



**COMAL APPRAISAL DISTRICT  
PROPOSED  
REAPPRAISAL PLAN  
FOR  
2019 & 2020 APPRAISAL YEARS**

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## INTRODUCTION

The Comal Appraisal District's Board of Directors published this reappraisal plan to provide the citizens and taxpayers of Comal County with a better understanding of the district's responsibilities and activities. This plan has several parts: a general introduction, a section describing the current resources available to the District, the appraisal and administrative activities, and finally the specific objectives over the next two years for each appraisal department.

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

The appraisal district is responsible for local property tax appraisal, exemption administration and special valuation of property for jurisdictions or taxing units in its county. Each taxing unit sets its own tax rate to generate revenue to pay for police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. The following is a list of all the taxing entities within the appraisal district's jurisdiction:

- Comal County
- City of New Braunfels
- City of Schertz
- City of Garden Ridge
- City of Bulverde
- City of Fair Oaks Ranch
- City of Selma
- City of Spring Branch
- Comal ISD
- Boerne ISD
- New Braunfels ISD
- Wimberley ISD
- Lateral Road
- Emergency Service District #1
- Emergency Service District #2
- Emergency Service District #3
- Emergency Service District #4

Emergency Service District #5  
Emergency Service District #6  
Emergency Service District #7  
York Creek Improvement District  
Johnson Ranch MUD  
Comal County Water Control and Improvement District #6  
1A Water Improvement District  
1B Water Improvement District

Property appraisals by the appraisal district establish the market value of each property as of January 1<sup>st</sup>. Market value as defined by the code 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 buyer.
- Both the seller and the buyer know of all the property uses and purposes to which the property is adapted and for which it is capable or being used for and of any enforceable restrictions on the use of the property
- Both the seller and the buyer seek to maximize their gains and neither is in a position to take advantage of situations of the other.

#### **TAX CODE REQUIREMENT**

The legal requirement of a reappraisal plan passed by the Texas Legislature in Senate Bill 1652 during the 2005 regular session is as follows:

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

- (i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10<sup>th</sup> 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.

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

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).

(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

- (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
- (2) Identifying and updating relevant characteristics of each property in the appraisal records;
- (3) Defining market areas in the district;
- (4) Identifying property characteristics that affect property value in each market area, including:
  - (A) The location and market area of the property;
  - (B) Physical attributes of property, such as size, age, and condition;
  - (C) Legal and economic attributes; and
  - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

## **UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICES (USPAP)**

USPAP is a set of standards to be followed when appraising the value of a property. It does not prescribe specific methods. The rules were created by the Appraisal Foundation, and appraisers are required to follow these guidelines. Some of the standards include best practices for research, reporting, and other activities that an appraiser would go through.

### **Standard Six: Mass Appraisal, Development and Reporting**

A mass appraisal includes:

1. Identifying properties to be appraised
2. Defining market area of consistent behavior that applies to properties
3. Identifying characteristics (supply and demand) that affect the creation of value in that market area

4. Developing a model structure that reflects the relationship among the characteristics affecting value in the market area
5. Calibrating the model structure to determine the contribution of the individual characteristics affecting value
6. Applying the conclusions reflected in the model to the characteristics of the property (ies) being appraised; and
7. Reviewing the mass appraisal results

