



UVALDE COUNTY APPRAISAL DISTRICT

209 N. HIGH ST. UVALDE, TX 78801

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November 10, 2014

Ms. Elizabeth Alvarado

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Property Tax Assistance Division

Enclosed is the Biennial Reappraisal Plan for Tax Years 2015-2016 for Uvalde County Appraisal District Which was approved by the Board of Directors on September 9th, 2014, Resolution 14-04 is attached to the Reappraisal Plan.

Sincerely,

A handwritten signature in black ink, appearing to read "Albert Mireles".

Albert Mireles, RPA/CCA

Chief Appraiser

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209 N. High Street

Uvalde, Texas 78801

Uvalde County Appraisal District

Biennial Reappraisal Plan for Tax Years 2015-2016

INTRODUCTION

Scope of Responsibility

The *Uvalde County 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 several sections describing the appraisal effort by the appraisal district.

The *Uvalde County Appraisal District (UCAD)* is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A five-member (5) Board of Directors (not including the non-voting County Tax Assessor/Collector), appointed by the taxing units within the boundaries of Uvalde County, constitutes the district's governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for 13 taxing units in the county. Each taxing unit, such as the county, cities, school districts, as well as all special districts set its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value or special valuation. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Except as otherwise provided by the Texas Property Tax Code, all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser

- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and
- both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Texas Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (§23.23) productivity (§23.41), real property inventory (§23.12), dealer inventory (§23.121, 23.124, 23.1241 and 23.127), nominal (§23.18) or restricted use properties (§23.83) and allocation of interstate property (§23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year proceeding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

Tax Code Requirement

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

The Written Plan

Section 6.05 of the Code, is amended by adding Subsection(1) to read as follows:

- (1) 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 §25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.*

Plan for Periodic Reappraisal

Pursuant to Sec. (a) and (b), §25.18 of the Code, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under §6.05 (i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
 - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) Defining market areas in the district;
 - (4) Identifying property characteristics that affect property value in each market area, including:
 - (A) The location and market area of the property;
 - (B) Physical attributes of property, such as size, age, etc.
 - (C) Legal and economic attributes; and
 - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 - (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
 - (6) Applying the conclusions reflected in the model to the Characteristics of the properties being appraised; and
 - (7) Reviewing the appraisal results to determine value.

INDEPENDENT PERFORMANCE TEST

According to Chapter 5 of the Texas Property Tax Code and Section § 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts an annual property value study (PVS) of each Texas school district and each appraisal district. As part of this study, the code requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices; test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties (sale ratio studies) and appraisal of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), 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 and by state category.

There are 6 school districts within the Uvalde County Appraisal District for which appraisal rolls are produced each year. The preliminary results of this study are released February 1st in the year following the year of assessment. The final results are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July of each year.

APPRAISAL ACTIVITIES

2015-2016 REAPPRAISAL CALENDAR

2015 Reappraisal Schedule

August –September 2014

1. Submission of EARS & Sales to PTAD.
2. Field operations/discovery process.
3. Schedule any hearing if necessary.

Mid December, 2014

1. Begin planning sales ratio studies for all areas in the CAD.
2. Gather current sales data from sales confirmations, letter, deed records, etc.

January to March, 2015:

1. Mail homestead application, special-use valuation applications, personal property renditions, exemption applications, and any other required forms.
2. Complete field inspections as provided by the reappraisal plan.
3. Begin running sales ratio reports. Compare with CAD values and sales data.
4. Continue working with the Comptroller's Office regarding the ratio study.
5. Identify necessary schedule adjustments.
6. Begin update of the USPAP report (Mass Appraisal Report)
7. Begin working renditions.

March to April, 2015:

1. Continue running sales ratio.
2. Refine sales analysis and mass appraisal schedule.
3. Statistically test schedule.
4. Complete data entry of all reappraisal and maintenance changes.
5. Assist field appraiser with reappraisal functions as needed.
6. Finalize all field work and data collection activities.
7. Execute mass appraisal/maintenance activities as required.
8. Prepare for mailing 2014 Notice of Value.
9. Mail appropriate letters concerning homesteads, special-use appraisal, etc.
10. Continue working renditions.

May thru June, 2015:

1. Mail reappraisal notices.
2. Hold informal hearings.
3. Respond to property owner's inquires, protest, and questions from notice mailings.
4. Mail notices of ARB hearing appointment letter.
5. Mail protest hearing reminder letters.
6. Provide certified estimated values to taxing entities.
7. Hold ARB hearings.
8. Mail ARB Certified change/no change orders.
9. Mail appropriate ARB pending decision letters.
10. Mail appropriate penalty letters on non-rendered personal property.

July, 2015:

1. Complete the process of mailing certified ARB order.
2. Enter into computer all changes as ordered by ARB.
3. ARB approval of appraisal records by July 20th.
4. Certification of appraisal records and values to taxing units by July 25th.

As needed throughout the year 2015:

1. Handle any outstanding protests by scheduling ARB hearing.
Additionally, continue to work outside of the appraisal process must be completed on a timely basis. Uvalde CAD is a small district with limited appraisal staff, therefore departments are not designated. District staff must complete, in a timely manner, the work assigned by the chief appraiser. The work schedule, in addition to the above schedule calendar, is as follows:

Daily:

1. Tax master maintenance (name, address, legal, value, etc.) data entry.
2. Drawing maintenance data entry.
3. Maintain exempt frozen accounts.
4. Mobile home changes data entry.
5. Residential, commercial, personal property, industrial, mineral changes data entry
6. Ag changes data entry.
7. Send appraisal roll changes/tax roll changes to appropriate taxing units, if the changes affect the current tax roll.

Weekly:

As Needed:

1. Make changes for supplemental accounts and update tax master.
2. Update previous year's tax master.
3. Program changes.
4. Create new and updated reports.
5. Mail letters on properties receiving over-65 exemption where the property owner is now deceased.
6. Exemption (Homestead, etc.) letters.
7. Notice of change.
8. Maintain records retention (scan, store, etc.)

While the scope of work is not limited to the scheduled tasks, the District has endeavored to identify the main yearly task. To further pinpoint scheduled tasks, the following calendar has been implemented for the District staff; however, the work is not limited to the tasks contained in this calendar.

January, 2015 and 2016:

1. All personal property renditions are mailed.
2. Obtain building permits issued by the city and code the appropriate parcel for inspection by a field appraiser.
3. Continue with data entry of completed field work cards.
4. Prepare and key in data on all splits and combines.
5. Prepare monthly reports.

6. Prepare renditions to mail.
7. Maintain records management program.
8. Mail various applications.
9. Mail new special-use (ag-use) applications due to change of ownership.
10. Notify the tax assessor/collector of each taxing unit of any changes which require a refund.
11. Hold an ARB meeting to receive the supplemental records, complete the Statement of Officers form, administer Oath of Office, elect officers, etc.
12. Prepare and have available for inspection by the BOD and the ARB the 25.25b change reports.
13. Prepare the quarter-page ad on availability of exemption, renditions requirements, special appraisals, and tax deferrals.
14. Publicize the uniform procedure to appraise inventory.
15. Approve or ratify contracts with vendors.
16. Enter data on new abatements.
17. Schedule BOD meeting.
18. Notify appropriate tax units of any completed abatements and provide preliminary estimates of value in order for them to determine abatement percentage.
19. Obtain "cap rate" to be used in 2013 appraisals.
20. Request license information from the Texas DPS to obtain birth date information to automatically grant over-65 homestead exemptions.
21. Submit updated current year appraisal roll to each tax entity.
22. Continue data entry of name/address changes, splits and combine, subdivision data, and personal property into the current file.
23. Complete "end-of-year clean-up" in the computer and set the computer to accept current year information.
24. Train District staff on the use of any changes to computer programs.
25. Develop new reports as needed.
26. Continue with deed changes, key in ownership changes and parcel boundary changes and create new accounts as needed.
27. Continue to provide assistance to property owners and the general public by answering phone calls and assisting with walk-in customers, real estate agents, etc.
28. Update and maintain maps.
29. Process and sell digital parcel data as required.
30. Maintain website.
31. Send sales information and deed transfer data to the State Comptroller's Office by February 1.
32. Determine possible dates for Ag Advisory Committee meetings and set those meetings up.

February, 2015 and 2016:

1. Continue keying in recheck notes.
2. Continue downloading pictures provided by field appraiser.
3. Proof changes keyed in.
4. Continue data entry of sketches/drawings.

5. Set up new business accounts.
6. Research returned mail
7. Maintain records management program.
8. Prepare for changes for.
9. Start ordering process for appraisal notice and other forms.
10. Prepare for possible appeal of Comptroller's ratio study. Begin accumulating sales information to prepare appeal.
11. Notify tax assessor/collection of any changes which require refunds.
12. Maintain website and update it with any new forms, schedule, deadlines, etc.
13. Set up ARB meeting to approve all changes, approve supplemental accounts, and hold hearings on substantial errors motions.
14. Review revisions needed for ARB programs and documents and other necessary supplies.
15. Submit updated current year appraisal roll to each taxing unit.
16. Continue data entry of changes and updates.
17. Prepare for annual mail outs.
18. Continue to obtain deed records and make changes to appropriate parcels.
19. Continue with customer service (phone calls, walk-ins, etc.).
20. Continue to maintain maps.

March, 2015 and 2016:

1. Continue work on appeal of Comptroller's ratio study, if necessary.
2. Continue updating USPAP (Mass Appraisal Report).
3. Continue data entry of field work.
4. Continue downloading pictures by field appraisers.
5. Continue to research returned mail.
6. Maintain records management.
7. Prepare and recap of values for supplemental accounts for the ARB and prepare supplemental logs for the ARB.
8. Prepare and key-in new tax agent codes and update changes existing agent codes.
9. Prepare and mail reminders to those who failed return homestead applications and/or agricultural applications.
10. Order envelopes for bulk mail-outs.
11. Notify tax assessor/collector of changes that require refunds.
12. Prepare and mail-out letters to agents requiring them to update the accounts they represent and inform them fiduciary requirements to protest.
13. Be sure that new ARB members signed up for mandatory training course.
14. Process rendition extension requests and print and mail letters granting or denying those request.
15. Submit updated appraisal roll to each tax unit.
16. Review and update residential schedules
17. Continue to obtain and process deed records.
18. Continue to provide customer service assistance.
19. Continue to maintain and update maps.

April, 2015 and 2016:

1. Complete data entry changes.
2. Begin preparation of Notice of Value.
3. Mail Notices of Value by May 1.
4. Begin compiling information for evidence packets for property owners filing protest and requesting evidence.
5. Continue data entry process.
6. Continue to research returned mail.
7. Continue to maintain records management.
8. Prepare change logs for ARB
9. Purchase sufficient postage for mailing Notice of Value.
10. Continue collecting sales data.
11. Notify each assessor/collector of changes requiring refunds.
12. Update website to include new and current year protest forms.
13. Continue to receive and process rendition extension requests and prepare and mail letters granting or denying the requests.
14. Submit updated appraisal roll information to each taxing unit.
15. Print Notice of Value.
16. Print edits before notices are mailed.
17. Continue to develop reports as needed.
18. Continue to obtain deed records and make changes as needed.
19. Continue to provide customer service to general public.
20. Continue to maintain and update maps.

