is bordered by Lake Tanglewood to the north and east and vacant land to the west and south.

Homes in this neighborhood were built from 1999 to 2013. Homes are brick veneer or stucco. Homes have attached garages with some also having detached garages. The majority of these homes are custom built.

Homes in this neighborhood have a 0.77 neighborhood modifier and are appraised as follows:

**D Class** – Homes that are good quality.

- 80% GD One home

**E Class** – Homes that are very good quality.

- 95% GD Homes range in size from 2,093sq.ft. to 2,630sq.ft.

**F Class** – Homes that are excellent quality.

- 75% GD Homes range in size from 2,654sq.ft to 5,598sq.ft.
- 80% GD Homes that are located on Frog Leap

Swimming pools are flat priced at \$10,000.

\*Exceptions due to quality and condition.

## **Attachment I: Commercial Market Survey example**

# Potter-Randall Appraisal District

5701 HOLLYWOOD ROAD (LOOP 335) (PO BOX 7190 ) AMARILLO, TX 79114-7190

PHONE (806) 358-1601 FAX (806) 355-8426

Visit our web site @ [www.prad.org](http://www.prad.org) Email: [info@prad.org](mailto:info@prad.org)

August 11, 2014

SUNBIRD CONSTRUCTION LLC  
PO BOX 1368  
AMARILLO, TX 79105-1368

RE: R-086-3420-3545.0  
0 MAVERICK ST AMARILLO  
WESTERN-AIR ADDN # 21  
LOT 02A BLOCK 0006

Dear Property Owner:

We have received warranty deed information indicating that you have purchased the above-described property.

We are in the process of conducting a market survey. By gathering current market information, we are able to establish any changes in market trends that may affect property values.

We would appreciate you sending us the information listed below and any additional information concerning the sale, such as a copy of the sales contract.

Date of Purchase: (month,day,year) \_\_\_\_/\_\_\_\_/\_\_\_\_

Sale Price (Excluding closing and finance costs) \$ \_\_\_\_\_

Was property for sale? ☐ Yes ☐ No If no, explain \_\_\_\_\_

How was this purchase financed? ☐ FHA ☐ VA ☐ Bank, mortgage company or third party  
☐ VLB ☐ Assumption ☐ Financed by Seller ☐ Other

Were there unusual circumstances? \_\_\_\_\_

If financed: Down payment \$ \_\_\_\_\_ Interest \_\_\_\_\_ % Years Financed \_\_\_\_\_

Was purchase a 1031 exchange? \_\_\_\_\_

Was an appraisal made? ☐ Yes ☐ No If so, appraised value \_\_\_\_\_ (Please Attach copy)

Will property be used at current use or alternate? Explain \_\_\_\_\_

What buildings or structures were on the property at the time of purchase? (Circle all that apply)

House      Barn      Garage      Mobile Home      Storage Building      Commercial Property

Other (Explain) \_\_\_\_\_

Was this purchase from a relative? ☐ Yes ☐ No Was this a foreclosed property? ☐ Yes ☐ No

Did this purchase include any personal property (i.e. farm/ranch equipment, vehicles, boats, livestock, furniture, business inventory, etc)? ☐ Yes ☐ No

List the items of personal property negotiated as part of the sale price \_\_\_\_\_

I paid \$ \_\_\_\_\_ for the land and/or buildings and \$ \_\_\_\_\_ for the personal property.

Signature \_\_\_\_\_ Telephone/Email Address \_\_\_\_\_  
Property Owner

We appreciate your cooperation and thank you in advance for sending us this information as soon as possible.  
If you have any questions, please contact our office at (806) 358-1601.

Potter-Randall Appraisal District



## **Attachment J: Commercial Apartment Survey Worksheet**

Potter - Randall Appraisal District  
Apartment Survey Worksheet  
Survey Year 2015

**Account Number** R-001-1600-1500.0  
**Apartment Group** APAM00  
**Apartment Name** WINCHESTER APTS  
5509 SW 9TH AVE AMARILLO

**Total Appraised Value** \$13,366,190  
**Notes:** 40 GARAGES @ \$75  
120 CARPORTS @ \$25

**Fireplace:** S  
**Sprinkler System:** Y  
**Floors:** 3  
**Down Units:** 0  
**Gas:** N  
**Water:** T  
**Electricity:** T  
**Contact Name:** JORDAN  
**Phone Number:** 354-3400  
**Survey Date:** 01/29/2014  
**Ovr Occ Rate:** 95  
**Gross SQ FT:** 229,824  
**Year Built:** 2005  
**Land SQ FT:** 472,587  
**Time Adj:** 0

<u>Sequence #</u>	<u>Apt Units</u>	<u>Occ. Units</u>	<u>Apt. Type</u>	<u>Bedrooms</u>	<u>Baths</u>	<u>SQ Feet</u>	<u>Rent Amount</u>
1	60		A2	1	1	725	
2	30		A2 1	1	1	725	
3	20		A2 FP	1	1	725	
4	10		A2F 1	1	1	725	
5	10		A3	1	1	805	
6	48		B1	2	2	965	
7	26		B1 1	2	2	965	
8	24		B1 FP	2	2	965	
9	10		B1F 1	2	2	965	
10	10		B3	2	2	1,110	
11	8		C1	3	2	1,100	
<b>Total Units</b>	<b>256</b>						

**Attachment K: 2015-2016 Commercial Reappraisal Schedule**



## **Commercial Reappraisals w/ Schedule Changes by Year**

2016- Fast Food Restaurant, Hotel, Motel, Restaurant, Convenient Store, Bank, Bank Mini

2015- Mini Stg. Warehouse, Office, Office Medical, Office Dental, Multiple Residence, Garage Mini Lube, Neighborhood Center, Store Department, Regional Center, Community Center

2014- Theatres, Bowling Alleys, Schools, Churches, Fire Stations, Home Group Care, Hospital Convelescant, Home for the Elder, Day Care Centers, Markets, Warehouse Storage, Warehouse Distribution, Warehouse Cold-Storage, Warehouse Transit, Garage Service, Garage Showroom, Garage Automotive, Fitness Center, Mortuaries, Jail Police Station, Truck Stop

2013- Fast Food Restaurants, Hotel, Motel, Restaurant, Convenient Stores

2012-Mini Stg. Warehouse, Office, Multiple Residence, Garage Mini Lube, Neighborhood Center, Store Department, Regional Center, Community Center

2011- Theatres, Bowling Alleys, Schools, Mini-Warehouse, Store Discount, Store Retail, Churches, Fire stations-Staffed & Volunteer, Home Group Care, Hospital Convalescent, Home for the Elder, Radio Station, Television Station, Day Care Center, Health Club, Garage Mini-Lube, Market

2010 – Hotel, Motel, Restaurant, Convenient Store, Office Medical, Office Dental

2009 – Store Warehouse Storage, Warehouse Storage, Garage Service, Warehouse Cold - Storage, Garage Automotive, Garage Showroom, Warehouse Distribution, Fast Food Restaurants, Store Discount, Store Department

2008 – Multiple Residences, Apartments

2007 – Garage Mini- Lubes , Neighborhood Center, Store Department, Regional Center, Store Discount, Store Retail, Office Medical, Office, Office Dental, Community Centers, Restaurants

# 2015 COMMERCIAL REAPPRAISAL SCHEDULE

TASK	APPRAISER	ASSIGN DATE	COMP. DATE				Supervisor Review
<b>1. Building Permits</b>							
Phase I (Remain from 2014 & New)	TW,JD,GR,RL	7/10/2014					
Phase II (Completions & New)							
<b>2. Land</b>							
Map							
K Tier (east side) City of Amarillo							
L Tier							
M Tier							
N Tier (West side)							
K9,K10,L9,10							
K11,K12,L11,12	RPL	8/4/2014	8/6/2014				
K13,K14,L13,L14	RPL	8/6/2014					
K15,K16,L15,L16	JMD	8/5/2014					
K17,K18,L17,L18	JMD	8/1/2014	8/5/2014				
M7,N6,N7	TAW	8/5/2014	8/6/2014				
M8,M9,N8,N9	TAW	8/6/2014					
M10,M11,N10,N11							
M12,M13,N12,N13							
M14,M15,L14,L15							
M16,N16							
<b>3. New Schedules</b>							
Mini Stg Warehouse (112)							
Office (1583)							
Office Medical (152)							
Office Dental (40)							
Hospital (7)							
Multiple Residence (555)							
Apartments (178)							
Garage Mini Lube (22)							
Neighborhood Center (118)							
Store Department (5)							
Regional Center (6)							

# 2015 COMMERCIAL REAPPRAISAL SCHEDULE

TASK	APPRAISER	ASSIGN DATE	COMP. DATE				Supervisor Review
Community Center (6)							
5. Current Surveys							
Apartments (178)							
Motels & Hotels (107)							
Shopping Centers (125)							
Office (1518)							
Restaurant (233)							
Mini-Warehouse (127)							
Store Discount (92)							
Fast Food (158)							
Warehouse (1534)							
6. CHG Findr/Sketch Chckr							

# 2016 COMMERCIAL REAPPRAISAL SCHEDULE

TASK	APPRAISER	ASSIGN DATE	COMP. DATE				Supervisor Review
<b>1. Building Permits</b>							
Phase I (Remain from 2015 & New)							
Phase II (Completions & New)							
<b>2. Land</b>							
Map							
N Tier ( East side)							
O Tier							
P Tier							
Q Tier							
R Tier							
S Tier							
T Tier							
<b>3. New Schedules</b>							
Fast Food Restaurant (163)							
Restaurarant (226)							
Convenient Store (159)							
Hotel (22)							
Motel (80)							
Banks (17)							
Bank Mini (6)							
<b>5. Current Surveys</b>							
Apartments (178)							
Motels & Hotels (107)							
Shopping Centers (125)							
Office (1518)							
Restaurant (233)							
Mini-Warehouse (127)							
Store Discount (92)							
Fast Food (158)							

2016 COMMERCIAL REAPPRAISAL SCHEDULE

TASK	APPRAISER	ASSIGN DATE	COMP. DATE				Supervisor Review
Warehouse (1534)							
6. CHG Findr/Sketch Chckr							