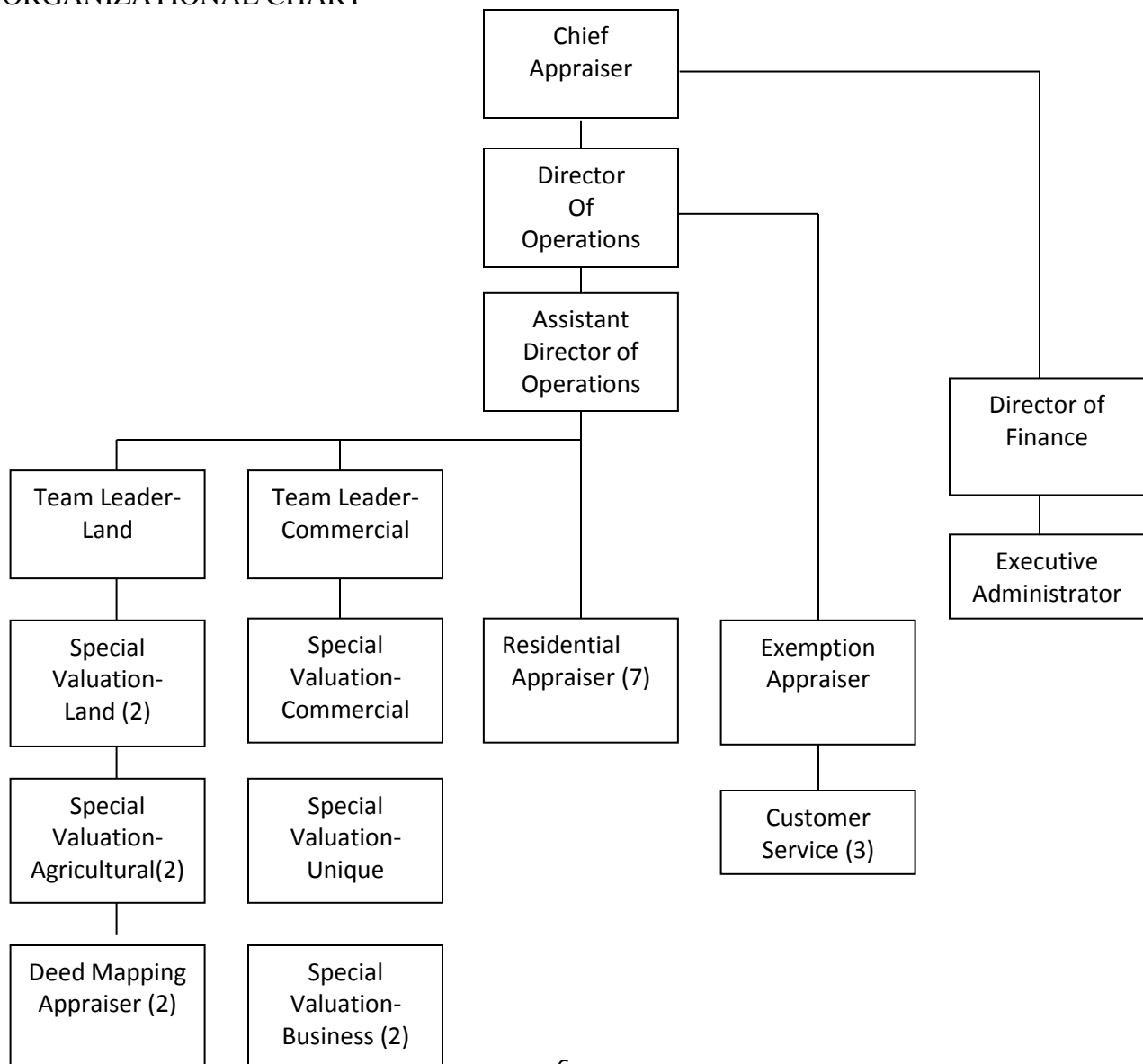
# AVAILABLE RESOURCES

The District must take stock of all its available resources. This includes staff, existing systems, maps, support, facilities, and budget.

## PERSONNEL RESOURCES

The office of the Chief Appraiser is responsible for overall planning, organizing, staffing, coordinating, and controlling the district operations. The District is basically grouped into two general departments: administrative and appraisal.

## ORGANIZATIONAL CHART



## STAFF LISTING & RESPONSIBILITIES

<u>Title</u>	<u>#</u>	<u>Brief Description</u>
Chief Appraiser	1	Strategic planning/organizing/coordinating
Director of Operations	1	Strategic planning/coordinating/reporting
Assistant Director of Operations	1	Organizing/coordinating/analysis
Team Leader	2	Organize activities/analysis and value correlation
Special Valuation Appraiser	4	Data collection/analysis and value correlation
Residential Appraiser	7	Data collection/update property data
Special Valuation Appraiser-Ag	2	Data collection/update property data/analysis
Special Valuation Appraiser-Bpp	2	Data collection/update property data/analysis
Exemption Appraiser	1	Review exemptions
Executive Administrator	1	Maintain financials/prepare meeting agenda/reports
Director of Finance	1	Review, Edit, manage, & maintain processes
Deed/Mapping Appraiser	2	Update & maintain maps, ownership transfers
Customer Service Specialist	3	Assist property owners, support appraisal staff
Total	28	

## STAFF EDUCATION & TRAINING

All personnel that are performing appraisal work are registered with the TDLR and are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. Designated courses must be completed at the one-year, three-year, and five-year mark. After they are awarded their certification they must receive additional training of 30 continuing education units every two years (effective January 2011). Failure to meet these minimum standards results in the termination of the employee.

Additionally, all appraisal personnel receive extensive training in data gathering processes used in fieldwork and statistical analysis of all types of property to ensure equality and uniformity. Management delivers on-the-job training for new appraisers. The Chief Appraiser, Director of Operations, and other management personnel meet regularly to identify any areas needing change, and discuss any staff needing additional training due to changes in the operation or the tax code. Supervisors meet with their teams to introduce new procedures and monitor appraisal activity to ensure that all personnel are following standardized appraisal procedures.