May, 2015 and 2016:

1. Mail Notice of Value
2. Continue to work renditions and new personal property accounts.
3. Begin working with property owners regarding proposed values and protests filed.
4. Appraisers hold informal hearings with protesting property owners.
5. Provide evidence to property owners submitting evidence requests for protest hearings.
6. Prepare monthly reports.
7. Continue to research returned mail.
8. Continue to maintain records management.
9. Notify taxing units tax assessor/collector of appraisal roll changes that require refunds.
10. Process and determine requests for added 15 days to file renditions (May 30th deadline) and mail determination.
11. By May 15th, submit preliminary estimates of value to entities.
12. By May 1st, or soon thereafter, submit appraisal records to ARB. Ensure that all new ARB members have attended mandatory training course and that certificates of completion are on file.
13. Publicize protest information and deadlines in ¼ page ad in local newspaper.

14. Update parcel data on new improvements values due to expired abatements and percent changes.
15. Begin scheduling protest hearings and mail Notice of Protest letters and reminder letters as necessary.
16. Provide updated appraisal roll information to each taxing unit.
17. Mail, as necessary, preliminary ARB change letters, no change letters, unable to contact letters, and homestead letters.
18. Prepare new reports as needed.
19. Obtain deed records and process changes.
20. Update maps to reflect changes of ownership, splits, & combines, etc.
21. Continue to provide customer service to general public.

June, 2015 and 2016 :

1. Mail penalty letters on non-rendered personal property accounts.
2. Continue working with property owners regarding proposed values and appraisers continue to hold informal hearings.
3. Continue to provide evidence to property owners submitting evidence requests for protest hearings.
4. Prepare monthly reports.
5. Continue to research returned mail.
6. Continue to maintain records management.
7. Notify taxing unit tax assessor/collector of any appraisal roll change that requires refunds.
8. ARB Hearings to begin or continue as needed.
9. Mail ARB certified orders on changes, no change determination.
10. Ensure that school district have a certified estimate of value and that all units have an estimate of value.
11. Submit abatement contracts or reinvestment zones establish by taxing units in prior years to the PTD, currently UCAD has none.
12. Prepare proposed Budget for the following year and submit to BOD.
13. Continue to schedule protest hearings and mail letters and reminder letters as necessary.
14. Prepare folders for hearings.
15. Post hearing agendas as necessary.
16. Submit appraisal roll changes to each taxing unit.
17. Submit sales data to State Comptroller's Office by June 1.
18. Obtain deed records and process ownership changes, splits, combines, etc. and ensure that maps are updated to reflect these changes.
19. Continue to provide customer service to the general public.

July, 2015 and 2016:

1. Mail all approval/denials on rendition penalty waiver requests, ARB certified orders and any other necessary correspondence.

2. Continue ARB hearings if necessary until all protests have been heard.
3. Prepare monthly reports.
4. Continue to research returned mail.
5. Continue to maintain records management.
6. Ensure that all ARB changes have been keyed into computer.
7. By July 20th, ARB approves the appraisal records for the current year.
8. Check appraisal roll and values for substantial errors.
9. Provide certified values an recaps to all taxing units by July 25th, and print certified rolls for each unit.
10. Notify taxing units' tax assessor/collectors of appraisal roll changes that require refunds.
11. Prepare and submit 25.25(b) quarterly reports to BOD and ARB
12. Begin working on the reappraisal calendar for the following year.
13. Obtain deed records and make ownership changes, splits and combines, and update parcels and maps to reflect the changes.
14. Continue to provide customer service to the general public.

August, 2015 and 2016:

1. Prepare appraisal cards for the appropriate reappraisal area for the field appraisers, Attaching permits and rechecks notes.
2. Prepare reports for the State Comptroller's Office.
3. Prepare monthly reports.
4. Continue to maintain records management.
5. Re-check appraisal roll for the substantial errors.
6. Generate report of sales information on sales that occurred January 1 through the end of July.
7. Field examination continues through April of the following year.
8. Notify taxing units' tax assessor/collector of appraisal roll changes that require refunds.
9. Contact entities on primary charitable organization exemptions to see if renewal of exemption is needed.
10. Have BOD schedule the budget hearing.
11. Publicize the budget and budget hearing date.
12. Submit updated appraisal roll to each taxing unit.
13. Compile all necessary information for the calculating of tax rates and begin calculation process.
14. Obtain deed records and make ownership changes, splits and combines and update parcels and maps to reflect changes.
15. Continue to provide customer service to the general public.

September, 2015 to 2016:

1. Complete tax rate calculation, publish effective rates, and assist taxing units in adopting tax rates.

2. Order or print tax rolls.
3. Ensure that sufficient envelopes, forms, paper, postage, etc. are on hand for printing and mailing statements.
4. Field appraisers will begin field work.
5. Begin working on September 1 inventory.
6. Begin working on any arbitration.
7. Prepare Property Value Report for State Comptroller's office.
8. Begin data entry of changes made by field appraisers and download new pictures taken by field appraisers.
9. Prepare monthly reports.
10. Continue to maintain records management.
11. Run listing of all category A 1 s where mailing address and physical address are the same, but no homestead exemption is granted in order to mail property owners a homestead application in the following year.
12. Notify each entity tax assessor/collector of changes to the appraisal roll that requires a refund.
13. BOD must adopt the following year's budget by September 15.
14. Sent State Reports to the Property Tax Division.
15. Obtain deed records and make ownership change, splits and combines, and ensure that parcels and maps are updated to reflect the changes.
16. Continue to provide customer service to the general public.

October, 2015 and 2016:

1. Field Appraisers will continue field inspections.
2. Begin working with the Comptroller's office regarding the ratio study.
3. Mail completed Reports of Property Value to the State Comptroller's office
4. Continue to key in changes made by field appraisers.
5. Field appraisers continue to download new pictures taken.
6. Prepare monthly reports.
7. Continue to maintain records management.
8. Notify each taxing units' tax assessor/collector of appraisal roll changes that require a refund.
9. Prepare and submit 25.25(b) change report to BOD & ARB.
10. Notify each appropriate taxing entity of any current year lawsuits.
11. Obtain deed records and make ownership changes, splits and combines and update of parcels and maps to reflect those changes.
12. Continue to provide customer services to the general public.

November, 2015 and 2016:

1. Field Appraiser will continue field work.
2. Continue working with the Comptroller's office regarding the ratio study.

3. Continue keying in changes made by the field appraiser.
4. Prepare monthly reports.
5. Continue to maintain reports.
6. Prepare new homestead exemption applications for mail-out during the first part of January.
7. Prepare renditions for mail during the first part of January.
8. Notify each taxing units' tax assess/collector of appraisal roll changes that require a refund.
9. BOD appoints the following year's Ag Advisory Committee at a regular meeting.
10. BOD appoints ARB members for following year at a regular meeting.
11. Submit updated appraisal roll information to each taxing entity.
12. Obtain deed records and make ownership change, splits and combines, and updated parcels and maps to reflect those changes.
13. Continue to provide customer service to the general public.

December, 2015 and 2016:

1. Field appraiser will continue field work.
2. Continue to key in changes provided by the field appraiser.
3. Continue to work on arbitration cases and lawsuits, if any.
4. Continue working with the Comptroller's office regarding the ratio sturdy.
5. Prepare monthly reports.
6. Prepare all homestead exemption applications to surviving spouse of deceased for mail out on January 1st.
7. Notify each taxing entity tax assessor/collector about any changes to the appraisal roll that requires refunds.
8. Submit updated appraisal roll information to the taxing entities.
9. Obtain deed records and make changes of ownership, splits and combines and update parcels and maps to reflect changes.
10. Continue to provide customer service to the general public.
11. Continue to maintain records management.

2015 -2016 Reappraisal Schedule

2015 Reappraisal Schedule:

For 2015 the following areas are scheduled to be reappraised, they are City of Knippa (IK), Leakey (IL), Utopia (IT), Utopia (CT), and City of Sabinal (CS) are included in the scheduled reappraisal and consist of approximately 2159 parcel.

*242 calendar days+ 76 days skipped=166 working days (September 1, 23014 to April 30, 2015)

2016 Reappraisal Schedule:

For 2016 the reappraisal scheduled cycle the City of Uvalde is scheduled for reappraisal and consist of approximately 5,861 parcels. There will be the four UCAD real property working on the assigned areas.

*243 calendar days -77 days skipped= 166 working days (September 1, 2015 to April 2016). (Excluded 35 Saturdays, 34 Sundays and 8 Holidays.)

The two UCAD RPA level IV real appraisers with two level II appraisers assisting will be working on the assigned areas for 2015 and 2016.

DEFINING THE 2015-2016 MARKET VALUE AREAS FOR UVALDE CAD

2015 Market Value (Exhibit I-Map of area)

The 2015 Uvalde CAD market area is defined within the school district's and city's boundaries. Uvalde CAD will appraise in three school districts and two cities:

Knippa ISD Leakey ISD Utopia ISD City of Utopia
City of Sabinal

Defined market areas within these school district's and city's boundaries are as follows

Knippa ISD-

- Small Town (unincorporated) all parcels are within Knippa ISD consisting of residential, commercial, rural area consist mostly of dry land farms and ranches small subdivisions, and mobile homes. These are the categories and count ranch improvements & acreage, small subdivisions, and mobile homes.
- There are categories & count A= 256, D2=45, E=155, F=28, & M=47

Appraisal Target Dates – September 5 to September 23

Leakey ISD -

- Located on the north part of Uvalde County which consist mostly of ranch property and some residential houses. The categories and count A=85, D2=5, E=41, F= 17, & M=7. Appraisal dates – September 24 to October 1

Utopia ISD

- This is a rural area consisting of residential , with rural improvements, along acreage, some commercial, and mobile homes. The categories and count are A=232, D2=33, E=240, F=37, M= 42. Appraisal target dates October 2 to October 24.

City of Utopia -

- Small Town -of Utopia (unincorporated) consist residential, commercial, and mobile homes. The categories and count consist of A=55, F=23, & M= 10. Appraisal target dates October 27 to October 31.

City of Sabinal-

Small Town of Sabinal (incorporated) has city services and building permits, with an appointed City Secretary, elected City Mayor and Council. The largest categories being residential, personal property, commercial, OCL rural improvement around the city, and mobile homes. The categories and count consist of A=639, B= 2, E=4, F=84, and M=72. Appraisal target dates- November 3 to December 9

TOTAL PARCEL COUNT =5861

(The count does not include 1,241 Personal Property Accounts in Uvalde County and 1513-272 Accounts done by Capital Appraisal Group)

2016-Market Value (Exhibit II- Map of area)

The 2016 Uvalde CAD market area is defined with the City of Uvalde boundaries and Uvalde CAD will appraise in the city of Uvalde.

City of Uvalde

The defined 2016 market area within the City of Uvalde boundaries is as follows:

City of Uvalde-

For 2016 the City of Uvalde is located at the intersection of Hwy 90 and Hwy 83 and all properties located north, south, east, and west and classified as residential, commercial, mobile homes and industrial zoning and within the boundaries of the city. There us a strong demand for both residential and commercial properties as the town continues to grow on directions. The demand for residential houses as people move in and the area's commercial on the Hwy 90 east and Hwy 83 north is in great demand due to new business being developed with both locations growing in demand. The 2016 reappraisal cycle for the city of Uvalde is schedule for reappraisal and currently consists of approximately 5,861 parcels.