## **Attachment L: Commercial Neighborhood Codes**

## COMMERCIAL NEIGHBORHOODS

Neighborhood Code	Description
90110.01	WAREHOUSE TRANSIT
90120.01	APARTMENTS LA TOUR CONDO
90120.02	APARTMENTS 2400 POLK CONDO
90120.03	APARTMENTS PALO DURO VILLAGE COOP
90120.04	APARTMENTS EAGLE CENTER LOFTS
90150.01	BANKS CANYON
90150.02	BANKS AMARILLO 2001 & NEWER
90150.03	BANKS AMARILLO 1996 TO 2000
90150.04	BANKS AMARILLO 1990 TO 1996
90150.05	BANKS AMARILLO 1980 TO 1989
90150.06	BANKS AMARILLO 1970 TO 1979
90150.07	BANKS AMARILLO 1950 TO 1969
90160.01	BARBER-BEAUTY SHOP
90200.01	BOWLING ALLEYS
90210.00	CHURCHES
90270.01	CONVENIENCE STORE LOW QLTY Poor-Fair Location
90270.02	CONVENIENCE STORE LOW QLTY Avg-Good Location
90270.03	CONVENIENCE STORE AVG QLTY Poor-Fair Location
90270.04	CONVENIENCE STORE AVG QLTY Avg-Good Location
90270.05	CONVENIENCE STORE Good Quality
90270.06	CONVENIENCE STORE AVG QLTY 1960'S & OLDER
90270.07	CONVENIENCE STORE AVG QLTY 1970'S
90270.08	CONVENIENCE STORE AVG QLTY 1980'S
90270.09	CONVENIENCE STORE AVG QLTY 1990'S & NEWER
90270.10	CONVENIENCE STORE GOOD QLTY 1990'S > 2500 SF
90270.11	CONVENIENCE STORE GOOD QLTY 2000-2006 > 2500 SF
90270.12	CONVENIENCE STORE GOOD QLTY 2007 & NEWER > 2500 SF
90290.00	FIRE STATION STAFFED
90300.01	FRATERNAL BUILDINGS - 01
90300.02	FRATERNAL BUILDINGS - 02
90320.01	GARAGE AUTOMOTIVE AVERAGE QUALITY
90320.02	GARAGE AUTOMOTIVE GOOD QUALITY
90340.01	GARAGE SERVICE LOW QLTY 0-4,999 SF
90340.02	GARAGE SERVICE LOW QLTY 5,000-9,999 SF
90340.03	GARAGE SERVICE LOW QLTY 10,000-29,999 SF
90340.04	GARAGE SERVICE LOW QLTY > 29,999 SF
90340.05	GARAGE SERVICE AVG QLTY 0-4,999 SF
90340.06	GARAGE SERVICE AVG QLTY 5,000-9,999 SF
90340.07	GARAGE SERVICE AVG QLTY 10,000-29,999 SF
90340.08	GARAGE SERVICE AVG QLTY > 29,999 SF
90340.09	GARAGE SERVICE GOOD QLTY 0-4,999 SF
90340.10	GARAGE SERVICE GOOD QLTY 5,000-9,999 SF
90340.11	GARAGE SERVICE GOOD QLTY 10,000-29,999 SF
90340.12	GARAGE SERVICE GOOD QLTY > 29,999 SF
90340.13	TRUCK DEALERSHIPS

## COMMERCIAL NEIGHBORHOODS

Neighborhood Code	Description
90340.14	GARAGE SERVICE/OFFICE AVG QULTY
90350.00	CAR DEALERSHIPS
90410.00	HOME FOR THE ELDERLY
90450.01	FAST FOOD RESTAURANT Good qlty, good location
90450.02	FAST FOOD RESTAURANT Avg qlty, avg-good location
90450.03	FAST FOOD RESTAURANT Low qlty, avg-poor location
90501.01	MARKET - HIGH TO MEDIUM TRAFFIC
90510.01	MORTUARIES
90521.00	MOTEL GOOD LOCATION GOOD QUALITY
90521.01	MOTEL 45-300 UNITS SW IH-40
90521.02	MOTEL 45-150 UNITS SW IH-40
90521.03	MOTEL 45-300 UNITS SW IH-40
90521.04	MOTEL <75 UNITS E IH-40
90521.05	MOTEL 15-75 UNITS AMARILLO BLVD E IH-40
90521.06	MOTEL >75 UNITS AMARILLO BLVD
90521.10	Hotel Full Service
90531.00	APARTMENT > 200 UNITS, SW, BEST,DEV
90531.01	APARTMENT > 115 UNITS SW, BETTER
90531.02	APARTMENT > 140 UNITS, SW, STABLE OR DECLINING
90531.03	APARTMENT > CHDO UNITS
90531.04	APARTMENT > 50 UNITS, STABLE OR DECLINING
90531.05	APARTMENT 60-200 UNITS, WEST, 1st BELOW GRADE
90531.06	APARTMENT 40-100 UNITS, STABLE OR DECLINING
90531.07	APARTMENT > 4-19 UNITS, STABLE OR DECLINING
90531.08	APARTMENT 20-60 UNITS, STABLE OR DECLINING
90532.01	APARTMENT CANYON NEWER
90532.02	APARTMENT OLDER CANYON NICER
90532.03	APARTMENT OLDER CANYON
90533.01	APARTMENT LOW INCOME
90540.01	OFFICE GOOD QUALITY >4999 sq ft GOOD-AVG LOC
90540.02	OFFICE GOOD QUALITY <4999 sq ft GOOD-AVG LOC
90540.03	OFFICE AVG QUALITY >3999 sq ft GOOD-FAIR LOC
90540.04	OFFICE AVG QUALITY <3999 sq ft GOOD-FAIR LOC
90540.05	OFFICE LOW QUALITY >4999 sq ft AVG-POOR LOCC
90540.06	OFFICE LOW QUALITY <4999 sq ft AVG-POOR LOC
90540.07	OFFICE RANDALL COUNTY
90540.08	OFFICE POTTER COUNTY
90540.09	OFFICE CANYON
90540.10	USED CAR DEALER(OFFICE AND SERVICE GAR)
90541.01	OFFICE DOWNTOWN OFFICE BLDGS
90541.02	OFFICE SUBURBAN OFFICE BLDGS
90541.03	OFFICE SUBURBAN OFFICE BLDGS
90541.04	OFFICE DOWNTOWN OFFICE BLDGS
90550.01	OFFICE MEDICAL 1969 AND PRIOR
90550.02	OFFICE MEDICAL 1970 - 1979



## COMMERCIAL NEIGHBORHOODS

Neighborhood Code	Description
90550.03	OFFICE MEDICAL 1980 - 1989
90550.04	OFFICE MEDICAL 1900 - 1999
90550.05	OFFICE MEDICAL 2000 AND NEWER
90551.01	OFFICE MEDICAL SURVEY
90551.02	COULTER PROFESSIONAL OFFICE CONDOS
90580.01	RESTAURANT GOOD-AVG QUALITY GOOD LOCATION
90580.02	RESTAURANT AVERAGE QUALITY AVERAGE LOCATION
90580.03	RESTAURANT LOW QUALITY POOR LOCATION
90580.04	RESTAURANT OUTSIDE CITY LIMITS
90590.01	UNIVERSITY / COLLEGE
90600.01	SCHOOL CLASSROOM
90610.01	SCHOOL MULTI-PURPOSE
90650.01	SKATING RINKS
90700.01	STORE DISCOUNT > 100,000 SF
90700.02	STORE DISCOUNT 30,000 SF to 100,00 SF
90700.03	STORE DISCOUNT 10,000 SF to 30,000 SF
90700.04	STORE DISCOUNT < 10,000 SF
90710.01	STORE RETAIL GOOD QUALITY
90710.02	STORE RETAIL AVG QUAL GOOD LOCATION
90710.03	STORE RETAIL AVG QUAL AVG-FAIR LOCATION
90710.04	STORE RETAIL LOW QUAL AVG-FAIR LOCATION
90710.05	STORE RETAIL LOW QUAL POOR LOCATION
90710.06	STORE RETAIL 1989 & OLDER CANYON
90710.07	STORE RETAIL DOWNTOWN & WEST 6TH AVE
90720.01	THEATERS
90740.01	WAREHOUSE DIST LOW QLTY 0-4,999 SF
90740.02	WAREHOUSE DIST LOW QLTY 5,000-9,999 SF
90740.03	WAREHOUSE DIST LOW QLTY 10,000-29,999 SF
90740.04	WAREHOUSE DIST LOW QLTY > 29,999 SF
90740.05	WAREHOUSE DIST AVG QLTY 0-4,999 SF
90740.06	WAREHOUSE DIST AVG QLTY 5,000-9,999 SF
90740.07	WAREHOUSE DIST AVG QLTY 10,000-29,999 SF
90740.08	WAREHOUSE DIST AVG QLTY >29,999 SF
90740.09	WAREHOUSE DIST GOOD QLTY 0-4,999 SF
90740.10	WAREHOUSE DIST GOOD QLTY 5,000-9,999 SF
90740.11	WAREHOUSE DIST GOOD QLTY 10,000-29,999 SF
90740.12	WAREHOUSE DIST GOOD QLTY >29,999 SF
90751.01	MINI-WAREHOUSE AVG-GOOD QUALITY
90751.02	MINI-WAREHOUSE AVG QUALITY
90751.03	MINI-WAREHOUSE LOW QUALITY
90751.04	MINI-WAREHOUSE LOW QUALITY-TRK BEDS
90752.01	MINI-WAREHOUSE AVG QUALITY CANYON
90752.02	MINI-WAREHOUSE LOW QUALITY CANYON
90752.03	MINI-WAREHOUSE LOW QUALITY CANYON-TRK BEDS
90753.01	MINI-WAREHOUSE LOW-AVG QUALITY RUR. POTTER

## COMMERCIAL NEIGHBORHOODS

Neighborhood Code	Description
90753.02	MINI-WAREHOUSE LOW QUALITY RUR. POTTER-TRK BEDS
90754.01	MINI-WAREHOUSE LOW AVG QUALITY RUR. RANDALL
90754.02	MINI-WAREHOUSE LOW QUALITY RUR. RANDALL-TRK BEDS
90760.01	WAREHOUSE STG LOW QLTY 0-4,999 SF
90760.02	WAREHOUSE STG LOW QLTY 5,000-9,999 SF
90760.03	WAREHOUSE STG LOW QLTY 10,000-29,999 SF
90760.04	WAREHOUSE STG LOW QLTY >29,999 SF
90760.05	WAREHOUSE STG AVG QLTY 0-4,999 SF
90760.06	WAREHOUSE STG AVG QLTY 5,000-9,999 SF
90760.07	WAREHOUSE STG AVG QLTY 10,000-29,999 SF
90760.08	WAREHOUSE STG AVG QLTY >29,999 SF
90760.09	WAREHOUSE STG GOOD QLTY 0-4,999 SF
90760.10	WAREHOUSE STG GOOD QLTY 5,000-9,999 SF
90760.11	WAREHOUSE STG GOOD QLTY 10,000-29,999 SF
90760.12	WAREHOUSE STG GOOD QLTY >29,999 SF
90760.13	WAREHOUSE/OFFICE AVG QLTY
90770.01	SERVICE STATIONS CANYON
90770.02	SERVICE STATIONS AMARILLO-VACANT & POOR COND
90770.03	SERVICE STATIONS AMARILLO 1950'S & STILL OPER
90801.00	SHP CTR GOODLOC, GOOD QLTY, LARGER
90801.01	SHP CTR AVG TO GOOD LOC,GOOD QLTY>20,000SF
90801.02	SHP CTR AVG TO GOOD LOC,GOOD QLTY<26,000SF
90801.03	SHP CTR SW LOC ENCLOSED MALLS
90801.04	SHP CTR AVG TO GOOD LOC, GOOD QLTY>75,000SF
90801.05	SHP CTR AVG TO GOOD LOC, AVG QLTY>50,00SF
90801.06	SHP CTR AVG TO GOOD LOC, AVG QLTY<50,00SF
90801.07	SHP CTR FAIR TO AVG LOC, AVG QLTY, OLDER <18,000SF
90801.08	SHP CTR FAIR TO AVG LOC, AVG QLTY OLDER >18,000SF
90801.11	SHP CTR FAIR TO AVG LOC, LOW QLTY, OLDER>15,000SF
90801.12	SHP CTR FAIR TO AVG LOC, LOW QLTY, OLDER <15,000SF
90820.00	DRIVE THRU CARWASH
90830.00	SELF SERVICE CARWASH
90850.01	RACQUETBALL COURT
90860.01	RADIO STATION
90870.01	TELEVISION STATIONS
90890.01	BANK MINI
90980.01	SMALL SELF SERVE STA.
90990.00	DAY CARE CENTERS
91010.01	HIGH SCHOOLS
91020.01	MIDDLE SCHOOLS / JR HIGH
91030.01	ELEMENTARY SCHOOLS
91080.01	STORE WAREHOUSE DISC
91080.02	STORE WAREHOUSE DISC
91100.01	GARAGE MINI LUBE LOW QUALITY-GOOD AVERAGE LOC
91100.02	GARAGE MINI LUBE AVG QUALITY-GOOD AVERAGE LOC