## **INFORMATION SYSTEM**

Comal Appraisal District coordinates with the County IT department who houses and maintains the server, Dell Power Edge R900 for PACS (Property Appraisal and Collection System) Databases. True Automation manages and maintains the district's software applications and internet website. True Automation provides software services for appraisal and GIS applications. The geographic information system (GIS) maintains cadastral maps and various layers of data, aerial maps, topographical maps, and flood plain maps.

PACS (Property Appraisal and Collection System) software provides for the following capabilities:

- Maintain appraisal records
- Selection of data items by specified fields
- Sorting of data according to multiple criteria
- Editing of existing data by adding, removing or changing the property or owner characteristics individually or in mass
- Restriction of access to only authorized personnel
- Limit a user to certain functions
- Monitor system use

The District's website makes a broad range of information available for public access including information on the appraisal process, property characteristics data, certified values, protests and appeal procedures. Downloadable files of related tax information and district forms including exemption applications and business personal property renditions are also available.

The District has email access provided through the county network. These services allow for inter office communications. The District also has internet access provided by the county network. This service is a critical tool for research and the discovery process for both real and personal property.

America Cadastre, LLC (dba Amcad) provides a data retrieval system for the county clerk's office. The appraisal district has an agreement with the county clerk's office to have access to the data retrieval system for research of the county deed records.

## **FACILTIES**

The following briefly describes the Comal Appraisal District's facility.

### General

Situs: 900 S Seguin Ave  
New Braunfels, TX  
Legal Description: City Block 1061, lot 1, 2, 3, pt of 6, 14, 15 & 16  
Mapsco: 458E5

### Land Data

Location: Corner of Seguin Ave and Nacogdoches  
Zoning: C3  
Site (in acres): 1.372 AC  
Shape: Rectangular  
Topography: Level  
Flood plain: No  
Access/Visibility: Good/Good  
Parking spaces: 103 spaces total  
3 handicap accessible spaces

### Improvement Data

Building Type: Free standing  
Gross Building Area: 10,800  
# of Buildings: 1  
Year Built: 1997  
Class: S

### Interior Features

Restrooms: 5 restrooms total  
2 handicap accessible  
Area 1: Reception area, open area, 5 offices, 2 conference rooms  
Central heat/air  
2 entrances/exits  
Area 2: 5 offices, 1 conference rooms  
Central heat/air  
1 entrance/exit  
Area 3: Large storage area  
Unfinished floor  
Forced air/heat

Area 4: 1 entrance/exit + 2 garage doors  
 Small storage area with utility room, break room  
 Forced air/heat  
 1 entrance/exit

**BUDGET**

The District must review its budget annually to determine if the allocated amounts are sufficient and appropriate for all areas of the District’s operations. It is imperative that the District always consider any future needs or changes that might affect the District’s daily and overall operations. The chief appraiser must submit by June 15 of each year a proposed budget to each taxing unit and to the District Board of Directors for their review and approval. The budget will include the following:

- list of each position with its salary and any benefits
- capital expenditures
- amount of the budget that will be allocated to each taxing unit

The District’s budget must be approved by its Board of Directors before September 15<sup>th</sup> of each year.

**TAX CALENDAR**

The Texas Property Tax Code establishes deadlines for the reappraisal, exemption of taxation, special valuation, reporting, and tax collection. The Texas Comptroller Rules also provides deadlines for the submission of reports by the appraisal district. These dates are an essential tool to govern and direct the District’s daily, monthly and annual operations. The following is a compilation of the two sources into a calendar.

<b>January 1</b>	<ul style="list-style-type: none"> <li>• Taxable values and qualification for certain exemptions determined (except for inventories appraised September 1) (Sec. 11.42, 23.01, 23.12)</li> <li>• Mail HS/AG Reapplications and BPP Renditions</li> </ul>
<b>January 31</b>	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to deliver application for special appraisal and exemptions requiring annual applications (Secs. 11.44, 23.43)</li> <li>• Last day for appraisal district to give public notice of capitalization rate used to appraise property with low and moderate-income housing exemption (Sec. 11.1825).</li> <li>• Last date to publicize exemption requirements of 11.43 &amp; availability of forms (Sec. 11.44b).</li> <li>• Deadline to file late protests</li> </ul>