The City of Uvalde categories and parcel count consist of the following

A= 5, 001, B=73, E=15, F=567, M=205

Appraisal Target Dates September 1, 2015 to April 30, 2016.

TOTAL PARCEL COUNT =5,861

(Count does not include 1,241 Personal Property Accounts in Uvalde County.) (1,513 -272 Capital Appraisal Group)

These market area are generally determined either by natural, political, or manmade boundaries. Each of these areas may have additional market areas defined as subdivision

or neighborhoods. These are assigned either as subdivisions or neighborhood codes in order to group similar properties together for statistical analysis. Subdivisions and Neighborhood Codes are found within our software database and in the appraisal manual. All subdivision and neighborhood in the CAD's jurisdiction are analyzed at least once every three years by means of a ratio study. The district will assign neighborhood codes to comparable properties giving specific consideration to market characteristics and the specific life cycle of the neighborhood in compliance with USPAP Standards.

REVALUATION DECISION (REAPPRAISAL CYCLE) EAGLE APPRAISAL & CONSULTING -

For 2015 & 2016 UCAD has identified area for that need complete reappraisal which are the following:

Nueces Canyon CISD (33 Country S/D)	Sabinal ISD (Includes Con Can) (37 County S/D)	Uvalde CISD (55 Country S/D)
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Defining the 2015 & 2016 Market Value for the above school districts.

Nueces Canyon CISD- Properties located between North of Hwy 55 West to the east end of the Uvalde and properties located west of Hwy 83 north which includes properties located within the boundaries of Nueces Canyon and Montell area. This area consist of recreational and rural properties with some being exposed to the Nueces River, however due to on going drought there has been few sales. Other areas consist of native pastures for grazing and there have been very limited sales, however, market values have remained stable. NCISD total count=461, A=234, D2.=17, E=177, F=7, & M=27.

Sabinal ISD (Con Can)- Properties east of Hwy 83 north and properties north of Hwy 90 East to the Uvalde County line, excluding properties within the City of Sabinal This area consist of commercial and rural land. The rural land is divided in four classification irrigated, dry land, improved pastures, and native pasture. It also includes the Con Can area which consists of rural, commercial, residential, and recreation. This area is in great demand and out of town investor are paying top dollar for improvement and land. Sabinal ISD total count= A=670, B=10, D2, D2=45, E=476, F=94, M=68

Uvalde CISD-Properties located south of Hwy 55 and north of Hwy 90 to the Uvalde Co. line; This area is rural and mainly classified as native pasture and used for cattle or sheep grazing. The drought has limited herd size, however, market value has remained stable for the area. Properties located directly south of Hwy 90 and West of Hwy83 S to the Zavala Co. Line. Properties OCL areas acreages outside the City of Uvalde some of the Uvalde Estates land values with tracts selling at\$5,000/acre. The major financing entrustment being used are contract of sale along with limited building restriction which mean that mobile homes and minimum construction building code restriction are not being required by the County. There are available utilities and paved road for home and commercial business. Uvalde CISD total count= A=1622, B=6, D2=130, E=884, F=152, M=571

TOTAL PARCEL COUNT=5,189 (EAGLE APPRAISAL & CONSULTING)
(Exhibit III- Map of area)

Out of the these areas we have identified Nueces Canyon CISD and Con Can area with Sabinal ISD as priority.

Additionally updated residential and commercial property schedules will be worked on.

Reappraisal of Category B and F in the City of Uvalde:

Category B = 72

Category F= 567

IMPLEMENTING THE RE-APPRAISAL PLAN (REAPPRAISAL CYCLE)

The Uvalde CAD policy presented by Mr. Albert Mireles (Chief Appraiser) and adopted by the district's Board of Directors reappraises all property in the district every three years. The reappraisal may consist of field inspections, CAMA, or both. The reappraisal year is a complete appraisal of all properties in the district. Tax year 2015 is a reappraisal year and tax year 2016 is a reappraisal year.

Additionally, every tax year, the District inspects and appraises new construction and adds those properties to the appraisal roll. The district also inspects and reappraises properties that have been remodeled or demolished, properties with additions, properties with fire damages, or properties with any change or damages. These changes are found through building permits issued by the City. However, since building permits are not required for properties outside the city limits. District staff remains alert to visual changes in properties. Throughout the year, notes are made on those visual changes and all information is provided to the field appraiser. The field appraiser will also conduct detailed field inspections of properties if requested by the owner and reappraise these properties as necessary. The District is contracted with Eagle Appraisal & Consulting, Inc. to perform the appraisal and field inspections.

Eagle Appraisal and Consulting Services, Inc. will work in problematic areas that need further research and may indicate the use of market modifiers. The use of these modifiers is the predominant method of adjusting sales for location and time. Values throughout the county may be adjusted by use of market modifiers during the reappraisal year.

All mineral and utilities accounts are reappraised every year by Capital Appraisal Group, LLC, which is contracted by Uvalde CAD; their reappraisal plan is attached, (see Exhibit III).

REAPPRAISAL AND NON-REAPPRAISAL YEAR GOALS AND ACTIVITIES

1. Performance Analysis- The equalized values from the previous year are analyzed with ratio studies to determine the appraisal accuracy and uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers.
2. Analysis of Available Resources- Staffing and budget requirements for tax year 2013 are detailed in the 2013 budget, as adopted by the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current and specified. Information Systems (IS) support is detailed with year specific functions identified and systems upgrades scheduled. Existing maps and data requirements are specified and updates scheduled.
3. Planning and Organization- A calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A calendar is to be prepared for appraisal tax years 2015 and 2016. Production standards for field activities are calculated and incorporated in the planning and scheduling process.
4. Mass Appraisal System- Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. All computer forms and its procedures are reviewed and revised as required.
5. Data Collection Requirements- Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.
6. Pilot study by tax year- New and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability.

7. Valuation by tax year- Using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice (USPAP). The calculated values are tested for accuracy and uniformity using ratio studies.
8. The Mass Appraisal Report- Each tax year the tax code required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP. This written reappraisal plan is attached to the report by Reference.
9. Value defense- Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

APPRAISAL GOALS/ACTIVITIES

INTRODUCTION

Appraisal responsibilities

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a comprehensive physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types located within the boundaries of Uvalde County Appraisal District jurisdiction. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to periodically field inspect residential, commercial, and personal properties in the district at least once every three years.

Appraisal Resources

- Personnel – The appraisal activities are conducted by 4 appraisers.
- Data – The data used by field appraisers includes the existing property characteristic information contained in the Computer Assisted Mass Appraisal

System (CAMA) from the district's computer system. The data is printed on property record card or appraisal cards. As work is completed, the properties and any changes are recovered onto the CAMA.

- Other data used includes map, sales data, building permits, photos and actual cost and market information. Sources of information are gathered using excellent joint relationships with other participants in the real estate market place. The district cultivates sources and gathers information from both buyers and sellers participating in the real estate market.

Appraisal Frequency and Method Summary

- Residential property – UCAD's goal for Residential property is visually or physically examine at least every three years with appraisers noting the condition of the improvement and looking for changes that might have occurred to the property since the last inspection. In some subdivisions where change of condition is frequent, homes are inspected more frequently. Exterior pictures are taken of all new homes with new photos taken of previous existing homes whenever a change in physical appearance has occurred. UCAD strives to statistically analyze subdivisions annually to ensure that sales in the subdivision at least during the last 12 months are within a +/- 5% range of appraised value. If sales do not indicate that range, adjustments may be recommended and made to areas affected using a process outlined in the residential Appraisal section of this report.
- Commercial Property- UCAD's goal is to observe and examine Commercial property to verify class and condition at least every two years. The inspection occurs as appraisers are checking business personal property. Real estate accounts are analyzed against sales of similar properties in Uvalde CAD. The income approach to value is also utilized to appraise larger valued commercial properties such as shopping centers, apartment's complexes, office building, restaurants, motel and hotel, and other types of property that typically sell based on net operating income.
- Business Personal Property- Business personal property is observed annually with appraisers' effort to inspect business to develop quality and density observations. Renditions are mailed or delivered to new business. Appraisers will utilize SIC codes to determine consistency for appraisal of similar businesses. Rendition laws provide additional information on which to base taxability of business personal properties.
- Mineral properties – Working and royalty interests of producing oil and gas wells are appraised annually through contracted services with Capitol Appraisal Group Inc. The most recent production data available from the Texas Railroad

Commission is downloaded into appraisal software that estimates economically recoverable reserves. Those reserves are then valued based upon state mandated pricing using the previous year's average of oil and gas values. A discount is applied over the anticipated life of the well in order to consider the value of money over time to recover those revenues. Each producing lease is valued as a unit and then that value is divided according to the various owners of the lease listed in division order. A Reappraisal plan produced by Capitol Appraisal Group Inc is attached for further details.

- Utilities and Pipelines – Utility companies and pipelines are appraised annually through contracted services with Capitol Appraisal Group using a unit value developed by using all three approaches to value (Market, Cost, and Income).
- A Reappraisal plan produced by Capitol Appraisal Group Inc is attached for further details.(Refer to EXHIBIT III (Mineral & Indus. Properties- pg. 39)

PRELIMINARY ANALYSIS

Data Collection/Validation

Data collection of real property involves maintaining data characteristics of the property on CAMA. The information contained in the CAMA includes site characteristics, such as land size and topography, and improvement data such as square footage of living area, effective year built quality of construction and condition. Field appraisers are required to use a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The approaches to value are structured and calibrated based on this coding system and property description and characteristics. The field appraisers use property classification references during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining information of software designed to record and appraise business personal property. The type of information contained in the business personal property field includes personal property such as business inventory, furniture and fixtures, machinery and equipment, and vehicles with details such as cost and location. The field appraiser conducting on-site inspections use a personal property classification system during their initial training and as a guide to correctly list all personal property that is taxable.

Sources of Data

The sources of data collection are through property inspection, new construction field efforts, data review, data mailer questionnaires, hearings, sales validation efforts, commercial sales verification and field effort, newspapers and publications, and property owner correspondence by mail or via internet. A principle source of data comes from building permits received from taxing entities, primarily municipalities that require property owners to acquire a building permit or permission. The Multiple Listing Services of Uvalde Board of realtors is a reliable source of data for both property description and market sales data. Area and regional real estate brokers and managers are also sources of market and property information. Surveying and title companies are also sources of market and property information. Data surveys of property owners requesting market information and property description information is also valuable data. Soil surveys and agricultural surveys of farming and ranching property owners and industry professional are helpful for productivity value calibration. Improvement costs information is gathered from local building contractors and Marshal and Swift Valuation Services. Various income and rental surveys are performed by interviewing property managers and operators to determine operating income and expenses for investment and income producing real property.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers walk entire neighborhoods to review the accuracy of our data and identify properties that have to be re-listed. The sales validation effort in real property pertains to the collection of market data for properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers to verify the accuracy of

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the property characteristics and confirmation of sales prices. In commercial properties, the appraisers are responsible for contacting sales participants to confirm sales prices and to verify pertinent data.

Property owners are one of the best sources for identifying incorrect data that generates a field inspection. 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 email. 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 coded for future inspection at the earliest opportunity. Accuracy and validity in property descriptions and characteristics 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.