## COMMERCIAL NEIGHBORHOODS

Neighborhood	Description
Code	Description
91120.01	OFFICE DENTAL W OF WASHINGTON 1990 & NEWER
91120.02	OFFICE DENTAL E OF WASHINGTON 1990 & NEWER
91120.03	OFFICE DENTAL W OF WASHINGTON 1970 - 1989
91120.04	OFFICE DENTAL E OF WASHINGTON 1970 - 1989
91120.05	OFFICE DENTAL W OF WASHINGTON 1969 & EARLIER
91120.06	OFFICE DENTAL E OF WASHINGTON 1969 & EARLIER
91120.07	OFFICE DENTAL CANYON
91140.00	FIRE STATION VOLUNTEER
91200.01	BAR
91350.01	TRUCKSTOPS
91380.00	DRUG STORE
99000.01	COMMERCIAL VACANT LAND
99900.01	MISC. COMMERCIAL

## **Fast Food & Restaurant**

### **LCQ Codes**

#### **Neighborhoods:**

90540.01 FAST FOOD RESTAURANT GOOD QLTY, GOOD LOCATION  
90540.02 FAST FOOD RESTAURANT AVG QLTY, AVG-GOOD LOCATION  
90540.03 FAST FOOD RESTAURANT LOW QLTY, AVG-POOR LOCATION

90580.01 RESTAURANT GOOD-AVG QUALITY GOOD LOCATION  
90580.02 RESTAURANT AVERAGE QUALITY AVERAGE LOCATION  
90580.03 RESTAURANT LOW QUALITY POOR LOCATION  
90580.04 RESTAURANT OUTSIDE CITY LIMITS

#### **LOCATION:**

1. Locations along major streets between Soncy and Whitaker. These are heavy traffic flow areas according to the City of Amarillo traffic engineering. Often times at lighted corners. Well defined parking areas.
2. These are just off of major streets or are set back behind other development on the major streets. Busy but not heavy traffic with less traffic flow according to City of Amarillo traffic engineering. Well defined parking areas.
3. Lower traffic artery locations off of major streets. Lower traffic counts according to City of Amarillo Traffic engineering. Less well defined but adequate parking.
4. Located off major traffic streets in suburban areas with declining neighborhoods. No major traffic flow. Lower visibility with limited parking.

**CONDITION:**

1. Excellent (New Construction or total remodel)
2. Good (10 years old or newer & maintained)
3. Average (Maintained Property)
4. Fair (Older property, some deferred maint.)
5. Poor (Neglected, repairs necessary)

**QUALITY (Follows Construction Quality):**

1. Excellent
2. Good
3. Average
4. Fair
5. Low
6. Cheap

## **GARAGE MINI LUBE**

### **Neighborhoods**

91100.01	Garage Mini Lube	Low Quality	Good - Average Location
91100.02	Garage Mini Lube	Average Quality	Good - Average Location

### **LOCATION (see map)**

Good -1

Average -2

Fair - 3

Poor – 4

### **CONDITION**

Excellent – 1 (New Construction or total remodel)

Good – 2 (10 years old or newer & maintained)

Average – 3 (Maintained Property)

Fair – 4 (Older property, some deferred maint.)

Poor – 5 (Neglected, repairs necessary)

### **QUALITY (Follow Construction Quality)**

Excellent – 1

Good – 2

Average – 3

Fair – 4

Low – 5

## **MARKET NEIGHBORHOODS**

### **LOCATION**

- 1. High traffic volume and high neighborhood population.**
- 2. Medium traffic volume and medium neighborhood population.**
- 3. Low traffic volume and low neighborhood population.**

### **CONDITION / AGE**

- 1. 1990's**
- 2. 1980's**
- 3. 1970's**
- 4. 1960's**

### **QUALITY**

- 1. Superior Street Appeal: High walls, c-block, tilt-up or common brick construction.**
- 2. Normal Street Appeal: Normal wall height, c-block, tilt-up or common brick construction.**
- 3. Inferior Street Appeal: Normal or less wall height, c-block, metal or frame construction.**

### **AMENITIES**

- 1. Full Service: bakery, pharmacy, or delicatessen**
- 2. Market and produce**
- 3. Smaller stores with basic service**

### **MARKETS INCLUDED ON SHOPPING CENTERS SURVEY**

**United - 45th & Bell**  
**United - I-40 E & Grand**

**R022 6000 0500**  
**R035 0900 1000**

**Bell Plaza Shopping Center**  
**Grand Plaza Shopping Ctr**

## **Office Medical LCQ Codes**

### **NEIGHBORHOODS**

- 90550.01 Office Medical 1969 and prior
- 90550.02 Office Medical 1970-1979
- 90550.03 Office Medical 1980-1989
- 90550.04 Office Medical 1990-1999
- 90550.05 Office Medical 2000 and newer

### **LOCATION**

#### **1 Rating**

- A) Medical offices located near hospitals and medical centers
- B) Very active business area
- C) Heavy traffic flow from city of Amarillo Planning and Zoning Department
- D) Well maintained and defined parking area

#### **2 Rating**

- A) Located away from major medical facilities
- B) Business area is average in activity
- C) Moderate traffic flow from Amarillo Planning and Zoning Department
- D) Well defined parking area

#### **3 Rating**

- A) Located away from major medical facilities
- B) Business area beginning a downward transition
- C) Light traffic flow from Amarillo Planning and Zoning Department
- D) Adequate off street parking area



## **CONDITION / AGE**

**(Remodeling, How it is maintained, Effective Age)**

<u>1 Rating</u>	Excellent (New Construction or total remodel)
<u>2 Rating</u>	Good (10 years old or newer & maintained)
<u>3 Rating</u>	Average (Maintained Property)
<u>4 Rating</u>	Fair (Older property, some deferred maint.)
<u>5 Rating</u>	Poor (Neglected, repairs necessary)

## **QUALITY / CONSTRUCTION**

**(Construction Type and Design, Retail Mix)**

<u>1 Rating</u>	Medical office complex newly constructed, better designed, excellent materials, with good access and excellent utility outlets and plumbing fixtures available
<u>2 Rating</u>	Constructed during the last ten to fifteen years, good design, with very good materials, average access and good utility outlets
<u>3 Rating</u>	Constructed during the last ten to twenty years, average to good design, with average to good materials, average access and average utility outlets available, Little to no functional obsolescence
<u>4 Rating</u>	Constructed during the 1950's and 1960's with an older design, minimum utilities available, average materials and functional obsolescence

## **FINISH**

<u>1 Rating</u>	100% completed structure
<u>2 Rating</u>	85% - 99% finished footage of shell structure
<u>3 Rating</u>	70% - 84% finished footage of shell structure
<u>4 Rating</u>	55% - 69% finished footage of shell structure
<u>5 Rating</u>	40% - 54% finished footage of shell structure
<u>6 Rating</u>	25% - 39% finished footage of shell structure
<u>7 Rating</u>	24% or less finished footage of shell structure

# HOTEL/MOTEL LCQ CODES

## NEIGHBORHOODS

90521.00 Motel/Hotel Good Quality, Good Location  
90521.01 Motel 45-300 Units SW IH-40  
90521.02 Motel 45-150 Units SW IH-40  
90521.03 Motel 45-300 Units SW IH-40  
90521.04 Motel <75 Units E IH-40  
90521.05 Motel 15-75 Units Amarillo Blvd E IH-40  
90521.06 Motel >75 Units E IH-40

## MOTEL SALES ADJUSTMENT ANALYSIS

**TIME** Normally prices rise over time due to inflation and supply. Sales indicated that the market is stabilizing after being overbuilt in recent years.

**LOCATION** Properties located along major thoroughfares and in newer developing areas are considered superior to properties along secondary roads or in declining areas.

Sales with inferior locations are adjusted upward.  
Sales with superior locations are adjusted downward.

### CONDITION/AGE

Sales with inferior condition and age are adjusted upward.  
Sales with superior condition and age are adjusted downward.

### OCCUPANCY/RENTS

A property's occupancy/rent is directly related to the amount of income it produces, which is directly related to value; therefore, the lower the occupancy/rent, the less valuable the property.

Sales with lower occupancy/rents are adjusted upward.  
Sales with higher occupancy/rents are adjusted downward.

**QUALITY/CONSTRUCTION**

Sales with inferior quality and construction are adjusted upward.  
Sales with superior quality and construction are adjusted downward.

**SIZE**

Motels with larger units generally sell for less per square foot.  
Sales of larger unit size than subject require upward adjustment on a per square foot basis.

Sales of smaller unit size than subject require downward adjustment on a per square foot basis.

Motels with larger units generally sell for more per unit.  
Sales of larger unit size than subject require downward adjustments on a per unit basis.

Sales of smaller unit size than subject require upward adjustments on a per square foot basis.

**UNIT DENSITY**

Motels with lower density per acre are generally more valuable than properties with higher unit density per acre.

Sales with substantially larger unit density than the subject require upward adjustment.

Sales with substantially smaller unit density than the subject require downward adjustment.

**AMENITIES**

Sales with more amenities are adjusted downward.  
Sales with fewer amenities are adjusted upward.