<b>February 1</b>	<ul style="list-style-type: none"> <li>• Last day for motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Secs. 23.121, 23.124, 23.1241, 23.127)</li> </ul>
<b>February 28</b>	<ul style="list-style-type: none"> <li>• Last day to request cooperative housing appraisal (Sec. 23.19)</li> </ul>
<b>March 31</b>	<ul style="list-style-type: none"> <li>• Last day for taxing units' second quarterly payment for CAD budget (Sec. 6.06)</li> <li>• Last day for cities to report information of reinvestment zones and tax increment financing plans to Texas Comptroller (Sec. 311.019)</li> <li>• Last day for qualified community housing development corporation to file listing of property acquired or sold during past year with the chief appraiser (Sec. 11.182)</li> </ul>
<b>April 1</b>	<ul style="list-style-type: none"> <li>• Last day for property owners to file renditions and property information reports unless they request a filing extension in writing (Sec. 22.23)</li> <li>• Last day (or as soon as practicable) for chief appraiser to mail notices of appraised value and notices of overlapping appraisal districts (Sec. 6.025 and 25.19)</li> </ul>
<b>April 30</b>	<ul style="list-style-type: none"> <li>• Last day for property owners to file these applications or reports with the CAD: <ul style="list-style-type: none"> <li>-Some exemption applications (Sec. 11.43)</li> <li>-Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec. 11.43)</li> <li>-Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, restricted-use timberland, recreational-park-scenic land and public access airport property (Secs. 23.43, 23.54, 23.75, 23.84, 23.94, 23.9804)</li> <li>-Railroad rolling stock reports (Sec. 24.32)</li> <li>-Requests for separate listing of separately owned land and improvements (Sec. 25.08)</li> <li>-Requests for proportionate taxing of a planned unit development property (Sec. 25.09)</li> <li>-requests for separate listing of separately-owned standing timber and land (Sec. 25.10)</li> <li>-Requests for separate listing of undivided interests (Sec. 25.11); and</li> <li>-Requests for joint taxation of separately owned mineral interest (Sec. 25.12)</li> </ul> </li> </ul>
<b>May 1</b>	<ul style="list-style-type: none"> <li>• Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, chief appraiser may extend this deadline another 15 days (Sec. 22.23)</li> </ul>

<b>May 1-15</b>	<ul style="list-style-type: none"> <li>• Time that taxing units may file resolutions with chief appraiser to change CAD finance method. Three-fourths of taxing units must file for change to occur (Sec. 6.061)</li> <li>• Time that chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Secs. 41.41, 41.70)</li> </ul>
<b>May 15</b>	<ul style="list-style-type: none"> <li>• Last day (or as soon as practicable) for chief appraiser to prepare appraisal records and submit to ARB (Secs. 25.01, 25.22)</li> <li>• Last day for property owners to file protest with ARB (or by 30<sup>th</sup> day after notice of appraised value is delivered, whichever is later) (Sec. 41.04)</li> </ul>
<b>May 19</b>	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to count taxing units' resolutions to change CAD's finance method (Sec. 6.061)</li> </ul>
<b>May 24</b>	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec. 6.061)</li> </ul>
<b>May 31</b>	<ul style="list-style-type: none"> <li>• Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later) (Sec. 41.04)</li> <li>• Last day for religious organizations to amend charters and file new applications (or within 60 days of exemption denial, whichever is later) (Sec. 11.421)</li> </ul>
<b>June 7</b>	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to certify estimate of school district's taxable value for school district to use for publishing notice of budget and proposed tax rate and adopting its budget for a fiscal year that begins July 1 (Sec. 26.01)</li> </ul>
<b>June 14</b>	<ul style="list-style-type: none"> <li>• Last day for chief appraiser to submit recommended budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year) (Sec. 6.06). CAD must publish 10 days prior to hearing date.</li> </ul>
<b>June 16</b>	<ul style="list-style-type: none"> <li>• Beginning date that CAD board may pass resolution to change CAD finance method, subject to taxing units' unanimous approval. Period ends August 14 (Sec. 6.061)</li> </ul>
<b>June 30</b>	<ul style="list-style-type: none"> <li>• Last day for taxing units' third quarterly payment for CAD budget (Sec. 6.06)</li> <li>• Last day to create a taxing unit to levy prior year property taxes (Sec. 26.12)</li> <li>• Last day for private schools to amend charters and file new applications (or within 60 days of exemption denial, whichever is later) (Sec. 11.422)</li> </ul>