Data Collection procedures

The UCAD will assign specific areas to appraisers throughout the district to conduct field inspections. It will be the responsibility of the appraisers to become knowledgeable of all the factors that drive values for that specific area. Appraisers of real estate and business personal property conduct field inspections and record information using printed appraisal cards with the properties and allow for the entry of corrections, additions or changes the appraiser may find in his or her field inspection.

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 will be 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. Quality assurance supervision is charged with the responsibility of ensuring that appraiser follow listing procedures identify training issues and provide uniform training throughout the field appraisal staff.

Data Maintenance

The field appraiser is responsible for the data entry of his or her field work in the computer file in the district CAMA. The responsibility includes not only data entry, but also quality assurance. The majority of the data collected in the field is input 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 supervisor.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of last inspection and the UCAD appraiser responsible are listed on the CAMA record or property file. If a property owner or jurisdiction disputes the district records concerning this data during a hearing, via 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 the 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 may be conducted during the data review-re-list field efforts. A field review is performed on all personal property accounts, with available situs at least every two years.

UCAD is responsible for approximately 23,073 parcels.

Office Review

UCAD's goal is to conduct office reviews on properties where update information has been received from owners of the property and is considered accurate and correct. Data mailers, sent in mass, or at the request of the property owner, frequently verify some property characteristics or current conditions 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 mailed property rendition forms in January or February of each year to assist in the annual review of property.

PERFORMANCE TESTS

The property appraisers are responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within certain neighborhood, districts or other geographic areas by appraisal staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the lever of appraisal and market influences and factors for the areas. This information is the basis for updating property valuations 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 description 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 sale. Also, property inspections are performed to discover if property characteristics have 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 and not after a subsequent of substantial change made to the property after the negotiation and agreement in price was concluded. Properly performed ratio studies are a good reflection of the level of appraisals for the district.

RESIDENTIAL Valuation Process

Scope of Responsibility

The residential appraisers are responsible for estimating equal and uniform market values for residential improved and vacant property. There are approximately 12,249 residential improved single and multiple family parcels and vacant residential properties in Uvalde County.

Appraisal Resources

Personnel- The residential appraisal staff consists of Chief Appraiser and 4 appraisers. The following appraisers are responsible for estimating the market value of residential property:

Albert Mireles- Chief Appraiser	Terry Studer - Field Appraiser
Jesus Flores – Field Appraiser	Monica Lara – Field Appraiser
Victor Trejo- Field Appraiser	

Additional Staff:

The *Uvalde CAD* in addition to the regular appraisal staff also utilizes the staff on the tax collection side for various support services. The following staff members provide these services:

	<u>Title</u>	<u>Appraisal Services Provided</u>
Alida Lopez	Deputy Tax Collector	Gen. Clerical assist./ACCOUNT.
Paula Gonzales	Tax Collector	Gen. Clerical assistance/TAX SALES
Aurora DeHoyos	Tax Collector	Gen. clerical assist./EDS&EXEMP.
Mary Flores	Tax Collector	Appr. Rev. Bd Sec./EDS& EXEMP.

GATHERING OF DATA

Data- An individualized set of data characteristics of each residential dwelling (A1/A2 category) and multiple family units (B1 category) and Vacant (C) are collected in the field and data entered into 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.

NEW CONSTRUCTION/DEMOLITION

New construction and office review procedures are identified and revised as needed. The use of building permits filed with the city (cies) proves valuable in identifying new construction or the demolishing of improvements within city limits. This important annual activity is projected and entered on the key events calendar for each tax year.

RE-INSPECTION/IDENTIFICATION OF PROBLEMATIC MARKET AREAS

Real property market areas, by classification, are tested for low or high protest ratios, or high coefficient of dispersion. Market areas whose ratios fail to fall within the 5% *confidence interval* (5% from the median appraisal ratio of 1.00) are determined to be problematic. Field reviews are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified. In the absence of adequate market data, neighborhood comparisons are made to find comparable areas that have sufficient data to conduct these tests. Market areas with extensive improvement remodeling are identified, verified and field activities scheduled to update property characteristics data. Properties considered as “locked gates” or in accessible to appraisers due to locked gates or no entry gates, are identified and mailers sent for on-site appointments.

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information must be verified and property characteristics data contemporaneous (same time) with the date of sale captured. The sales ratio formula is equal to the appraisal of the property / (divided by) the sales price. The sales ratio tools require that the property that sold must be the same property appraised in order that statistical analysis results will be valid.

VALUATION APPROACH

Land Analysis

Residential land valuation analysis is conducted prior to market areas or neighborhood sales analysis. The value of the land component to the property is estimated based in 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 area or neighborhood. A computerized file of land tables stores the land information required to consistently value individual parcels within an area given known land characteristics, such as dimension or acreage. Specific land influences are considered, where necessary, and depending on neighborhood or area and individual land parcel or tract characteristics, to adjust parcels outside the area norm for such factors as access, shape, size, topography,

flood factors or un-usable land. The appraisers use abstraction and allocation methods to insure that estimated land values best reflect the contributory market value of the land to the overall property value.

Area Analysis

Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs may be collected from private vendors and public sources and provide the field appraisers a current economic outlook on the real estate market. Information is obtained from real estate publications and sources such as continuing education in the form of IAAO and TDLR classes.

Neighborhood and Market Area 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 is also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhood. Residential valuation and neighborhood analysis is conducted on various market areas within each of the political entities known as Independent School District (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 indication 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 the basic technique 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. 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 in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square-footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation of stratification based on attribute analysis. Part of neighborhood analysis is the consideration of noticeable patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability, or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply

of new homes tends to induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in a 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 property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. All residential analysis work done in association with the residential valuation process is neighborhood specific. 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 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 in direct sales comparison analysis. Neighborhood groups, or given neighborhoods, increases the available market data by linking comparable properties outside a given neighborhood. Sale ratio analyses, discussed below, are performed on a neighborhood basis, and in soft sale area on a neighborhood group basis.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present values as of the date of 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, preclude 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 neighborhood (renovations of unprosperous neighborhoods), the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic misimprovements, 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 may review the 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 selected population of properties.

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 improvement classification system using comparative unit method. The district's residential cost schedules are estimated from Marshall and Swift, a nationally recognized cost estimator service. These cost estimates compared with sales of new improvements and evaluated from year to year and indexed to reflect the local residential building and labor market. Costs may also be 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. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district cost schedules be within a range of plus or minus 10% from nationally recognized cost schedules.

A review of the residential cost schedules should be performed as necessary. 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 district are considered.

Sales Information

A sales file of sales letters is maintained for real property. Residential 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 buyer and seller, field discovery, protest hearings, Fee appraisers, builders, and realtors. 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 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. Monthly time adjustments are estimated based on comparative analysis using paired comparison of sold property. Sales of the same property were considered and analyzed for any indication of price change attributed to a time change or influence. Property characteristics, financing, and conditions of sale were compared for each property sold in the pairing of property to isolate only the time factor as an influence on price.

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 residential properties 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 the area. The level of appraised values is determined by the weighted mean ratio for sales of individual properties, and a comparison of weighted means reflect the general level of appraised value.

The appraiser, through the sales ratio analysis process, is reviewed annually. The first phase involves ratio studies that compare the recent sales prices of 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 an area needs to be updated or whether the level of market value in an area 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 ascertain 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 of property improvements (RCN) 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 location 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 an area, the appraiser reviews and evaluates a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, 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%, 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 component. This impact on value is usually the most significant factor affecting 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 within 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 within 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 update neighborhood are based on market indicated factors applied uniformly 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; 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
- the preceding year's appraised value;
PLUS 10 percent for each year since the property was re-appraised;
PLUS the value of any improvements added since the last re-appraisal.

Assessed values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st 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 periodically reviewed to check for accuracy of data characteristics.

As the district's parcel count has increased through new home construction, and the homes constructed in the boom years of the late 70's and early 80's experience remodeling, the appraisers are required to perform the field activity associated with transitioning and high demand neighborhoods. Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. Additionally, the appraiser frequently field reviews subjective data items such as quality of construction, condition, physical, functional and economic obsolescence, and other factors contributing significantly to the market value of the property. After preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the computer-assisted values against his own appraisal judgment. During this review, the appraiser is able to physically inspect both sold properties and unsold properties for comparability and consistency of values.

Office Review

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 appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, the estimates of value go to noticing.

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.

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.

- **Personnel-** Even though all appraisers, because of their training may appraise business personal property, UCAD designates appraiser Terry Studer – Personal Property Appraiser. This appraiser is responsible for personal property business rendition mailers, processing, data entry and valuation.
- **Data -** A common set of data characteristics for each personal property account in Uvalde CAD is collected in the field and data entered using a pen pad. The property characteristic data drives the computer-assisted personal property appraisal (CAPPA) system. The personal property appraiser collects the field data and maintains electronic property files making updates and changes gathered from field inspections, newspapers, property renditions, sales tax permit listing and interviews with property owners.

VALUATION APPROACH

SIC Code Analysis

Business personal property is classified and utilizes a four digit numeric code, called Standard Industrial Classification Code (SIC) codes that were developed by the federal

government to describe property. These classifications are used by Uvalde CAD to classify personal property by business type.

SIC code identification and delineation is the cornerstone of the personal property valuation system at the district. All of the personal property analysis work done in association with the personal property valuation process is SIC code specific. SIC codes are delineated based on observable aspects of homogeneity and business use.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the greatest income and the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of personal property is normally its current use.

DATA COLLECTION/VALIDATION

Data Collection Procedures

Personal property data collection procedures are published and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection.

Sources of Data

- **Business Personal Property**
 - The district's property characteristic data was collected through a massive field data collection effort coordinated by the district over the recent past and from property owner renditions. From year to year, reevaluation activities permit district appraisers to collect new data via an annual field inspection. This project results in the discovery of new businesses, changes in ownership, relocation of businesses, and closures of businesses not revealed through other sources. Tax assessors, city and local newspapers, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

- **Vehicles**
 - The district receives a report yearly from Just Texas listing all vehicles commercially listed in Uvalde County or used in the production of income.

- **Leased and Multi-Location Assets**

- The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Cost Schedules

Cost schedules are developed based on the SIC code by the Property Tax Division of the Comptroller's Office and by the district personal property valuation appraiser. The cost schedules are developed by analyzing cost data from property owner renditions, hearings, state schedules, and published cost guides. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square footage format, but some exception SICs are in an alternate price per unit format, such as per room for hotels.

Statistical Analysis

Summary statistics including, but not limited to, the median, weighted mean, and standard deviation provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value by SIC code. Review of the standard deviation can discern appraisal uniformity within SIC codes.

Schedule and Trending Factors:

- ***Business Property***

- Uvalde CAD's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from CAD developed valuation models. The trending factors used by the CAD to develop RCN are based on published valuation guides. The percent good depreciation factors used by Uvalde CAD are also based on published valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

$$\text{PVF} = \text{INDEX FACTOR} \times \text{PERCENT GOOD FACTOR}$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

MARKET VALUE ESTIMATE = PVF x HISTORICAL COST

This mass appraisal PVF schedule is used to ensure that estimated values are uniform and consistent within the market and reflect current economic pressures of supply and demand.