## ADJUSTMENTS OF SALES

### LOCATION

#### EXAMPLE

- 1 - BEST:
- 2 - GOOD: COULTER, I-40
- 3 - AVERAGE: I-40 EAST OF GRAND, CANYON
- 4 - FAIR: AMARILLO BLVD WEST OF BELL, CANYON DRIVE
- 5 - POOR: DOWNTOWN AMARILLO
- 6 - VERY POOR: HIGHWAY 66, AMARILLO BLVD EAST OF BELL

### CONDITION/AGE

- 1- EXCELLENT (NEW CONSTRUCTION OR TOTAL REMODEL)
- 2- GOOD (10 YEARS OLD OR NEWER & MAINTAINED)
- 3- AVERAGE (MAINTAINED PROPERTY)
- 4- FAIR (OLDER PROPERTY, SOME DEFERRED MAINT.)
- 5- POOR (NEGLECTED, REPAIRS NECESSARY)

### QUALITY

- 1-EXCELLENT
- 2-GOOD
- 3-AVERAGE
- 4-FAIR
- 5-LOW

### AMENITIES

- 01 FULL SERVICE-RESTAURANT, LOUNGE, MEETING ROOMS, SWIMMING POOL
- 02 (ANY THREE) RESTAURANT, LOUNGE, MEETING ROOMS, SWIMMING POOL
- 03 MEETING ROOMS, SWIMMING POOL
- 04 SWIMMING POOL
- 05 MOTEL ONLY

## OFFICE LCQ CODES

### NEIGHBORHOODS

- 90540.01 Office Good Quality >4999 sq ft Good-Avg Loc
- 90540.02 Office Good Quality <4999 sq ft Good-Avg Loc
- 90540.03 Office Avg Quality >3999 sq ft Good-Fair Loc
- 90540.04 Office Avg Quality <3999 sq ft Good-Fair Loc
- 90540.05 Office Low Quality >4999 sq ft Avg-Poor Loc
- 90540.06 Office Low Quality <4999 sq ft Avg-Poor Loc
- 90540.07 Office Randall County
- 90540.08 Office Potter County
- 90540.09 Office Canyon
- 90540.10 Used Car Dealer (Office and Service Garage)
- 90541.01 Office Downtown Office Bldgs, Larger, Multi-Story
- 90541.02 Office Suburban Office Bldgs, Larger, Multi-Story
- 90541.03 Office Suburban Office Bldgs
- 90541.04 Office Downtown Office Bldgs

### LOCATION

#### 1 Rating

- A) Centers along I-40 from Soncy to Grand
- B) Very active business area
- C) Heavy traffic flow from city of Amarillo Planning and Zoning Department
- D) Well maintained and defined parking area

#### 2 Rating

- A) Located on major streets between Soncy and Grand
- B) Business area is average in activity
- C) Moderate traffic flow from Amarillo Planning and Zoning Department
- D) Well defined parking area

#### 3 Rating

- A) Major business streets in suburban areas
- B) Business area beginning a downward transition
- C) Light traffic flow from Amarillo Planning and Zoning Department
- D) Adequate off street parking area

#### 4 Rating

- A) Located off major streets in suburban area
- B) Declined business type neighborhood
- C) No major traffic flow from Amarillo Planning and Zoning Department
- D) Limited parking

## **CONDITION / AGE**

**(Remodeling, How it is maintained, Effective Age)**

<u>1 Rating</u>	Excellent – 1 (New Construction or total remodel)
<u>2 Rating</u>	Good – 2 (10 years old or newer & maintained)
<u>3 Rating</u>	Average – 3 (Maintained Property)
<u>4 Rating</u>	Fair – 4 (Older property, some deferred maint.)
<u>5 Rating</u>	Poor – 5 (Neglected, repairs necessary)

## **QUALITY / CONSTRUCTION**

**(Follow Construction Quality)**

<u>1 Rating</u>	Excellent
<u>2 Rating</u>	Good
<u>3 Rating</u>	Average
<u>4 Rating</u>	Fair
<u>5 Rating</u>	Low

## **FINISH**

<u>1 Rating</u>	100% completed structure
<u>2 Rating</u>	85% - 99% finished footage of shell structure
<u>3 Rating</u>	70% - 84% finished footage of shell structure
<u>4 Rating</u>	55% - 69% finished footage of shell structure
<u>5 Rating</u>	40% - 54% finished footage of shell structure
<u>6 Rating</u>	25% - 39% finished footage of shell structure
<u>7 Rating</u>	24% or less finished footage of shell structure



## OFFICE SURVEY (Non Multi-Tenant)

90540.01	Office	Good Quality	>4999 sq ft	Good-Avg Location
90540.02	Office	Good Quality	<4999 sq ft	Good-Avg Location
90540.03	Office	Average Quality	>3999 sq ft	Good-Fair Location
90540.04	Office	Average Quality	<3999 sq ft	Good-Fair Location
90540.05	Office	Low Quality	>4999 sq ft	Avg-Poor Location
90540.06	Office	Low Quality	<4999 sq ft	Avg-Poor Location
90540.07	Office	Randall County		
90540.08	Office	Potter County		
90540.09	Office	Canyon		

### LOCATION (see map)

Good -1

Average -2

Fair - 3

Poor – 4

### CONDITION

Excellent – 1 (New Construction or total remodel)

Good – 2 (10 years old or newer & maintained)

Average – 3 (Maintained Property)

Fair – 4 (Older property, some deferred maint.)

Poor – 5 (Neglected, repairs necessary)

### QUALITY (Follow Construction Quality)

Excellent – 1

Good – 2

Average – 3

Fair – 4

Low – 5

# NEIGHBORHOOD CENTERS

## NEIGHBORHOODS

- 90801.00 SHP CTR GOOD LOC, GOOD QLTY, LARGER
- 90801.01 SHP CTR AVG TO GOOD LOC, GOOD QLTY > 20,000 SF
- 90801.02 SHP CTR AV TO GOOD LOC, GOOD QLTY < 26,000 SF
- 90801.03 SHP CTR SW LOC ENCLOSED MALLS
- 90801.04 SHP CTR AVG TO GOOD LOC, GOOD QLTY > 75,000 SF
- 90801.05 SHP CTR AVG TO GOOD LOC, AVG QLTY > 50,000 SF
- 90801.06 SHP CTR AVG TO GOOD LOC, AVG QLTY < 50,000 SF
- 90801.07 SHP CTR FAIR TO AVG LOC, AVG QLTY OLDER < 18,000 SF
- 90801.08 SHP CTR FAIR TO AVG LOC, AVG QLTY OLDER > 18,000 SF
- 90801.11 SHP CTR FAIR TO AVG LOC, LOW QLTY OLDER > 15,000 SF
- 90801.12 SHP CTR FAIR TO AVG LOC, LOW QLTY OLDER < 15,000 SF

## LOCATION

### 1 Rating

- A) Centers along I-40 from Soncy to Grand
- B) Major intersections on north-south Streets between Soncy and Georgia, which lie south of I-40 and north of 45th
- C) Heavy traffic count studies from the city of Amarillo Planning and Zoning Department
- D) Typical growth area and development of city
- E) Typically has more than one anchor store

### 2 Rating

- A) Major business streets off of major intersections
- B) Southwest quadrants of the city, south of I-40, west of Washington
- C) Heavy to moderate traffic count study from the city of Amarillo Planning and Zoning Department
- D) Has at least one anchor store

### 3 Rating

- A) Off of the major business streets
- B) Moderate to light traffic count
- C) Not in a heavy retail area
- D) Neighborhood is in transition
- E) May or may not have anchor tenant

### 4 Rating

- A) Neighborhood has gone through transition and is on a decline
- B) No anchor tenant
- C) Retail target toward immediate neighborhood consumer

### 5 Rating

- A) Declined neighborhood
- B) No major traffic flow
- C) No anchor store

## **CONDITION / AGE**

**(Remodeling, How it is maintained, Effective Age)**

- |                 |   |
|-----------------|---|
| <u>1 Rating</u> | Excellent (New Construction or total remodel) |
| <u>2 Rating</u> | Good (10 years old or newer & maintained)     |
| <u>3 Rating</u> | Average (Maintained Property)                 |
| <u>4 Rating</u> | Fair (Older property, some deferred maint.)   |
| <u>5 Rating</u> | Poor(Neglected, repairs necessary)            |

## **QUALITY / CONSTRUCTION**

**(Construction Type and Design, Retail Mix)  
Major Components: Major Anchor, Retail Mix**

- |                 |   |
|-----------------|---|
| <u>1 Rating</u> | Intermediate group of stores; larger project than neighborhood strip project; better design; better materials; good retail mix comprised of major department anchors                  |
| <u>2 Rating</u> | Neighborhood center of average design; average materials; mixed quality anchors comprised of department, retail and restaurant; good retail mix including major franchise tenants     |
| <u>3 Rating</u> | Typical neighborhood center of average design; average material, average building code with large discount or market anchors and average retail mix including lower franchise tenants |
| <u>4 Rating</u> | Typical older neighborhood strip center; obsolete in style and design; built  |

to minimum building code standards; one or no anchor stores; tenant mix is limited which may or may not include any franchise tenants

## **FINISH**

<u>1 Rating</u>	100% completed structure
<u>2 Rating</u>	85% - 99% finished footage of shell structure
<u>3 Rating</u>	70% - 84% finished footage of shell structure
<u>4 Rating</u>	55% - 69% finished footage of shell structure
<u>5 Rating</u>	40% - 54% finished footage of shell structure
<u>6 Rating</u>	25% - 39% finished footage of shell structure
<u>7 Rating</u>	24% or less finished footage of shell structure

## **Store Retail & Store Discount**

### **LCQ Codes**

#### **Neighborhoods**

- 90700.01 STORE DISCOUNT > 100,000 SF
- 90700.02 STORE DISCOUNT 30,000 SF TO 100,000 SF
- 90700.03 STORE DISCOUNT 10,000 SF TO 30,000 SF
- 90700.04 STORE DISCOUNT <10,000 SF
- 90710.01 STORE RETAIL GOOD QUALITY
- 90710.02 STORE RETAIL AVG QUAL GOOD LOCATION
- 90710.03 STORE RETAIL AVG QUAL AVG-FAIR LOCATION
- 90710.04 STORE RETAIL LOW QUAL AVG-FAIR LOCATION
- 90710.05 STORE RETAIL LOW QUAL POOR LOCATION
- 90710.06 STORE RETAIL 1989 & OLDER CANYON
- 90710.07 STORE RETAIL DOWNTOWN & WEST 6<sup>TH</sup> AVE

#### **Location (See location map)**

1. Good
2. Average
3. Fair
4. Poor

Note: Use color coded map located in s:commercial/maps for reference on the quality of location.

#### **Condition/Age**

1. Excellent (New Construction or total remodel)
2. Good (10 years old or newer & maintained)
3. Average (Maintained Property)
4. Fair (Older property, some deferred maint.)
5. Poor (Neglected, repairs necessary)

Note: Each property can be moved up or down depending on remodeling or lack thereof.