	<ul style="list-style-type: none"> <li>Last day for CADs to report formation of reinvestment zones and tax abatement agreements to the Texas Comptroller (Sec. 312.005)</li> </ul>
<b>July 3</b>	<ul style="list-style-type: none"> <li>Last day for ARBs to complete review of railroad rolling stock values for submission to Texas Comptroller (or soon after) (Sec. 24.35)</li> </ul>
<b>July 20</b>	<ul style="list-style-type: none"> <li>ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest (Sec. 41.12)</li> </ul>
<b>July 25</b>	<ul style="list-style-type: none"> <li>Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec. 26.01)</li> </ul>
<b>July 31</b>	<ul style="list-style-type: none"> <li>Last day for property owners to apply for September 1 inventory appraisal (Sec. 23.12)</li> </ul>
<b>August 7</b>	<ul style="list-style-type: none"> <li>Taxing units (other than school districts and small taxing units) must publicize effective tax and rollback rates, unencumbered fund balances, debt obligation schedule and other applicable items (or soon after) (Sec. 26.04)</li> </ul>
<b>August 14</b>	<ul style="list-style-type: none"> <li>Last day for CAD board to pass and deliver resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec. 6.061)</li> </ul>
<b>August 31</b>	<ul style="list-style-type: none"> <li>Last day for property owner to give correct address to CAD in writing for tax bill; penalties and interest waived if bill not sent to correct address 21 days before delinquency date (Sec. 33.011)</li> <li>Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec. 6.061)</li> </ul>
<b>September 1</b>	<ul style="list-style-type: none"> <li>Following year's taxable values of inventories may be determined as of this date, at property owner's written option (Sec. 23.12)</li> <li>Notice of budget hearing before the board of directors must be published using a quarter-page ad (Sec. 6.062). Publication must be at least 10 days before hearing.</li> </ul>
<b>September 14</b>	<ul style="list-style-type: none"> <li>Last day for CAD board to adopt upcoming year CAD budget, unless district has changed its fiscal year (Sec. 6.06)</li> </ul>
<b>September 15</b>	<ul style="list-style-type: none"> <li>Last day for CAD board to approve written reappraisal plan (Sec. 6.05)</li> </ul>
<b>September 30</b>	<ul style="list-style-type: none"> <li>Last day for taxing units' fourth quarterly payment for current year CAD budget (Sec. 6.06)</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li>Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec. 11.47)</li> </ul>
<b>December 31</b>	<ul style="list-style-type: none"> <li>Last day for taxing units' first quarterly payment for current CAD budget (Sec. 6.06)</li> </ul>

## APPRAISAL ACTIVITIES

The mission of the appraisal district is to discover, list and value all properties in its jurisdiction at market value and equitably using the staff and resources available.

## **REAPPRAISAL DECISION**

The District staggers the periodic interval between all properties in its jurisdiction. (Please note the exceptions to this in special valuation property, commercial property and business personal property). The county is divided into three reappraisal areas: RA1, RA2, and RA3. These reappraisal areas generally follow the emergency service districts' boundaries and the city limits.

RA1: ESD 6 (EMS & Fire)  
ESD 7 (EMS & Fire)  
New Braunfels City Limits  
Schertz City Limits  
Garden Ridge City Limits  
Selma City Limits

RA2: ESD 1 (EMS)  
ESD 4 (Fire)  
ESD 5 (Fire)  
Bulverde City Limits  
Spring Branch City Limits  
Fair Oaks City Limits

RA3: ESD 2 (EMS)  
ESD 3 (Fire)

Each reappraisal area has approximately the same number of parcels. Each property will be identified as RA1, RA2, or RA3 using a property group code. Each reappraisal area will be appraised every three years. (Please see for exceptions to this with the special valuation property, commercial property and business personal property). The division of the county into three reappraisal areas will allow for better use of resources, planning, and management, and ultimately improve the valuation and uniformity of properties.

All properties within the reappraisal area will receive a notice of value regardless of the value outcome. In other words, if the value increases, decreases or stays the same, then the property owner shall receive a notice for those parcels.

The District will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, recently platted,

and/or required a field inspection due to an exemption application or building permit. Any change in ownership or increase in property value will also generate a notice of appraised value.

#### Residential Property

All residential properties in neighborhoods within the reappraisal area will be checked by field or aerial inspection, reviewed and analyzed. Neighborhoods will be statistically analyzed to ensure that sales that have occurred in the market area during the past 12 months are within a +/-5% range of appraised value. If the sales do not indicate that range, adjustments are made to the neighborhood or market area using a process outlined in the Sales Analysis section.

#### Special Valuation Property

Properties with a state code of A5 (condos) and B2 (duplex, triplex and 4plex) generally follow the reappraisal cycle. Properties with a state code of B1 (apartment complex) are reviewed annually. This review may consist of a field inspection, an aerial check or review of cost, sales and/or income data.