- **Vehicles**
 - Value estimates for vehicles are provided by an outside vendor and are based on NADA Book published book values, and there are also considerations available for high mileage. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.
- **Leased and Multi-Location Assets**
 - Leased and multi-location assets are valued using the PVF schedules mentioned above. If the asset to be valued in this category is a vehicle, then NADA published book values are used. Assets that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

INDIVIDUAL VALUE REVIEW PROCEDURES

Office Review

- **Business Property**
 - A district valuation computer program exists in a mainframe environment that identifies accounts in need of review based on a variety of conditions. Property owner renditions, accounts with field or other data changes, accounts with prior hearings, new accounts, and SIC cost table changes are all considered. The accounts are processed by the valuation program and pass or fail preset tolerance parameters by comparing appraised values to prior year and model values. The appraisers review accounts that fail the tolerance parameters.

PERFORMANCE TESTS

Ratio Studies

Each year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Uvalde CAD's personal property values and ratios are indicated.

Minerals (Oil and Gas Reserves) Valuation Process

EXHIBIT III (MIN. & INDUS.)

CAD Plan for Periodic Reappraisal of Oil and Gas Property

The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

In accordance with Section § 25.18 of the Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property as approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all oil and gas property appraised by the CAD.

(1) Identification of new property and its situs. As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGI obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGI's in-house map resources.

(2) Identifying and updating relevant characteristics of all oil and gas properties to be appraised. Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGI obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.

(3) Defining market areas in the district and identifying property characteristics that affect property value in each market area. Oil and gas markets are regional, national and international. Therefore they respond to market forces beyond defined market boundaries as observed among more typical real properties.

(4) Developing an appraisal approach that best reflects the relationship among property characteristics affecting value and best determines the contribution of individual property characteristics. Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through

use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.

(5) Comparison and Review. Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

Industrial Property Valuation Process

CAD Plan for Periodic Reappraisal of Industrial Property

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of selected industrial property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

(1) Identifying properties to be appraised: Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.

(2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.

(3) Defining market areas in the district: Market areas for industrial properties tend to be regional, national and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.

(4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.

(5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

Utility & Pipeline Property Valuation Process

CAD Plan for Periodic Reappraisal of Utility, and Pipeline Property

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all utility and pipeline property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

(1) Identifying properties to be appraised: Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and also confidential to assist in identification of these properties.

(2) Identifying and updating relevant characteristics of each property

in the appraisal records: The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including confidential rendition. Additional data are obtained through public sources, regulatory reports and through analysis of comparable properties.

(3) Defining market areas in the district: Market areas for utility, railroad and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.

(4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.

(5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

CAPITAL APPRAISAL GROUP VALUE DEFENSE PROCEDURES FOR THE FOLLOWING:

- 1. Value Defense Procedure for Informal and Formal Hearings**
 - Industrial Real Property**
 - Utilities**
 - Oil and Gas Property**
 - Cont. with no.1**
 - Industrial Personal Property**
 - Clients Plan**

- 2. Value Defense Procedures for ARB Hearings**
 - Industrial Real Property**
 - Utilities**
 - Oil and Gas Property**
 - Industrial Personal Property**
 - Clients Plan**

- 3. Industrial Real Property Mass Appraisal Procedure and Timeline-**
Although valuation is set for either January 1 of the tax year of September 1 of the previous calendar year prior to the current tax year, the appraisal process begins in September of the previous year and continues through August of the tax year. The following are the procedures and timeline dates :

September 1 of previous year to March 31 of the current year

April 1 unit complete

July 25

July 26 to August 31

- 4. Industrial Personal Property Mass Appraisal Procedure and Timeline-**
Although valuation is set for either January 1 of the tax year of September 1 of the previous calendar year prior to the current tax year, the appraisal process begins in September of the previous year and continues through August of the tax year. The following are the procedures and timeline dates:

September 1 of previous year to March 31, of the current tax year.

April 1 until complete

July 25

July 26 to August 31

(EXHIBIT IV, attached is the documents that allow more details to Value Defense Procedure and gives Timeline to follow)

EXHIBIT IV

Document 1

Value Defense Procedures for Informal Meetings and Formal Hearings

Industrial Real Property

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense and capitalization data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Utilities

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense and unit appraisal data (when applicable) are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Oil and Gas Property

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Mineral operators and third party agents with the proper fiduciary in place may also view the parameters used in the appraisal of their oil and gas properties on Capitol's web site at www.cagi.com. Other taxpayers with an interest in a mineral lease may request a copy of their appraisals at the same web site. Appraisers may present recent production data and sales prices to compare with the actual income received by the taxpayer in defense of our values. Income, expense and capital expense data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

Value Defense Procedures for ARB Hearings

Industrial Real Property

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

Utilities

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

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Oil and Gas Property

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. Since oil and gas leases have multiple owners, all owners who pursue a formal protest on the same property will be scheduled at the same time for a hearing. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Capitol uses its MINARB procedure to generate copies of the appraisal reports and product pricing data for the current and prior tax years. These reports are also included in this packet.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. Since oil and gas leases have multiple owners, all owners who pursue a formal protest on the same property will be scheduled at the same time for a hearing. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense or other information received from taxpayers on specific accounts will be released. Capitol uses its MINARB procedure to generate copies of the appraisal reports and product pricing data for the current and prior tax years. These reports are also included in this packet.

Industrial Personal Property

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present general data specific to the property in defense of our values. Renditions other than that of the subject property will not be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Capitol provides copies of appraisal reports generated by its Industrial Personal Property System for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

Client Plan

In the event that the client's value defense plan differs with the plan of Capitol Appraisal Group, the client's plan will be followed and supersedes the provisions of the Capitol Appraisal plan.

Document 6A

Industrial Real Property Mass Appraisal Procedure and Timeline

Although valuation is set for either January 1 of the tax year or September 1 of the previous calendar year prior to the current tax year, the appraisal process begins in September of the previous year and continues through August of the tax year.

September 1 of previous year to March 31 of the current tax year

Discovery and listing. This includes physical inspection of existing properties to appraise and discovery of potential new properties to appraise. New potential properties are reported to the appraisal district to determine if Capitol Appraisal will value the property for the current tax year.

April 1 until complete

Appraisal of properties both market value and taxable value. Deadlines for completion of appraisals and sending out value notices are based upon individual deadlines set by the appropriate appraisal district. Every effort is made to appraise every property timely so that values can be included in certification. Properties not included in certification are reported to the appraisal district and the appraisal process continues until final value is reached. Supplementing the tax roll with those properties is based upon the timeline established by the appraisal district.

July 25

Appraisal roll is certified. Every effort is made to ensure all properties have a final valuation by this date. Exceptions may include properties with late renditions, extensions, or other allowable justifications which preclude final valuation by July 25.

July 26 to August 31

Review current tax year methods and procedures, and begin general property classification research for the next tax year. Special reports for the appraisal districts are created at this time as requested.

Document 6B

Industrial Personal Property Mass Appraisal Procedure and Timeline

Although valuation is set for either January 1 of the tax year or September 1 of the previous calendar year prior to the current tax year, the appraisal process begins in September of the previous year and continues through August of the tax year.

September 1 of previous year to March 31 of the current tax year

Discovery and listing. This includes physical inspection of existing properties to appraise and discovery of potential new properties to appraise. New potential properties are reported to the appraisal district to determine if Capitol Appraisal will value the property for the current tax year.

April 1 until complete

Appraisal of properties both market value and taxable value. Deadlines for completion of appraisals and sending out value notices are based upon individual deadlines set by the appropriate appraisal district. Every effort is made to appraise every property timely so that values can be included in certification. Properties not included in certification are reported to the appraisal district and the appraisal process continues until final value is reached. Supplementing the tax roll with those properties is based upon the timeline established by the appraisal district.

July 25

Appraisal roll is certified. Every effort is made to ensure all properties have a final valuation by this date. Exceptions may include properties with late renditions, extensions, or other allowable justifications which preclude final valuation by July 25.

July 26 to August 31

Review current tax year methods and procedures, and begin general property classification research for the next tax year. Special reports for the appraisal districts are created at this time as requested.

Industrial Personal Property

If the taxpayer wishes to pursue a dispute beyond informal proceedings, the appraiser guides him through the initial phase of the formal protest procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Taxpayer's Rights, Remedies, and Responsibilities* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Capitol provides copies of appraisal reports generated by its Industrial Personal Property System for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

Client Plan

In the event that the client's value defense plan differs with the plan of Capitol Appraisal Group, the client's plan will be followed and supersedes the provisions of the Capitol Appraisal plan.

LIMITING CONDITIONS

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

- The appraisals were prepared exclusively for Ad-valorem tax purposes.
- The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed. Some interior inspections of property appraised were performed at the request of the property owner and required by the district for clarification purposes and to correct property descriptions.
- Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.
- I have included a list of staff providing significant mass appraisal assistance to the person signing this certification.

Certification Statement:

"I, Albert Mireles, Chief Appraiser for the Uvalde County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



Albert Mireles, RPA/CCA
Chief Appraiser

STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

<u>Name</u>	<u>Title</u>
Jesus Flores	Registered Professional Appraiser
Victor Trejo	Registered Professional Appraiser
Terry Studer	Appraiser Level I
Monica Lara	Appraiser Level I

RESOLUTION 14-04

A RESOLUTION APPROVING THE 2015-2016 BIENNIAL REAPPRAISAL PLAN FOR THE UVALDE COUNTY APPRAISAL DISTRICT

WHEREAS, it is in the best interest of the taxpayer of Uvalde County that the Uvalde County Appraisal District comply with Sec. 6.05(i) & Section 25.18 of the Property Tax Code regarding the implementation of a two year periodic reappraisal of property plan; and,

WHEREAS, the Uvalde County Appraisal District by and thru its Board of Directors has complied with hearing and notice requirement described in Section 6.05(i) of the Property Tax Code;

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors for Uvalde County Appraisal District hereby approves, for 2015 and 2016, the biennial written plan, dated September 09, 2014 for the periodic reappraisal of all property within the boundaries of the District;

AND BE IT FURTHER RESOLVED that the above described reappraisal plan be attached to this resolution as Exhibit A.

PASSED AND APPROVED this the 09th day of September, 2014 by Board of Directors of the Uvalde County Appraisal District.



CHAIRMAN-UVALDE CAD

Attest



SECRETARY-UVALDE CAD

EXHIBITS I AND II SHOW SCHEDULED AREAS

INCLUDES NUMBER COUNT OF PARCELS AND MAPS IDENTIFYING ENTITIES TO BE REAPPRAISED AND IDENTIFIED BY THE BIENNIAL REAPPRAISAL REPORT FOR 2015-2016 TO BE DONE BY UVALDE CAD APPRAISAL STAFF AND EAGLE APPRAISAL AND CONSULTING STAFF.

UVALDE COUNTY APPRAISAL DISTRICT | 2015- 2016

For **2015** City of Knippa ISD (IK), Leakey ISD (IL), Utopia ISD (IT) , Utopia (CT), and City of Sabinal (CS) are included in the scheduled reappraisals and consist of approximately **2159** parcels. Two UCAD RPA Level IV real property appraisers with two Level I Appraisers assisting will be working on assigned areas.