**Quality(Follow Construction Quality)**

1. Excellent
2. Good
3. Average
4. Fair
5. Low

## WAREHOUSE STORAGE AND DISTRBUTION

### NEIGHBORHOODS

90760.01	WAREHOUSE STG LOW QLTY 0-4,999 SF
90760.02	WAREHOUSE STG LOW QLTY 5,000-9,999 SF
90760.03	WAREHOUSE STG LOW QLTY 10,000-29,999 SF
90760.04	WAREHOUSE STG LOW QLTY >29,999 SF
90760.05	WAREHOUSE STG AVG QLTY 0-4,999 SF
90760.06	WAREHOUSE STG AVG QLTY 5,000-9,999 SF
90760.07	WAREHOUSE STG AVG QLTY 10,000-29,999 SF
90760.08	WAREHOUSE STG AVG QLTY >29,999 SF
90760.09	WAREHOUSE STG GOOD QLTY 0-4,999 SF
90760.1	WAREHOUSE STG GOOD QLTY 5,000-9,999 SF
90760.11	WAREHOUSE STG GOOD QLTY 10,000-29,999 SF
90760.12	WAREHOUSE STG GOOD QLTY >29,999 SF
90760.13	WAREHOUSE/OFFICE AVG QLTY

90740.01	WAREHOUSE DIST LOW QLTY 0-4,999 SF
90740.02	WAREHOUSE DIST LOW QLTY 5,000-9,999 SF
90740.03	WAREHOUSE DIST LOW QLTY 10,000-29,999 SF
90740.04	WAREHOUSE DIST LOW QLTY > 29,999 SF
90740.05	WAREHOUSE DIST AVG QLTY 0-4,999 SF
90740.06	WAREHOUSE DIST AVG QLTY 5,000-9,999 SF
90740.07	WAREHOUSE DIST AVG QLTY 10,000-29,999 SF
90740.08	WAREHOUSE DIST AVG QLTY >29,999 SF
90740.09	WAREHOUSE DIST GOOD QLTY 0-4,999 SF
90740.1	WAREHOUSE DIST GOOD QLTY 5,000-9,999 SF
90740.11	WAREHOUSE DIST GOOD QLTY 10,000-29,999 SF
90740.12	WAREHOUSE DIST GOOD QLTY >29,999 SF

### LOCATION (see map)

Best-0  
Good -1  
Average -2  
Fair - 3  
Poor – 4

## **WAREHOUSE STORAGE AND DISTRBUTION**

### **CONDITION**

Excellent – 1 (New Construction or total remodel)

Good – 2 (10 years old or newer & maintained)

Average – 3 (Maintained Property)

Fair – 4 (Older property, some deferred maint.)

Poor – 5 (Neglected, repairs necessary)

### **QUALITY (Follow Construction Quality)**

Excellent – 1

Good – 2

Average – 3

Fair – 4

Low – 5



## GARAGE SERVICE

### **NEIGHBORHOODS**

90340.01	GARAGE SERVICE LOW QLTY 0-4,999 SF
90340.02	GARAGE SERVICE LOW QLTY 5,000-9,999 SF
90340.03	GARAGE SERVICE LOW QLTY 10,000-29,999 SF
90340.04	GARAGE SERVICE LOW QLTY > 29,999 SF
90340.05	GARAGE SERVICE AVG QLTY 0-4,999 SF
90340.06	GARAGE SERVICE AVG QLTY 5,000-9,999 SF
90340.07	GARAGE SERVICE AVG QLTY 10,000-29,999 SF
90340.08	GARAGE SERVICE AVG QLTY > 29,999 SF
90340.09	GARAGE SERVICE GOOD QLTY 0-4.999 SF
90340.1	GARAGE SERVICE GOOD QLTY 5.000-9.999 SF
90340.11	GARAGE SERVICE GOOD QLTY 10.000-29.999 SF
90340.12	GARAGE SERVICE GOOD QLTY > 29,999 SF

### **LOCATION (see map)**

Best-0  
Good -1  
Average -2  
Fair - 3  
Poor – 4

### **CONDITION**

Excellent – 1 (New Construction or total remodel)  
Good – 2 (10 years old or newer & maintained)  
Average – 3 (Maintained Property)  
Fair – 4 (Older property, some deferred maint.)  
Poor – 5 (Neglected, repairs necessary)

### **QUALITY (Follow Construction Quality)**

Excellent – 1  
Good – 2  
Average – 3  
Fair – 4  
Low – 5

**Attachment M: Commercial Unit Value Comparison example**

Apartment Survey 2014

APAM01 EQUITY

ACCOUNT NUMBER	MAP	PROPERTY NAME	ADDRESS	YRBLT	UNITS	GROSS SF	NET SF	Avg Unit	RENTSF	M.E.S. VALUE	Land Value	SQR FTVAL	UNITVAL	CLASS	%GD	L	C	M.E.S. less Land	SQR FTVAL	UNITVAL	
R-006-1900-4300.0	J13	WILLOW GLEN	7101 WOOLFIN AVE	1983	360	272,506	271,496	754	0.82	\$ 12,164.184	\$ 321,560	\$44.75	\$33.673	MRDD	0.60	2	2	3	\$ 11,272.804	41.37	\$ 31,313
R-006-3450-0800.0	L15	CANYONS AT 45 WEST	4101 SW 45TH AVE	1980	328	297,246	290,028	894	0.84	\$ 11,616.282	\$ 1,211,096	\$39.06	\$33.415	MRDD	0.70	2	3	3	\$ 10,404.585	35.00	\$ 31,721
R-001-1760-02000.0	K15	RED OAK	5601 BELL ST	1984	224	183,227	184,240	823	0.87	\$ 8,408.730	\$ 1,181,177	\$45.52	\$37.539	MRDD	0.75	2	3	3	\$ 7,247.553	37.51	\$ 32,385
R-006-3420-1600.0	L15	TREEPOINT	4711 S VIRGINIA ST	1984	246	172,531	163,048	686	0.86	\$ 6,880.108	\$ 676,366	\$39.88	\$27.742	MRDD	0.70	2	3	3	\$ 6,203.742	35.96	\$ 28,015
R-006-4620-2240.0	J11	QUAIL CREEK	6600 PLUM CREEK DR	1983	152	127,312	131,208	863	0.81	\$ 5,368.917	\$ 582,397	\$42.17	\$35.322	MRDD	0.72	2	3	3	\$ 4,786.520	37.60	\$ 31,490
R-006-3450-1200.0	L15	INDIAN TRAIL	4120 PRAIRIE AVE	1982	118	93,106	92,488	784	0.82	\$ 3,661.520	\$ 328,170	\$39.54	\$31.199	MRDD	0.70	2	3	3	\$ 3,353.350	36.02	\$ 28,418
R-006-3420-0600.0	J13	THE MEADOWS	4600 S VIRGINIA ST	1983	184	134,365	127,952	693	0.83	\$ 5,325.516	\$ 456,958	\$36.63	\$28.943	MRDD	0.70	2	3	3	\$ 4,868.560	36.23	\$ 26,460
R-006-1900-4000.0	J13	HUNTINGTON POINTE	6801 WOLF LIN AVE	1984	216	173,330	170,688	790	0.80	\$ 6,350.000	\$ 470,187	\$36.64	\$29.398	MRDD	0.68	2	3	3	\$ 5,879.813	33.92	\$ 27,221
R-073-0530-5430.0	H4	DOVE PARK	7501 SEVILLE DR	1983	160	133,120	136,480	853	0.82	\$ 5,539.922	\$ 744,180	\$41.62	\$34.625	MRDD	0.70	2	3	3	\$ 4,795.742	36.03	\$ 29,973
R-076-2014-3802.0	O14	SILVER OAK	1710 SE 34TH AVE	2008	240	275,649	240,360	1,002	0.80	\$ 10,067.442	\$ 219,324	\$36.52	\$41.948	MRDD	0.70	3	1	3	\$ 9,848.118	35.73	\$ 41,034
R-073-0550-4940.0	H4	CHASEWOOD	3420 COULTER ST	1984	224	187,869	173,182	773	0.89	\$ 7,708.546	\$ 1,040,214	\$41.03	\$34.413	MRDD	0.65	1	3	3	\$ 6,668.332	35.49	\$ 29,769
R-065-1580-0140.0	J14	NEWPORT	6100 SW 45TH AVE	1984	216	156,376	162,335	752	0.96	\$ 8,648.273	\$ 1,223,568	\$55.30	\$40.038	MRDD	0.93	1	2	3	\$ 7,424.685	47.48	\$ 34,374
R-065-1580-0162.0	J14	COUNTRY CLUB VILLAS	4401 COULTER ST	1983	282	227,707	223,180	791	0.94	\$ 10,768.016	\$ 1,642,872	\$47.29	\$38.184	MRDD	0.78	1	2	3	\$ 9,125.144	40.07	\$ 32,359
R-066-4570-0570.0	J16	STONEGATE	6400 BELL ST	1997	208	181,281	180,912	870	0.92	\$ 8,767.490	\$ 1,148,785	\$48.36	\$42.151	MRDD	0.80	2	2	3	\$ 7,618.705	42.03	\$ 36,628
			Median	1984	220	177,305	171,935	731	0.86	\$ 8,058.638	\$ 832,885	\$41.32	\$34.973		0.70	2	2	3		36.13	\$ 31,402

**Attachment N: 2015-2016 Business Personal Reappraisal  
Schedule**

# **2015-2016 Business Personal Property Reappraisal Schedule**

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2015 – After completion of the 2014 appraisal roll certification about mid-July, a review and research begins using all available sources to look for new or existing businesses not on the roll already. Category to be researched this year is landscape businesses.

Starting August 1, 2014 with new data base in place, begin working prior year field notes to make all necessary changes to the new roll. This includes updating mailing addresses, changing locations, correcting ownership, voiding accounts and making value adjustments.

Next we start reviewing Assumed Name Certificates that were filed after January 1, 2014 to begin setting up new accounts that need to be placed on the 2015 appraisal roll.

September 8, upon completion of the above two processes we print out the worksheets for all businesses that are in place on the 2015 roll to begin the field work/drive-by phase of verification of all businesses. This is done in the City of Amarillo and Canyon by the Senior Appraiser and two Field Appraisers in the BP department. The out-lying rural areas are done by the residential appraisers during the county sweep verification process. Each appraiser is to verify ownership, existence and value of each account. The VIT roll is to be verified and update at this time as well by the Sr. Appraiser. The new declaration and monthly statement forms are printed and mailed mid-December.

Beginning of January all renditions are printed and mailed. We begin a review of all non-rendered accounts from prior year to verify values are in equalization. As filed renditions are returned, the appraisers work these to place values on accounts for 2015.

2016 – The same above process is repeated each year. Upon completion of the 2015 appraisal roll certification the category to be reviewed will be Communication Towers.