#### Commercial Property

Commercial properties identified with state codes of F1 (commercial improved) follow the appraisal cycle of RA1, RA2 and RA3. All commercial properties in the reappraisal area will be reviewed and analyzed. This review may consist of a field inspection, an aerial check or review of income, cost and/or sales data.

Properties identified with a state code of F2 (industrial) will not follow this reappraisal cycle. The Capitol Appraisal Group is retained by Comal Appraisal District to appraise industrial properties. Industrial real estate is observed annually to verify class and condition. Pictures are taken of the improvements when first appraised and when a change is detected during an on-site inspection.

#### Business Personal Property

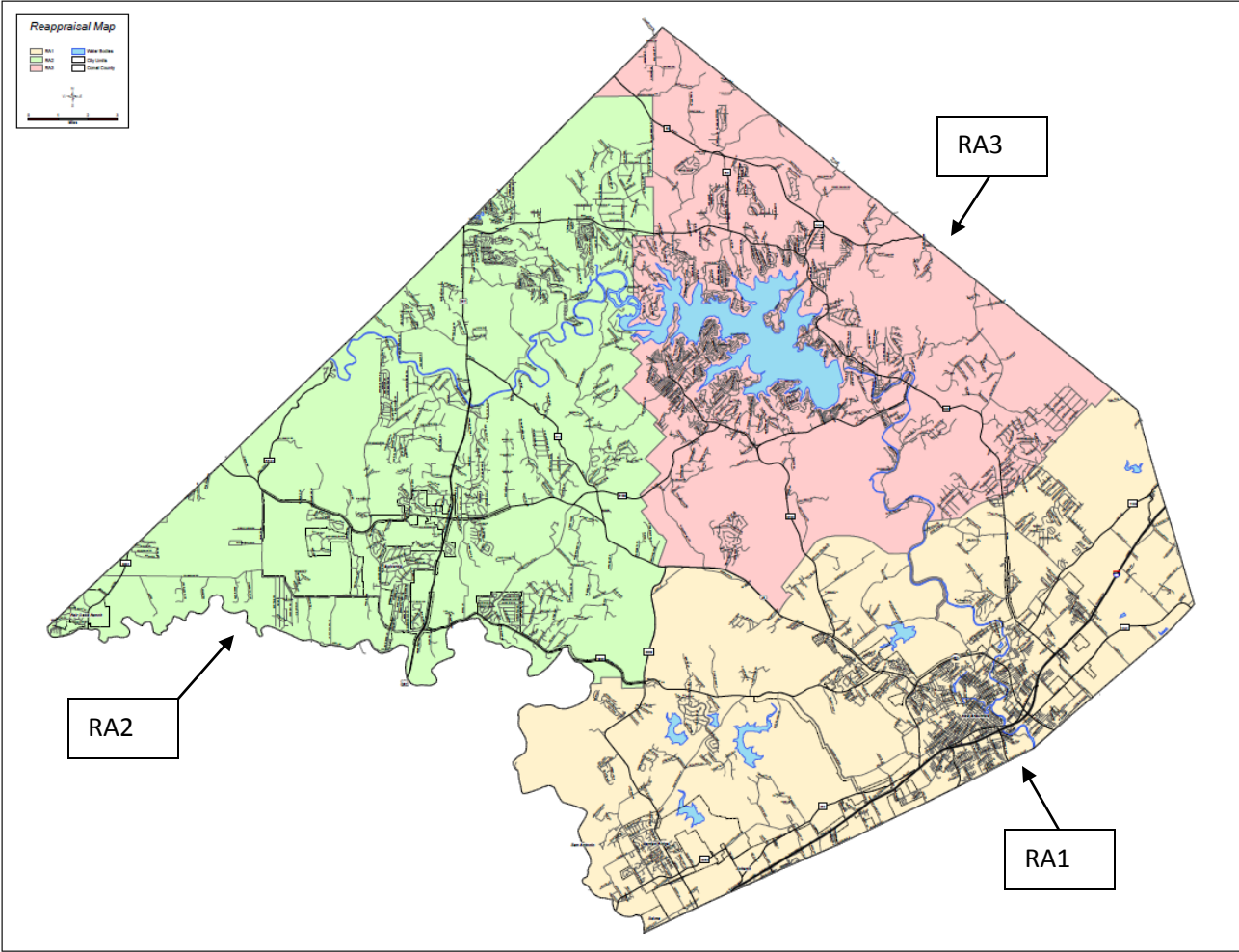
Business personal property is observed annually. Appraisers either go into new businesses to determine the type of business and its assets, research websites or refer to other sources for additional information to set up accounts. Businesses are categorized using standard industrial codes (SIC). A rendition is mailed to all businesses in the CAD records as of January of the appraisal year. Rendition laws provide additional information on which to base values of all BPP accounts.