*242 calendar days – 76 days skipped = 166 working days (**September 1, 2014 to April 30, 2015**)

(Excluded 34 Saturdays, 34 Sundays, and 8 Holidays. Vacation and Personal Days not deducted from above count of working days)

- Areas consisting of parcel count ;

- **Subset Area -- Knippa ISD – Count 531**

- Category A= 256
- Category B = 0
- Category D2= 45
- Category E = 155
- Category F = 28
- Category M = 47

➤ *Appraisal Target Dates – September 2 to September 23*

- **Subset Area -- Leakey ISD – Count 155**

- Category A= 85
- Category B = 0
- Category D2= 5
- Category E = 41
- Category F = 17
- Category M = 7

➤ *Appraisal Target Dates – September 24 to October 1*

- **Subset Area -- Utopia ISD – Count 584**

- Category A = 232
- Category B = 0
- Category D2 = 33
- Category E = 240
- Category F = 37
- Category M= 42

➤ *Appraisal Target Dates – October 2 to October 24*

UVALDE COUNTY APPRAISAL DISTRICT | 2015-
2016

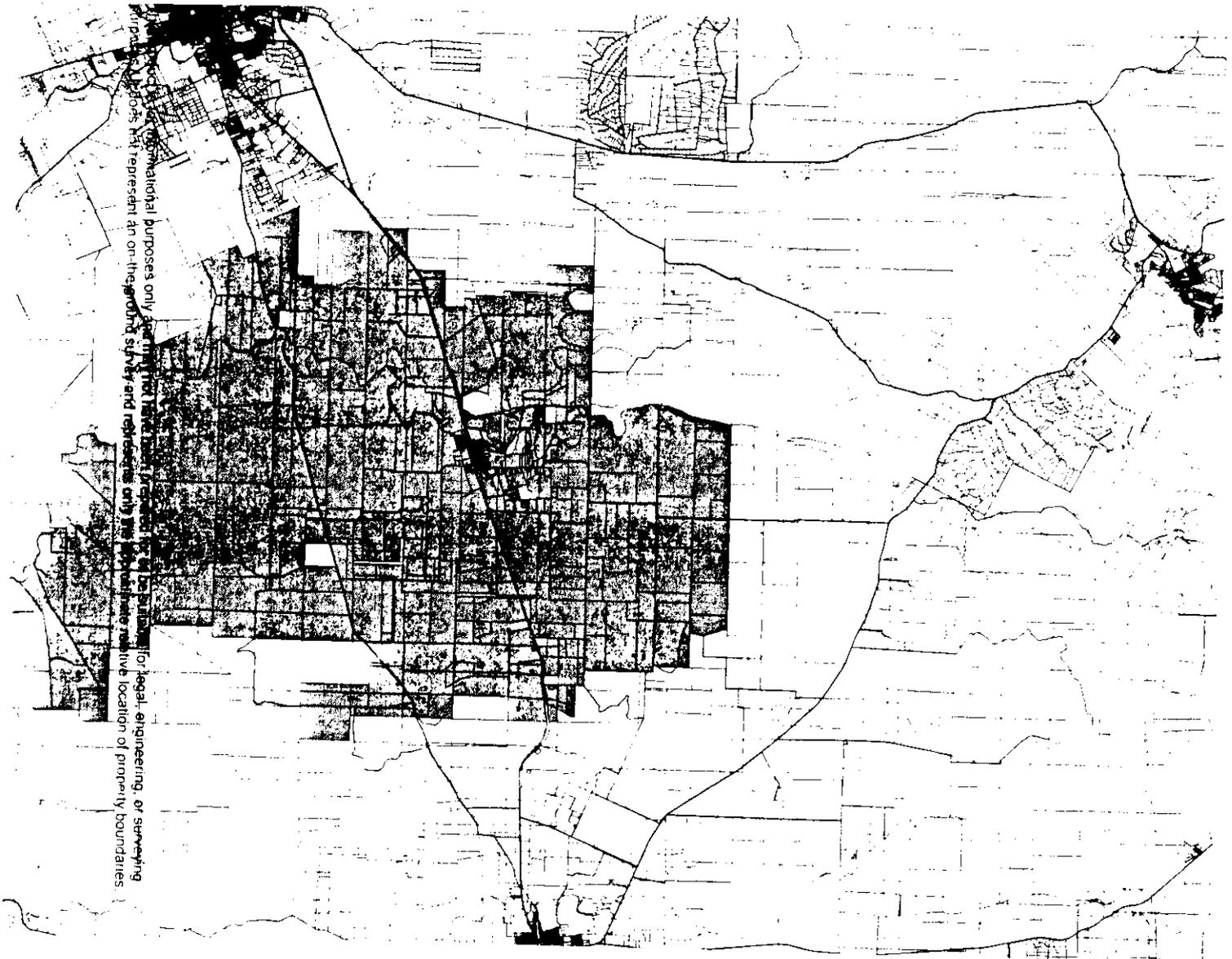
- **Subset Area – City of Utopia – Count 88**
 - *Category A = 55*
 - *Category B = 0*
 - *Category D2 = 0*
 - *Category E = 0*
 - *Category F = 23*
 - *Category M = 10*
- *Appraisal Target Dates – October 27 to October 30*

- **Subset Area –City of Sabinal – Count 801**
 - *Category A = 639*
 - *Category B = 2*
 - *Category D2 = 0*
 - *Category E = 4*
 - *Category F = 84*
 - *Category M = 72*
- *Appraisal Target Dates – November 3 to December 9*

- **TOTAL PARCEL COUNT = 2159**

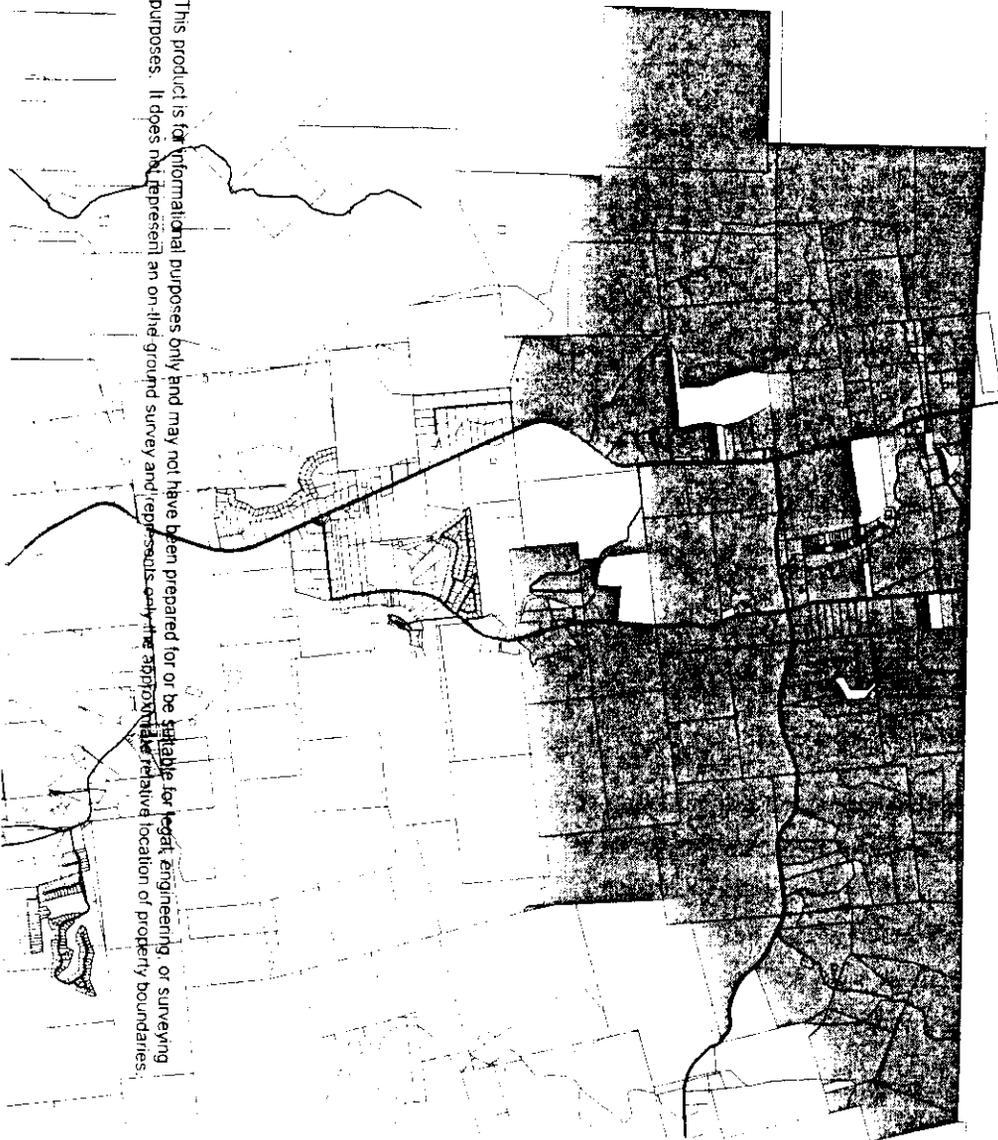
- Count does not include 1241 Personal Property Accounts in Uvalde County. (1513 – 272 Capitol Appraisal Group)

KNIPPA ISD



For informational purposes only. This map was prepared for legal, engineering, or surveying purposes and does not represent an on-the-ground survey and represents only the best available relative location of property boundaries.