**Attachment O: Business Personal Property PCA Neighborhood  
Codes**



G1 Real Property: Oil and Gas  
Property Use Code (PCA\_CD)  
997.00 OIL AND GAS

G2 Real Property: Minerals  
Property Use Code (PCA\_CD)

G3 Real Property: Other Sub-surface Interests in Lan  
Property Use Code (PCA\_CD)

J1 Water systems  
Property Use Code (PCA\_CD)

J2 Gas Distribution systems  
Property Use Code (PCA\_CD)  
441.00 GAS UTILITY COMPANY

J3 Electric Companies and Electric Co-ops  
Property Use Code (PCA\_CD)  
363.00 ELECTRIC UTILITY COMPANY

J4 Telephone Companies and Telephone Co-ops  
Property Use Code (PCA\_CD)  
396.00 FIBER OPTIC SYSTEM  
849.00 TELEPHONE COMPANY

J5 Railroads  
Property Use Code (PCA\_CD)  
766.00 RAILROADS

J6 Pipelines  
Property Use Code (PCA\_CD)  
740.00 PIPELINES & COMPRESSORS

J7 Cable Companies  
Property Use Code (PCA\_CD)  
210.00 CABLE TV UTILITY COMPANY

J8 Other  
Property Use Code (PCA\_CD)

L1 Personal Property: Commercial  
Property Use Code (PCA\_CD)  
100.00 ABSTRACT AND TITLE COMPANIES  
102.00 ACCOUNTANTS  
104.00 ADVERTISING AND SIGN COMPANY  
106.00 AIRLINES

108.00	AIRCRAFT
110.00	ANTIQUES
112.00	APARTMENTS
114.00	APPLIANCE STORES
116.00	ARCHITECTS
118.00	ART SUPPLIES & GALLERIES
119.00	ARTS & CRAFTS
120.00	ATTORNEYS
122.00	AUCTION COMPANIES
124.00	AUTO CLEAN UP & DETAIL SHOPS
126.00	AUTO PAINT AND BODY
128.00	AUTO GARAGES
129.00	AUTO GLASS
130.00	AUTO UPHOLSTERERS
132.00	AUTO SUPPLIES
134.00	AUTO TIRES & BATTERIES
136.00	AUTO WRECKING & JUNK
137.00	AUTO DEALERS, PREDOMINATELY WHOLESALE
138.00	AUTO DEALERS, NEW
140.00	AUTO DEALERS, USED
142.00	TRUCK DEALERS
143.00	AUTO TOWING
146.00	AWNING COMPANIES
148.00	BAIL BOND SERVICE
150.00	BAKERIES BREAD
152.00	BAKERY SHOPS
154.00	BANKS
158.00	BARS
160.00	BARBER SHOPS
162.00	BARBER & BEAUTY SUPPLY
165.00	HAIR STYLISTS / INDIVIDUALS
166.00	BEAUTY SHOPS
167.00	BICYCLES
168.00	BLUE PRINTING & REPRODUCTION
170.00	BOATS
172.00	BOOKS & NEW STANDS
175.00	BOOTH & SELF STORAGE UNITS
184.00	BROKERS
192.00	POOLS, BLDG SUPPLIES, HOT TUBS
200.00	BUS COMPANIES
216.00	CAFES & RESTAURANTS
218.00	CAFETERIAS
224.00	CANDY MANUFACTURING & SALES
230.00	CAR WASHES
232.00	CARBON & CHEMICALS
235.00	CARPENTERS & CABINETS SHOPS
237.00	CARPET CLEANING
240.00	CATTLE COMPANIES
248.00	CERAMICS
264.00	CHIROPRACTORS
272.00	ALTERATIONS & DRY CLEANERS
278.00	CELLULAR SALES
280.00	CLINICS & LABS

300.00	CLOTHING STORES
304.00	COMMUNICATIONS - TOWER EQUIPMENT
305.00	COMMUNICATIONS SALES & SERVICE
306.00	COIN DEALERS
307.00	CONSIGNMENTS
308.00	COMPUTER RELATED EQUIPMENT
309.00	CONCESSIONS & CATERING - MOBILE
310.00	CONSULTING FIRMS
311.00	CONTRACTORS - BUILDING
312.00	CONTRACTORS - ELECTRICAL
315.00	CONVALESCENT HOMES
316.00	CONVENIENCE STORES
317.00	COUNSELING
318.00	CREDIT UNIONS
324.00	DAY NURSERIES - CHILD CARE
325.00	DAYCARE - IN HOME
327.00	DELIVERY SERVICES
328.00	DENTAL LAB & SUPPLY
344.00	DEPARTMENT STORES
350.00	DOCTORS - MEDICAL
351.00	DOCTORS - DENTISTS
360.00	DRUG STORES
365.00	ELECTRONIC SALES
367.00	ELEVATOR - GRAIN
369.00	ELECTRICAL SUPPLY
370.00	EMPLOYMENT AGENCIES
376.00	SURVEYORS
380.00	EQUIPMENT & INDUSTRIAL SUPPLY
384.00	ESTATES
387.00	FABRIC STORE
390.00	FARM SUPPLY/IMPLEMENTS
392.00	FENCE CO., SPRINKLERS, LANDSC.
400.00	FINANCE COMPANIES
402.00	FITNESS CLUBS
405.00	FLOOR COVERING
408.00	FLORISTS
420.00	ART SUPPLIES, FRAMING
432.00	FUNERAL DIRECTORS
440.00	FURNITURE STORES
444.00	GEOLOGISTS & ENGINEERS
448.00	GLASS
456.00	GRAIN & FEED STORES
460.00	GROCERY & FOOD WHOLESALE
464.00	GROCERY - RETAIL
472.00	HARDWARE
480.00	HEARING AIDS
481.00	HELIUM STORED
484.00	HOBBY & TOY STORES
490.00	HOME HEALTH CARE EQUIPMENT
495.00	HOUSEMOVERS
500.00	HOSPITAL
502.00	HOT TUB SALES
528.00	INSURANCE OFFICES

530.00	INSURANCE ADJUSTORS
536.00	INTERIOR DECORATORS
538.00	INVESTMENTS
540.00	JANITOR SERVICE
541.00	JANITORIAL SUPPLIES
544.00	JEWELERS
545.00	JEWELERY STORE - REPAIR
546.00	JEWELERY STORE - COSTUME
552.00	JUNK SHOPS & PAWN SHOPS
553.00	KENNELS & STABLES
554.00	KEY SHOPS & SHARPENING
555.00	KIOSKS
559.00	LEASING COMPANIES
560.00	LAUNDROMATS COIN OPERATED
562.00	LAUNDRIES
568.00	LEATHER GOODS
584.00	LIQUOR & BEER
592.00	LUMBER COMPANIES
600.00	MACHINE & WELDING SHOPS
604.00	MAIL SERVICES
608.00	MANUFACTURERS
616.00	MATTRESS COMPANIES
624.00	MEATS
630.00	MINERALS & PIT RESERVES
636.00	CAMPER & RV SALES
638.00	MANUFACTURED HOMES SALES
639.00	MASSAGE THERAPIST
640.00	MONUMENT COMPANIES
644.00	BED, BREAKFAST INNS
645.00	MOTELS & HOTELS
648.00	MOTORCYCLES
656.00	MUSICAL INSTRUMENTS
660.00	NAIL SALONS
661.00	NAIL TECH
672.00	NURSERIES - PLANTS
673.00	NURSING SERVICES
674.00	OFFICES
678.00	OFFICE MACHINES
680.00	OFFICE SUPPLIES
688.00	OIL & GAS COMPANIES
690.00	OIL FIELD SERVICE/SUPPLY
696.00	OPTOMETRISTS
704.00	ORGANIZATIONS
720.00	PAINT & WALLPAPER
728.00	PAPER COMPANIES
730.00	PEST CONTROLS
733.00	PET SHOP
734.00	PET GROOMING
736.00	PHOTOGRAPHERS & SUPPLIES
752.00	PLUMBERS
754.00	PLUMBING FIXTURES & SUPPLIES
760.00	PRINTERS
764.00	PUBLISHING COMPANIES

768.00	RADIO STATIONS
770.00	TV STATIONS
771.00	RADIO AND TV SALES
774.00	REAL ESTATE & INSURANCE AGENTS
776.00	REAL ESTATE SALES CO.
780.00	RECORDS & TAPES
784.00	RECREATION & AMUSEMENTS
790.00	RECYCLERS
792.00	REFRIGERATION & HEATING
794.00	RENTAL EQUIPMENT - LEASED
797.00	REPAIR SHOPS
798.00	SAVINGS & LOAN
800.00	SCHOOLS
810.00	SECRETARIAL SERVICES
811.00	SECURITY SERVICES
816.00	SERVICE STATIONS
820.00	SEWING, FABRICS & TAILORS
824.00	SHOE STORE
825.00	SHOE REPAIR
832.00	SOFT WATER SERVICES
840.00	SPORTING GOODS
842.00	STEEL METAL & PIPE COMPANIES
845.00	TANNING SALONS
846.00	TATOO PARLORS
848.00	TAXIS
850.00	TELEVISION & RADIO REPAIRS
856.00	THEATRES
857.00	TOOL DEALERS
860.00	TOBACCO
865.00	TOWERS AND SITE IMPROVEMENTS
867.00	TRAILER DEALERS
872.00	TRUCKING COMPANY
873.00	TRUCK DRIVERS
874.00	TRANSFER & STORAGE (MOVING COMPANY)
876.00	TRAVEL SERVICE
880.00	UPHOLSTERY DRAPERIES & AWNINGS
888.00	VARIETY & GIFTS
889.00	VCR & VIDEO RENTAL STORES
890.00	VENDING MACHINES
904.00	VETERINARY HOSPITALS
905.00	VIDEO GAMES
906.00	WELDERS
908.00	WELDING EQUIPMENT & SUPPLIES
912.00	WAREHOUSE & WAREHOUSE STOCK
915.00	WASTE DISPOSAL
920.00	WATER WELL DRILLING & PUMPS
990.00	MISCELLANEOUS

**L2**      Personal Property: Industrial and Manufacturing

Property Use Code (PCA\_CD)

510.00    INDUSTRIAL PROPERTY

**M1** M1: Mobile HomesProperty Use Code (PCA\_CD)**S** Special InventoryProperty Use Code (PCA\_CD)

139.00 AUTO DEALERS, MOTOR VEHICLE INVENTORY  
 141.00 TRUCK DEALERS, MOTOR VEHICLE INVENTORY  
 171.00 BOATS - VESSEL & OUTBOARD MOTOR INVENTORY  
 381.00 HEAVY EQUIPMENT SPECIAL INVENTORY  
 637.00 MANUFACTURED HOUSES SPECIAL INVENTORY

**X** Totally Exempt Property and subcategoriesProperty Use Code (PCA\_CD)**XB** Income Producing Tang PP valued < \$500Property Use Code (PCA\_CD)