#### Land

Regardless of the type of improvements to the land or the state code (A, B, C, E, F or J), all land will follow the appraisal cycle of RA1, RA2 and RA3.



REAPPRAISAL MAP



## **PLANNING AND ORGANIZATION**

This is an important step of a reappraisal plan. The District creates several types of plans to accomplish its goals: operational, action plans, and project plans.

Operational Plans are created for each department. These plans set forth major goals, identify specific properties to be reappraised, any special projects and specify the time frame.

Annual Objectives are prepared every year for each department around August or as soon as possible after protest hearings are completed. These objectives are prepared by management for Special Valuation, Residential, Commercial, and Business Personal Property. They are submitted to the Director of Operations for review and final approval. The annual objectives are not attached to the reappraisal plan as they are prepared year by year. They are an opportunity for management to assess the prior year's results in order to make assumptions about the next work year. The annual objectives reflect any required changes to the reappraisal plan. These objectives will specify any plans for field work, sales analysis, income analysis, required changes and updates to any manuals and/or reports, as well as provide detailed information about the changes to work loads, performance measures and resources required.

Action Plans are created to define activities, assign responsibilities, and identify completion dates. All recurring projects, such as conducting ratio studies, appear in the District's action plans. The District has developed action plans in the form of calendars for each department.

Project Plans are a detail plan for specific activities. They may be attached to the reappraisal plan, but in most instances, these plans are not developed until necessary.

## **PILOT STUDY**

A pilot study is an opportunity for the District to test new procedures on a small sample of properties in its jurisdiction. It provides for a new system to be critiqued for accuracy, efficiency and reliability, as well as allow for editing prior to implementation to the entire population.

## **DATA MANAGEMENT**

The District is responsible for establishing and maintaining approximately 90,000 real and personal property accounts within Comal County. This data includes property characteristics, ownership, and exemption information.

The appraisal records are comprised of the following categories:

- Ownership

- General property description – legal description, situs

- Land detail – site characteristics such as size

- Improvement detail – building characteristics such as square foot, year built, quality of

construction and condition  
Value history – a year by year history of the value of the property  
Exemption information

## DATA SOURCES

Inspection Requests (IR), Building Permits (BP), Sales Listings, Renditions, plats, publications, and surveys are sources of information used by an appraiser when evaluating a property's market value. The named sources are explained below.

### Inspection Requests

Property owners are one of the best sources for identifying incorrect data that generates a field check, also referred to as an Inspection Request (IR). Frequently, the property owner provides reliable data to allow correction of records without having to send an appraiser on-site. As the district has increased the amount of information available on the internet, property owners have the opportunity to review information on their property and forward corrections via e-mail. For the property owner with access to the internet, letters are sometimes submitted notifying the district of inaccurate data. Properties identified in this manner are added to a work file and inspected at the earliest opportunity.

### Building Permits

Building Permits (BP's) are applied for by contractors or owners in order to comply with city and/or county building codes. Permits are issued by incorporated cities within Comal County. Copies of the permits are mailed monthly to the District from the City of New Braunfels, City of Bulverde, City of Garden Ridge, City of Fair Oaks Ranch, City of Schertz, City of Selma, and Comal County. After receipt of the building permits, inspection requests are generated within PACS for an inspection to be completed by an appraiser.

### Sales

The District gathers actual documented sales from various sources. These sources include Listing Services, Bill of Sales, and Housing and Urban Development (HUD) forms, also referred to as settlement statements. The District compares the sales data to the District's existing records. Sales checks are generated as a result of finding discrepancies between the sales information and the District's records.

### Real Property Renditions

Real Property Renditions are submitted by property owners between January 1<sup>st</sup> and April 15<sup>th</sup> each year. In a rendition, the owner may state what and how many improvements exist at a specified property. The owner may also state an opinion of value. All renditions are reviewed by the District and compared to the current appraisal records.

### Real Property Inventory

Real Property Inventory renditions are submitted by property owners between January 1<sup>st</sup> and April 15<sup>th</sup> each year. The owner should identify all property actively on the market along with listing prices. The rendition may also provide an estimate of inventory value per development cost or income.

### Plats & Survey Maps

Copies of plats and surveys are provided to the District and processed by the District's GIS department. Plats should provide size and legal descriptions of the subject property.

### Publications

There are several publications available to appraisers for the research and the discovery process. The following is a list of frequently used materials: PTD Classification Guide, Texas Rights & Remedies, Apartment Guide, The Flick Report, Texas Hotel Performance Fact Book, The SA Multi-Family Trend Report, Marshall Valuation Service, Korpacz Real Estate Investor Survey, Austin Investors, and the Motor Vehicle Registration by Just Texas.