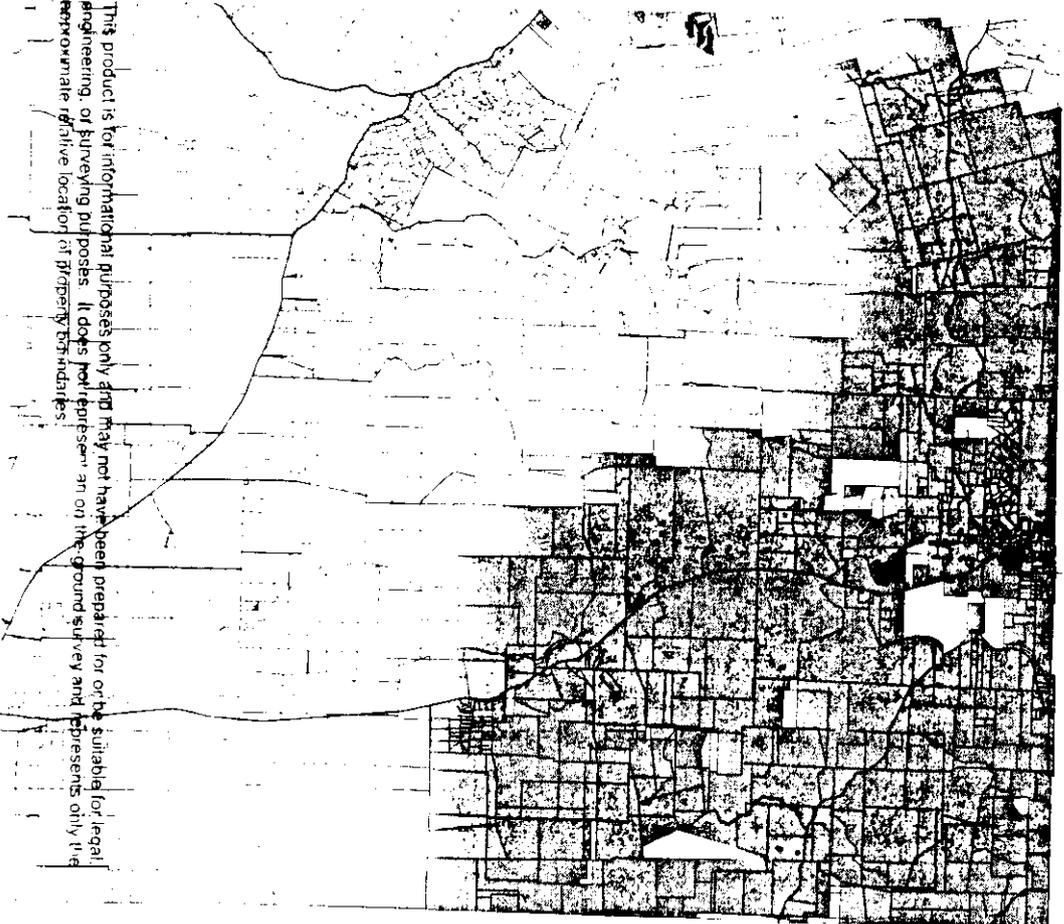
LEAKEY ISD



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UTOPIA ISD



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Leakey ISD

C4200 Curtis Nelson

C2400 Elm Creek

C2200 Echo Valley

C1050 Cold Springs

C0900 Cold Springs

C0800 Chisum

C0100 Bielstein

Total 6

Utopia ISD

C6580 Utopia Estates

C6570 Utopia River Oaks

C6560 Utopia River Oaks

C6550 Thunder Creek

C5600 Seco Ridge

C5500 Sabinal Canyon Estates

C5130 River Park

C4660 Paradised Oaks

C4000 Moore Sub

C3300 Heideman

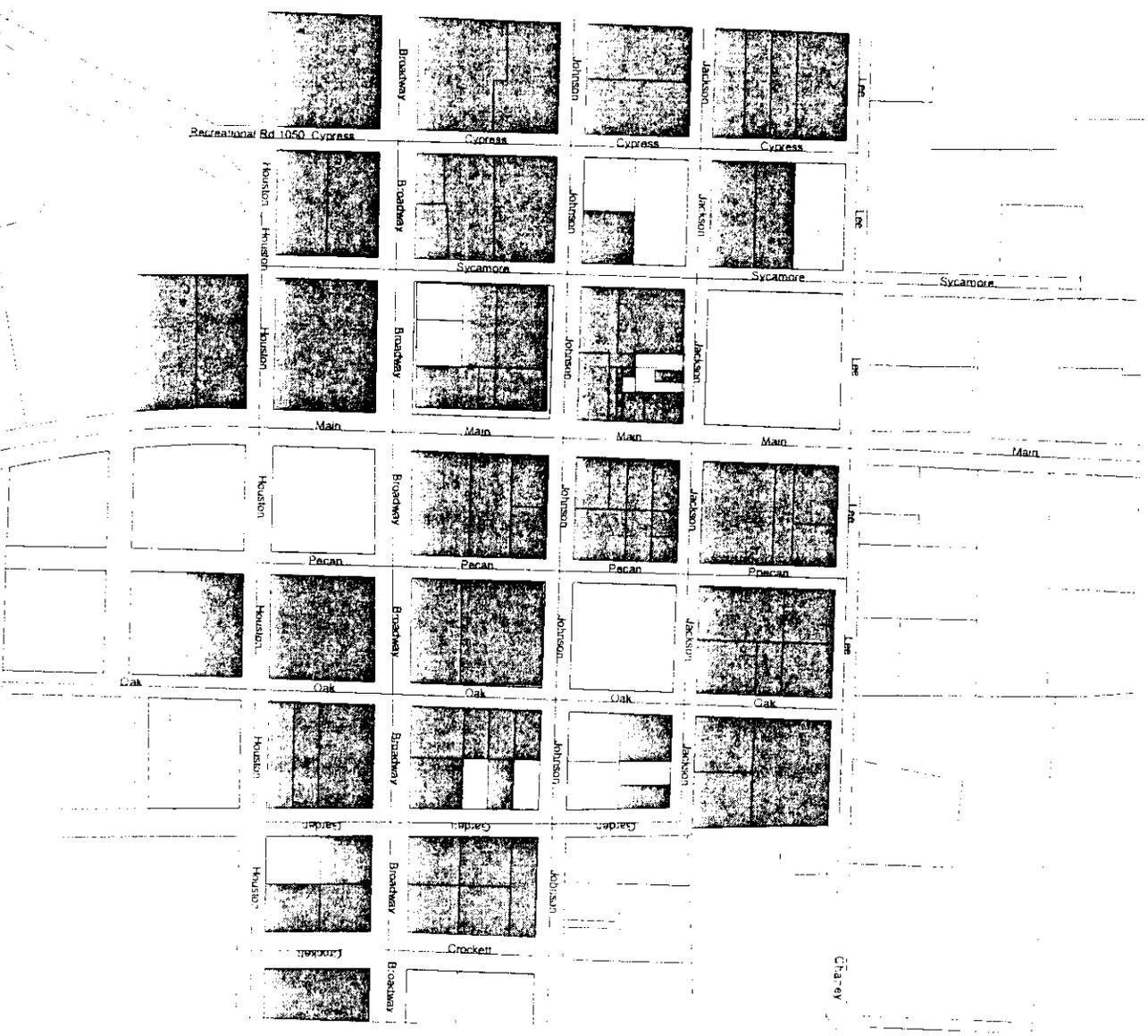
C3200 Harvey

C1590 Cypress Falls

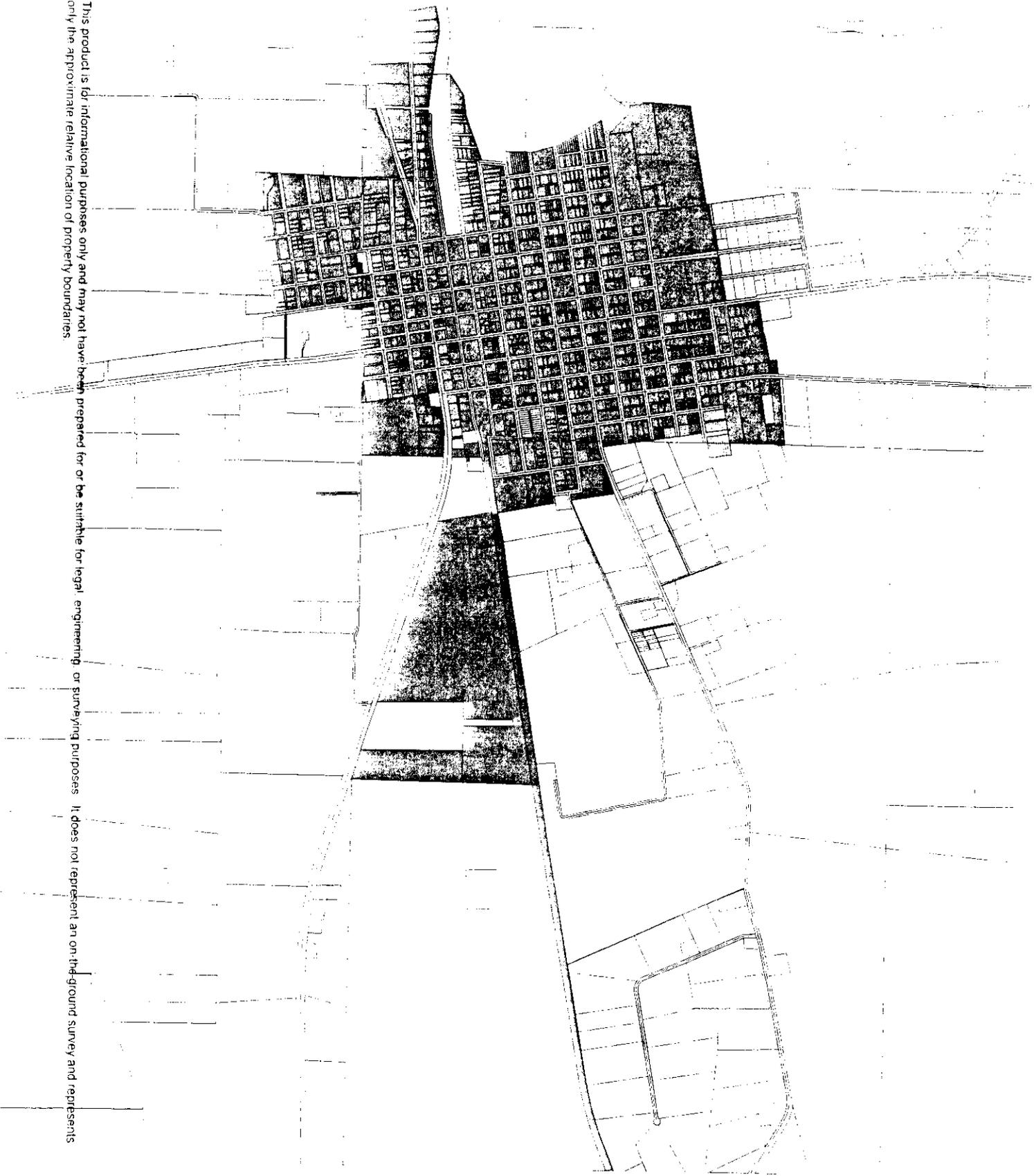
Total 11

CITY OF UTOPIA

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CITY OF SABINAL



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UVALDE COUNTY APPRAISAL DISTRICT | 2015- 2016

For **2016** reappraisal cycle the City of Uvalde are scheduled for reappraisal and consist of approximately **5861** parcels. Four UCAD real property appraisers working on assigned areas.

*243 calendar days – 77 days skipped = 166 working days (**September 1, 2015 to April 30, 2016**).

(Excluded 35 Saturdays, 34 Sundays, and 8 Holidays. Vacation and Personal Days not deducted from above count of working days)

- Areas consisting of parcel count:
 - **Subset Area – City of Uvalde**

- *Category A = 5001*
- *Category B = 73*
- *Category D2 = 0*
- *Category E = 15*
- *Category F = 567*
- *Category M = 205*

- **TOTAL PARCEL COUNT = 5861**

- Count does not include 1241 Personal Property Accounts in Uvalde County. (1513 – 272 Capitol Appraisal Group)

CITY OF UVALDE



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We have identified areas for Eagle Appraisal & Consulting that need complete reappraisal as the following:

- Areas consisting of parcel count ;
 - **Subset Area – Nueces Canyon ISD – Count 461**
 - *Category A = 234*
 - *Category B = 0*
 - *Category D2 = 17*
 - *Category E = 177*
 - *Category F = 7*
 - *Category M = 27*

***13 Country Subdivisions in Area*

- **Subset Area – Sabinal ISD – Count 1363**
 - *Category A = 670*
 - *Category B = 10*
 - *Category D2 = 45*
 - *Category E = 476*
 - *Category F = 94*
 - *Category M = 68*