100.70 ABSTRACT AND TITLE COMPANIES - M5X  
 102.70 ACCOUNTANTS - M5X  
 104.70 ADVERTISING AND SIGN COMPANY - M5X  
 106.70 AIRLINES - M5X  
 108.70 AIRCRAFT - M5X  
 110.70 ANTIQUES - M5X  
 112.70 APARTMENTS - M5X  
 114.70 APPLIANCE STORES - M5X  
 116.70 ARCHITECTS - M5X  
 118.70 ART SUPPLIES & GALLERIES - M5X  
 119.70 ARTS & CRAFTS - M5X  
 120.70 ATTORNEYS - M5X  
 122.70 AUCTION COMPANIES - M5X  
 124.70 AUTO CLEAN UP & DETAIL SHOPS - M5X  
 126.70 AUTO PAINT AND BODY - M5X  
 128.70 AUTO GARAGES - M5X  
 129.70 AUTO GLASS - M5X  
 130.70 AUTO UPHOLSTERERS - M5X  
 132.70 AUTO SUPPLIES - M5X  
 134.70 AUTO TIRES & BATTERIES - M5X  
 136.70 AUTO WRECKING & JUNK - M5X  
 137.70 AUTO DEALERS, PREDOMINATELY WHOLESALE - M5X  
 138.70 AUTO DEALERS, NEW - M5X  
 140.70 AUTO DEALERS, USED - M5X  
 142.70 TRUCK DEALERS - M5X  
 143.70 AUTO TOWING - M5X  
 146.70 AWNING COMPANIES - M5X  
 148.70 BAIL BOND SERVICE - M5X  
 150.70 BAKERIES BREAD - M5X  
 152.70 BAKERY SHOPS - M5X  
 154.70 BANKS - M5X  
 158.70 BARS - M5X  
 160.70 BARBER SHOPS - M5X  
 162.70 BARBER & BEAUTY SUPPLY - M5X

165.70 HAIR STYLISTS / INDIVIDUALS - M5X  
166.70 BEAUTY SHOPS - M5X  
167.70 BICYCLES - M5X  
168.70 BLUE PRINTING & REPRODUCTION - M5X  
170.70 BOATS - M5X  
172.70 BOOKS & NEW STANDS - M5X  
175.70 BOOTH & SELF STORAGE UNITS - M5X  
184.70 BROKERS - M5X  
192.70 POOLS, BLDG SUPPLIES, HOT TUBS - M5X  
200.70 BUS COMPANIES - M5X  
216.70 CAFES & RESTAURANTS - M5X  
218.70 CAFETERIAS - M5X  
224.70 CANDY MANUFACTURING & SALES - M5X  
230.70 CAR WASHES - M5X  
232.70 CARBON & CHEMICALS - M5X  
235.70 CARPENTERS & CABINETS SHOPS - M5X  
237.70 CARPET CLEANING - M5X  
240.70 CATTLE COMPANIES - M5X  
248.70 CERAMICS - M5X  
264.70 CHIROPRACTORS - M5X  
272.70 ALTERATIONS & DRY CLEANERS - M5X  
278.70 CELLULAR SALES - M5X  
280.70 CLINICS & LABS - M5X  
300.70 CLOTHING STORES - M5X  
304.70 COMMUNICATIONS - TOWER EQUIPMENT - M5X  
305.70 COMMUNICATIONS SALES & SERVICE - M5X  
306.70 COIN DEALERS - M5X  
307.70 CONSIGNMENTS - M5X  
308.70 COMPUTER RELATED EQUIPMENT - M5X  
309.70 CONCESSIONS & CATERING - MOBILE - M5X  
310.70 CONSULTING FIRMS - M5X  
311.70 CONTRACTORS - BUILDING - M5X  
312.70 CONTRACTORS - ELECTRICAL - M5X  
315.70 CONVALESCENT HOMES - M5X  
316.70 CONVENIENCE STORES - M5X  
317.70 COUNSELING - M5X  
318.70 CREDIT UNIONS - M5X  
324.70 DAY NURSERIES - CHILD CARE - M5X  
325.70 DAYCARE - IN HOME - M5X  
327.70 DELIVERY SERVICES - M5X  
328.70 DENTAL LAB & SUPPLY - M5X  
344.70 DEPARTMENT STORES - M5X  
350.70 DOCTORS - MEDICAL - M5X  
351.70 DOCTORS - DENTISTS - M5X  
360.70 DRUG STORES - M5X  
365.70 ELECTRONIC SALES - M5X  
367.70 ELEVATOR - GRAIN - M5X  
369.70 ELECTRICAL SUPPLY - M5X  
370.70 EMPLOYMENT AGENCIES - M5X  
376.70 SURVEYORS - M5X  
380.70 EQUIPMENT & INDUSTRIAL SUPPLY - M5X  
384.70 ESTATES - M5X  
387.70 FABRIC STORE - M5X

390.70 FARM SUPPLY/IMPLEMENTS - M5X  
392.70 FENCE CO., SPRINKLERS, LANDSC. - M5X  
396.70 FIBER OPTIC SYSTEM - M5X  
400.70 FINANCE COMPANIES - M5X  
402.70 FITNESS CLUBS - M5X  
405.70 FLOOR COVERING - M5X  
408.70 FLORISTS - M5X  
420.70 ART SUPPLIES, FRAMING - M5X  
432.70 FUNERAL DIRECTORS - M5X  
440.70 FURNITURE STORES - M5X  
444.70 GEOLOGISTS & ENGINEERS - M5X  
448.70 GLASS - M5X  
456.70 GRAIN & FEED STORES - M5X  
460.70 GROCERY & FOOD WHOLESALE - M5X  
464.70 GROCERY - RETAIL - M5X  
472.70 HARDWARE - M5X  
480.70 HEARING AIDS - M5X  
481.70 HELIUM STORED - M5X  
484.70 HOBBY & TOY STORES - M5X  
490.70 HOME HEALTH CARE EQUIPMENT - M5X  
495.70 HOUSEMOVERS - M5X  
500.70 HOSPITAL - M5X  
502.70 HOT TUB SALES - M5X  
528.70 INSURANCE OFFICES - M5X  
530.70 INSURANCE ADJUSTORS - M5X  
536.70 INTERIOR DECORATORS - M5X  
538.70 INVESTMENTS - M5X  
540.70 JANITOR SERVICE - M5X  
541.70 JANITORIAL SUPPLIES - M5X  
544.70 JEWELERS - M5X  
545.70 JEWELERY STORE - REPAIR - M5X  
546.70 JEWELERY STORE - COSTUME - M5X  
552.70 JUNK SHOPS & PAWN SHOPS - M5X  
553.70 KENNELS & STABLES - M5X  
554.70 KEY SHOPS & SHARPENING - M5X  
555.70 KIOSKS - M5X  
559.70 LEASING COMPANIES - M5X  
560.70 LAUNDROMATS COIN OPERATED - M5X  
562.70 LAUNDRIES - M5X  
568.70 LEATHER GOODS - M5X  
584.70 LIQUOR & BEER - M5X  
592.70 LUMBER COMPANIES - M5X  
600.70 MACHINE & WELDING SHOPS - M5X  
604.70 MAIL SERVICES - M5X  
608.70 MANUFACTURERS - M5X  
616.70 MATTRESS COMPANIES - M5X  
624.70 MEATS - M5X  
630.70 MINERALS & PIT RESERVES - M5X  
636.70 CAMPER & RV SALES - M5X  
638.70 MANUFACTURED HOMES SALES - M5X  
639.70 MASSAGE THERAPIST - M5X  
640.70 MONUMENT COMPANIES - M5X  
644.70 BED, BREAKFAST INNS - M5X



645.70	MOTELS & HOTELS - M5X
648.70	MOTORCYCLES - M5X
656.70	MUSICAL INSTRUMENTS - M5X
660.70	NAIL SALONS - M5X
661.70	NAIL TECH - M5X
672.70	NURSERIES - PLANTS - M5X
673.70	NURSING SERVICES - M5X
674.70	OFFICES - M5X
678.70	OFFICE MACHINES - M5X
680.70	OFFICE SUPPLIES - M5X
688.70	OIL & GAS COMPANIES - M5X
690.70	OIL FIELD SERVICE/SUPPLY - M5X
696.70	OPTOMETRISTS - M5X
704.70	ORGANIZATIONS - M5X
720.70	PAINT & WALLPAPER - M5X
728.70	PAPER COMPANIES - M5X
730.70	PEST CONTROLS - M5X
733.70	PET SHOP - M5X
734.70	PET GROOMING - M5X
736.70	PHOTOGRAPHERS & SUPPLIES - M5X
752.70	PLUMBERS - M5X
754.70	PLUMBING FIXTURES & SUPPLIES - M5X
760.70	PRINTERS - M5X
764.70	PUBLISHING COMPANIES - M5X
768.70	RADIO STATIONS - M5X
770.70	TV STATIONS - M5X
771.70	RADIO AND TV SALES - M5X
774.70	REAL ESTATE & INSURANCE AGENTS - M5X
776.70	REAL ESTATE SALES CO. - M5X
780.70	RECORDS & TAPES - M5X
784.70	RECREATION & AMUSEMENTS - M5X
790.70	RECYCLERS - M5X
792.70	REFRIGERATION & HEATING - M5X
794.70	RENTAL EQUIPMENT - LEASED - M5X
797.70	REPAIR SHOPS - M5X
798.70	SAVINGS & LOAN - M5X
800.70	SCHOOLS - M5X
810.70	SECRETARIAL SERVICES - M5X
811.70	SECURITY SERVICES - M5X
816.70	SERVICE STATIONS - M5X
820.70	SEWING, FABRICS & TAILORS - M5X
824.70	SHOE STORE - M5X
825.70	SHOE REPAIR - M5X
832.70	SOFT WATER SERVICES - M5X
840.70	SPORTING GOODS - M5X
842.70	STEEL METAL & PIPE COMPANIES - M5X
845.70	TANNING SALONS - M5X
846.70	TATOO PARLORS - M5X
848.70	TAXIS - M5X
849.70	TELEPHONE COMPANY - M5X
850.70	TELEVISION & RADIO REPAIRS - M5X
856.70	THEATRES - M5X
857.70	TOOL DEALERS - M5X

860.70 TOBACCO - M5X  
 865.70 TOWERS AND SITE IMPROVEMENTS - M5X  
 867.70 TRAILER DEALERS - M5X  
 872.70 TRUCKING & COMPANY - M5X  
 873.70 TRUCK DRIVERS - M5X  
 874.70 TRANSFER & STORAGE (MOVING COMPANY) - M5X  
 876.70 TRAVEL SERVICE - M5X  
 880.70 UPHOLSTERY DRAPERIES & AWNINGS - M5X  
 888.70 VARIETY & GIFTS - M5X  
 889.70 VCR & VIDEO RENTAL STORES - M5X  
 890.70 VENDING MACHINES - M5X  
 904.70 VETERINARY HOSPITALS - M5X  
 905.70 VIDEO GAMES - M5X  
 906.70 WELDERS - M5X  
 908.70 WELDING EQUIPMENT & SUPPLIES - M5X  
 912.70 WAREHOUSE & WAREHOUSE STOCK - M5X  
 915.70 WASTE DISPOSAL - M5X  
 920.70 WATER WELL DRILLING & PUMPS - M5X  
 990.70 MISCELLANEOUS - M5X

**XC** Mineral interest property valued < \$500

Property Use Code (PCA\_CD)

997.70 OIL AND GAS - M5X

**XN** Motor vehicles leased for personal use

Property Use Code (PCA\_CD)