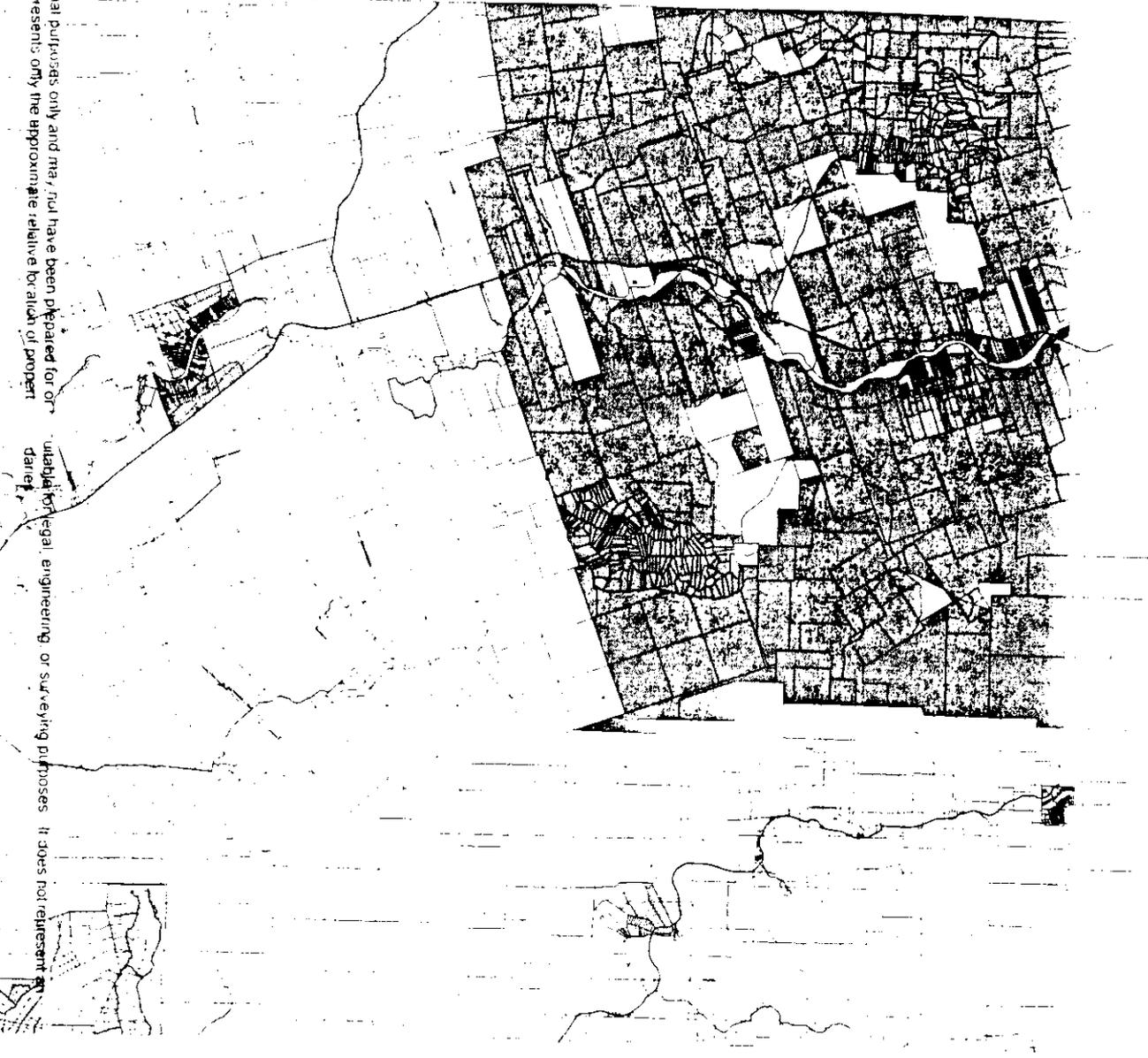
***37 Country Subdivisions in Area*

- **Subset Area -- Uvalde CISD – Count 3393**
 - *Category A = 1622*
 - *Category B = 6*
 - *Category D2 = 130*
 - *Category E = 884*
 - *Category F = 152*
 - *Category M = 571*

***55 Country Subdivisions in Area*

- **TOTAL PARCEL COUNT = 5189** **Out of these subsets we have identified Nueces Canyon ISD and Con Can Areas within Sabinal ISD as priority.
 - Additionally we would like to request updated residential property schedules and commercial schedules and;
 - Reappraisal of Category B and F in the **City of Uvalde:**
 - *Category B = 73*
 - *Category F = 567*

NUECES CANYON ISD



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Not suitable for legal engineering or surveying purposes. It does not represent a

COUNTRY SUBDIVISIONS

NUECES CANYON ISD

C2100 Doebbler #1

C2110 Doebbler #2

C4400 Nueces Leisure Estates

C4865 Pecan Village

C5128 River Oaks

C5400 Rowland

C5900 Shepperd

C6000 Silver Creek Ranch

C6300 WD Sutherland North

C6310 WD Sutherland South

C6500 Tru Mar

C6510 Truman Arnold

C7000 Walnut Springs

TOTAL 13

UVALDE CISD - PART 1



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uitable for legal engineering or surveying purposes. It does not represent an
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UVALDE CISD - PART II



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UVALDE CISD

C0005 Acacia Acres
C0050 Beavers Knoll
C0150 Briarwood
C0155 Briar Court
C0160 Briar Crown
C0200 Joe Brown
C0750 Chalk Bluff I
C0760 Chalf Bluff II
C1500 Cookie Ranch
C1600 Davenport & Vickery
C1700 Deer Valley I
C1800 Deer Valley II
C1900 Deer Valley III
C2000 Deer Valley IV
C2420 Fair Oaks
C2600 Jose Maria Flores
C2700 Ft. Clark 1
C2750 Ft. Clark 2
C2900 Frio Cielo Ranch
C2910 Frio Cielo East 40
C3100 Frio Rio Ranch
C3400 Hutcherson
C3500 Indian Creek Acres
C3549 La Hacienda

C3600 Leona Acres Estate
C3700 Leona Acres Subdivision
C3750 Long Hollow
C3800 Lower Frio Estates
C3850 Luna Sub
C6860 Martinez Ranch
C3900 McDonald
C3910 Mona Lisa Estates
C4100 Calvin Nelson
C4300 WJ Nelson
C4350 Nueces Falls
C4450 Nueces River Ranch
C4510 Oak Meadows
C4650 Paloma Ridge
C4840 Pecan Park 1
C4860 Pecan Park 2
C4900 Rancho Encino
C5000 Reagan Wells
C5100 Rio Nueces Ranch
C5200 Rolling Oaks
C5300 Rossington & Hamilton
C6200 South Mountain Estates
C6250 Standing Rock
C6255 Talley
C6355 Thee View Phase 1

C6400 Trailwood

C6600 Uvalde Estates Unit 1

C6700 Uvalde Estates Unit 2

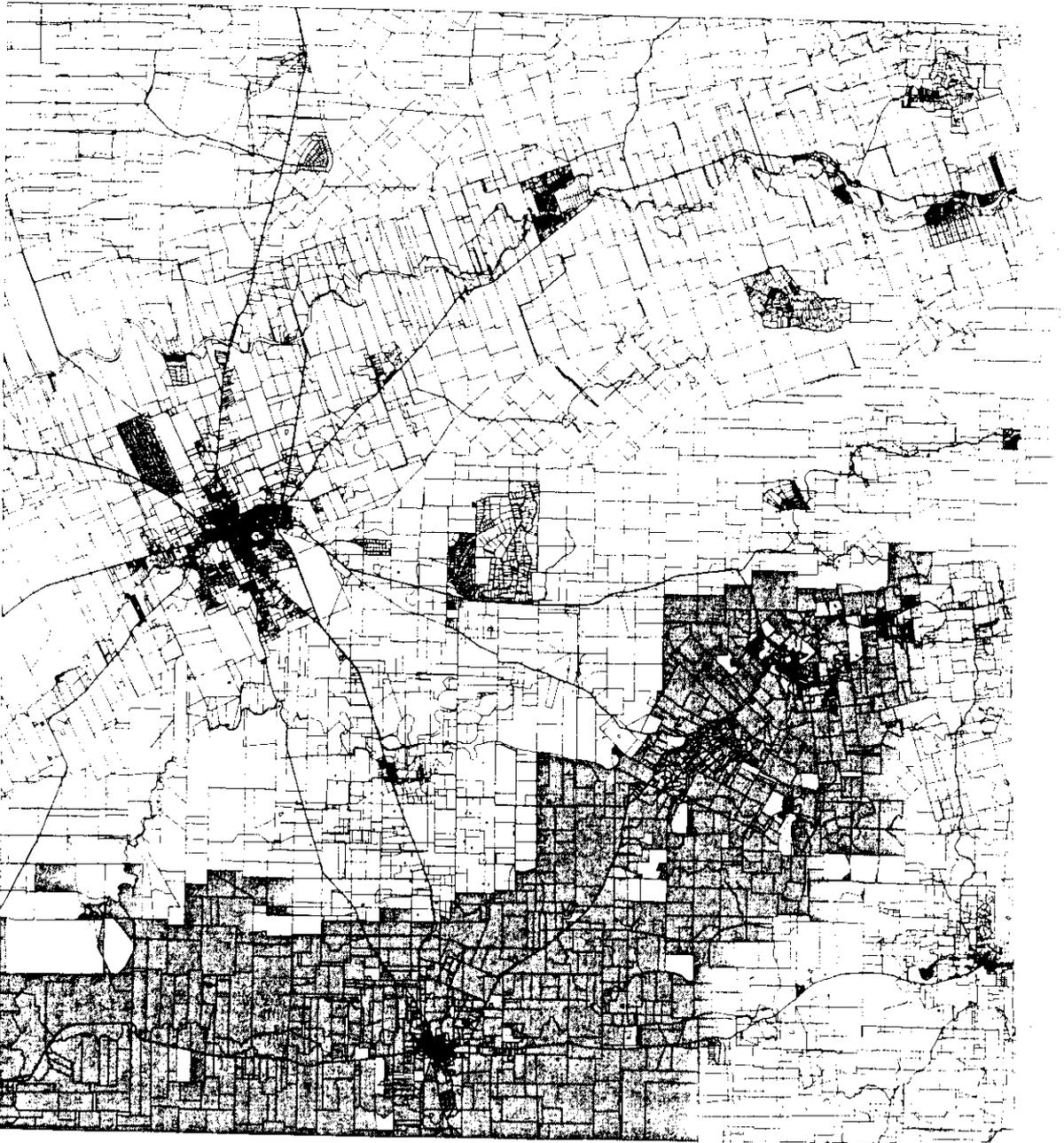
C6800 Uvalde Estates Unit 3

C6900 Uvalde Estates Unit 4

C6910 Uvalde Hills Ranches

Total 55

SABINAL ISD



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SABINAL ISD

C6950 Vista Bonita
C6935 Valley Vista
C6566 Tierra Linda I
C6565 Tierra Linda II
C6695 The Ranch I
C6396 The Ranch II
C6230 South View
C5800 Shut In Homesites
C5700 Shut In Creek
C5450 Sabinal Acres
C4700 Patches
C4600 Oliver & Casey
C4050 Neal Ranch
C4022 Mountain Valley-Phase II
C4020 Mountain Valley-Phase I
C3250 Heartstone
C3000 Frio Estate
C2800 Frio Canyon Estate
C2500 Falls Subdivision
C2300 *Ellis Camp*
C1500 Cypress Bend
C1400 Concan Ranch
C1300 Concan Oaks
C1200 Concan Hillsites

C1120 Concan Country Club
C1100 Concan Country
C1060 Comanche Crossing
C0875 Cielo Ridge Townhomes
C0725 Casitas en Esperanza
C0700 Canyon Oaks 1
C0600 Canyon Oaks 2
C0500 Canyon Oaks 3
C0400 Canyon Oaks 4
C0300 Camp Avant
C0140 Bluffside
C0120 Big Shades
C0020 Apache Bend

Total 37