794.30 RENTAL EQUIPMENT - LEASED -LPX

**XO** Motor vehicles for income prod. and personal use

Property Use Code (PCA\_CD)

100.50 ABSTRACT AND TITLE COMPANIES - PVX  
 102.50 ACCOUNTANTS - PVX  
 104.50 ADVERTISING AND SIGN COMPANY - PVX  
 106.50 AIRLINES - PVX  
 110.50 ANTIQUES - PVX  
 112.50 APARTMENTS - PVX  
 114.50 APPLIANCE STORES - PVX  
 116.50 ARCHITECTS - PVX  
 118.50 ART SUPPLIES & GALLERIES - PVX  
 119.50 ARTS & CRAFTS - PVX  
 120.50 ATTORNEYS - PVX  
 122.50 AUCTION COMPANIES - PVX  
 124.50 AUTO CLEAN UP & DETAIL SHOPS - PVX  
 126.50 AUTO PAINT AND BODY - PVX  
 128.50 AUTO GARAGES - PVX  
 129.50 AUTO GLASS - PVX  
 130.50 AUTO UPHOLSTERERS - PVX  
 132.50 AUTO SUPPLIES - PVX  
 134.50 AUTO TIRES & BATTERIES - PVX  
 136.50 AUTO WRECKING & JUNK - PVX  
 137.50 AUTO DEALERS, PREDOMINATELY WHOLESALE - PVX  
 138.50 AUTO DEALERS, NEW - PVX

140.50	AUTO DEALERS, USED - PVX
142.50	TRUCK DEALERS - PVX
143.50	AUTO TOWING - PVX
146.50	AWNING COMPANIES - PVX
148.50	BAIL BOND SERVICE - PVX
150.50	BAKERIES BREAD - PVX
152.50	BAKERY SHOPS - PVX
154.50	BANKS - PVX
158.50	BARS - PVX
160.50	BARBER SHOPS - PVX
162.50	BARBER & BEAUTY SUPPLY - PVX
165.50	HAIR STYLISTS / INDIVIDUALS - PVX
166.50	BEAUTY SHOPS - PVX
167.50	BICYCLES - PVX
168.50	BLUE PRINTING & REPRODUCTION - PVX
170.50	BOATS - PVX
172.50	BOOKS & NEW STANDS - PVX
175.50	BOOTH & SELF STORAGE UNITS - PVX
184.50	BROKERS - PVX
192.50	POOLS, BLDG SUPPLIES, HOT TUBS - PVX
200.50	BUS COMPANIES - PVX
216.50	CAFES & RESTAURANTS - PVX
218.50	CAFETERIAS - PVX
224.50	CANDY MANUFACTURING & SALES - PVX
230.50	CAR WASHES - PVX
232.50	CARBON & CHEMICALS - PVX
235.50	CARPENTERS & CABINETS SHOPS - PVX
237.50	CARPET CLEANING - PVX
240.50	CATTLE COMPANIES - PVX
248.50	CERAMICS - PVX
264.50	CHIROPRACTORS - PVX
272.50	ALTERATIONS & DRY CLEANERS - PVX
278.50	CELLULAR SALES - PVX
280.50	CLINICS & LABS - PVX
300.50	CLOTHING STORES - PVX
305.50	COMMUNICATIONS SALES & SERVICE - PVX
306.50	COIN DEALERS - PVX
308.50	COMPUTER RELATED EQUIPMENT - PVX
309.50	CONCESSIONS & CATERING - MOBILE - PVX
310.50	CONSULTING FIRMS - PVX
311.50	CONTRACTORS - BUILDING - PVX
312.50	CONTRACTORS - ELECTRICAL - PVX
315.50	CONVALESCENT HOMES - PVX
316.50	CONVENIENCE STORES - PVX
317.50	COUNSELING - PVX
318.50	CREDIT UNIONS - PVX
324.50	DAY NURSERIES - CHILD CARE - PVX
325.50	DAYCARE - IN HOME - PVX
327.50	DELIVERY SERVICES - PVX
328.50	DENTAL LAB & SUPPLY - PVX
344.50	DEPARTMENT STORES - PVX
350.50	DOCTORS - MEDICAL - PVX
351.50	DOCTORS - DENTISTS - PVX

360.50	DRUG STORES - PVX
365.50	ELECTRONIC SALES - PVX
367.50	ELEVATOR - GRAIN - PVX
369.50	ELECTRICAL SUPPLY - PVX
370.50	EMPLOYMENT AGENCIES - PVX
376.50	SURVEYORS - PVX
380.50	EQUIPMENT & INDUSTRIAL SUPPLY - PVX
384.50	ESTATES - PVX
387.50	FABRIC STORE - PVX
390.50	FARM SUPPLY/IMPLEMENTS - PVX
392.50	FENCE CO., SPRINKLERS, LANDSC. - PVX
400.50	FINANCE COMPANIES - PVX
402.50	FITNESS CLUBS - PVX
405.50	FLOOR COVERING - PVX
408.50	FLORISTS - PVX
420.50	ART SUPPLIES, FRAMING - PVX
432.50	FUNERAL DIRECTORS - PVX
440.50	FURNITURE STORES - PVX
444.50	GEOLOGISTS & ENGINEERS - PVX
448.50	GLASS - PVX
456.50	GRAIN & FEED STORES - PVX
460.50	GROCERY & FOOD WHOLESALE - PVX
464.50	GROCERY - RETAIL - PVX
472.50	HARDWARE - PVX
480.50	HEARING AIDS - PVX
484.50	HOBBY & TOY STORES - PVX
490.50	HOME HEALTH CARE EQUIPMENT - PVX
495.50	HOUSEMOVERS - PVX
500.50	HOSPITAL - PVX
502.50	HOT TUB SALES - PVX
528.50	INSURANCE OFFICES - PVX
530.50	INSURANCE ADJUSTORS - PVX
536.50	INTERIOR DECORATORS - PVX
538.50	INVESTMENTS - PVX
540.50	JANITOR SERVICE - PVX
541.50	JANITORIAL SUPPLIES - PVX
544.50	JEWELERS - PVX
545.50	JEWELERY STORE - REPAIR - PVX
546.50	JEWELERY STORE - COSTUME - PVX
552.50	JUNK SHOPS & PAWN SHOPS - PVX
553.50	KENNELS & STABLES - PVX
554.50	KEY SHOPS & SHARPENING - PVX
555.50	KIOSKS - PVX
559.50	LEASING COMPANIES - PVX
560.50	LAUNDROMATS COIN OPERATED - PVX
562.50	LAUNDRIES - PVX
568.50	LEATHER GOODS - PVX
584.50	LIQUOR & BEER - PVX
592.50	LUMBER COMPANIES - PVX
600.50	MACHINE & WELDING SHOPS - PVX
604.50	MAIL SERVICES - PVX
608.50	MANUFACTURERS - PVX
616.50	MATTRESS COMPANIES - PVX

624.50 MEATS - PVX  
630.50 MINERALS & PIT RESERVES - PVX  
636.50 CAMPER & RV SALES - PVX  
638.50 MANUFACTURED HOMES SALES - PVX  
639.50 MASSAGE THERAPIST - PVX  
640.50 MONUMENT COMPANIES - PVX  
644.50 BED, BREAKFAST INNS - PVX  
645.50 MOTELS & HOTELS - PVX  
648.50 MOTORCYCLES - PVX  
656.50 MUSICAL INSTRUMENTS - PVX  
660.50 NAIL SALONS - PVX  
661.50 NAIL TECH - PVX  
672.50 NURSERIES - PLANTS - PVX  
673.50 NURSING SERVICES - PVX  
674.50 OFFICES - PVX  
678.50 OFFICE MACHINES - PVX  
680.50 OFFICE SUPPLIES - PVX  
688.50 OIL & GAS COMPANIES - PVX  
690.50 OIL FIELD SERVICE/SUPPLY - PVX  
696.50 OPTOMETRISTS - PVX  
704.50 ORGANIZATIONS - PVX  
720.50 PAINT & WALLPAPER - PVX  
728.50 PAPER COMPANIES - PVX  
730.50 PEST CONTROLS - PVX  
733.50 PET SHOP - PVX  
734.50 PET GROOMING - PVX  
736.50 PHOTOGRAPHERS & SUPPLIES - PVX  
752.50 PLUMBERS - PVX  
754.50 PLUMBING FIXTURES & SUPPLIES - PVX  
760.50 PRINTERS - PVX  
764.50 PUBLISHING COMPANIES - PVX  
768.50 RADIO STATIONS - PVX  
770.50 TV STATIONS - PVX  
771.50 RADIO AND TV SALES - PVX  
774.50 REAL ESTATE & INSURANCE AGENTS - PVX  
776.50 REAL ESTATE SALES CO. - PVX  
780.50 RECORDS & TAPES - PVX  
784.50 RECREATION & AMUSEMENTS - PVX  
790.50 RECYCLERS - PVX  
792.50 REFRIGERATION & HEATING - PVX  
794.50 RENTAL EQUIPMENT - LEASED - PVX  
797.50 REPAIR SHOPS - PVX  
798.50 SAVINGS & LOAN - PVX  
800.50 SCHOOLS - PVX  
810.50 SECRETARIAL SERVICES - PVX  
811.50 SECURITY SERVICES - PVX  
816.50 SERVICE STATIONS - PVX  
820.50 SEWING, FABRICS & TAILORS - PVX  
824.50 SHOE STORE - PVX  
825.50 SHOE REPAIR - PVX  
832.50 SOFT WATER SERVICES - PVX  
840.50 SPORTING GOODS - PVX  
842.50 STEEL METAL & PIPE COMPANIES - PVX

845.50	TANNING SALONS - PVX
846.50	TATOO PARLORS - PVX
848.50	TAXIS - PVX
850.50	TELEVISION & RADIO REPAIRS - PVX
856.50	THEATRES - PVX
857.50	TOOL DEALERS - PVX
860.50	TOBACCO - PVX
867.50	TRAILER DEALERS - PVX
872.50	TRUCKING COMPANY - PVX
873.50	TRUCK DRIVERS - PVX
874.50	TRANSFER & STORAGE (MOVING COMPANY) - PVX
876.50	TRAVEL SERVICE - PVX
880.50	UPHOLSTERY DRAPERIES & AWNINGS - PVX
888.50	VARIETY & GIFTS - PVX
889.50	VCR & VIDEO RENTAL STORES - PVX
890.50	VENDING MACHINES - PVX
904.50	VETERINARY HOSPITALS - PVX
905.50	VIDEO GAMES - PVX
906.50	WELDERS - PVX
908.50	WELDING EQUIPMENT & SUPPLIES - PVX
912.50	WAREHOUSE & WAREHOUSE STOCK - PVX
915.50	WASTE DISPOSAL - PVX
920.50	WATER WELL DRILLING & PUMPS - PVX
990.50	MISCELLANEOUS - PVX

## XV Other Exemptions

Property Use Code (PCA\_CD)

997.10	OIL AND GAS - EXEMPT
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