### Surveys

Surveys of various types of rental and/or leased properties are conducted to collect a sample of income streams. These surveys are typically done at the beginning of each calendar year. There are two types of surveys the District utilizes: phone surveys and mail out surveys.

### County Records

All property transactions are recorded with the County Clerk's Office. The information should provide a complete legal description, as well as, ownership information. If a property or group of properties such as a subdivision is platted, then a deed may specify any restrictions or limited uses for the property or subdivision.

## DATA COLLECTION & VERIFICATION

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, land and building characteristics. The data collection effort involves the field or aerial inspection of real and personal property.

The District established procedures whereby ownership and property data information are routinely exchanged within properties split by the boundary lines. Appraisers from adjacent appraisal districts discuss data collection and valuation issues to minimize the possibility of

differences in property characteristics, legal descriptions, and other administrative data. Under current state law the county line is the boundary line for all districts.

## DATA ENTRY

All data collected from the various data sources shall be entered into PACS (Property Appraisal and Collection System). Data entry is routinely updated throughout the year by appraisers, as well as, support staff.

## QUALITY CONTROL

It is a requirement of the appraisal district to maintain accurate records of all properties within its boundaries. In order for the district to do this, it must employ a process where quality of work and services can be identified and evaluated. The results must show certain minimum levels of quality are being attained, identify those areas that do not meet the district's specified standards and lead to the correction of any issues identified.

Quality control as it relates to appraisers should be utilized as a learning tool by providing the opportunity for constructive feedback over the course of their development. An appraiser's work should be monitored for understanding of the process, uniformity of procedures followed, and accuracy of work turned in. Quality control will help identify appraisers having difficulty with appraisal concepts, technical aspects of data collection, or mass appraisal techniques which may lead to retraining. End results of quality control should promote appraiser development and produce a more accurate final product.

Supervisors provide frontline quality control and are held responsible for the quality of the work done by appraisers under their direct supervision. Quality control tasks include going to the field with appraisers to ensure correct procedures are being followed and to witness interaction with property owners, random field checks of work turned in, and review of field data entered into PACS.

## ORGANIZATION

The District utilizes several types of property classifications to identify and define properties. Each of these classification systems allows the District to identify market, income, and/or geographic trends. The various classification systems also enable the District to sort the data for research and equity. These property classifications include:

### State Property Classification

The state property classification system is a guide developed by the Texas Comptroller of Public Accounts to classify property. All properties are required to have a state code.

### SIC codes

SIC codes are a numeric classification system used to identify the type of business. These codes are only used for business personal property accounts.

### CAD Regions

Comal Appraisal District has established regions (also referred to as work areas) throughout the county. The regions are used to sort geographic data, as well as, assign areas to appraisers.

### Zoning

Many commercial properties exist within areas that have zoning districts. Zoning districts are set by the local city government. These zoning districts specify how properties can be developed. The zoning districts may limit the property use, set lot restrictions and establish building requirements. The zoning information is useful in determining neighborhood perimeters, identifying market trends, and selecting land tables.

### Neighborhoods

A neighborhood may be characterized as an area that contains complimentary land uses. Analysis of a neighborhood is important due to the fact that the various forces that affect a neighborhood may directly influence the individual properties located within its boundaries.

### Property Use Codes

All commercial properties will have a property use code. The property use code is a three digit code that should identify the property's highest and best use. The property use code not only identifies the best use for the property, but it also provides Comal Appraisal District the ability to sort data for market and equity.

### Class & Construction Types

The District utilizes various class descriptions to define the quality of the improvements. No property should fit in more than one class and each property should fit into a class.

Construction types are used to group and identify similar type buildings from others: single family dwellings vs. duplex, apartment buildings vs. motel buildings. These attributes allow for market analysis and valuation to be conducted.

### Subsets

Subsets are a classification system used to distinguish properties that share a unique market trait such as river access, in a specific market area.

## **COST ANALYSIS**

Cost schedules are used to develop a cost value for all improvements. The District refers to published national cost schedules to develop the residential, commercial, and rural improvement schedules.

The District reviews all existing improvement schedules within PACS annually. These schedules are checked against the published schedules to determine any necessary changes. This review generally occurs in fall around October. If changes are to be made to the schedules, then they should be completed before January.

The District follows a series of steps in order to develop appropriate cost schedules for all residential, commercial, and rural structures. The following steps are followed:

- Determine Usefulness
- Define Improvement
- Determine Standards
- Determine Unit of Measure
- Determine Value per Unit
- Determine Adjustments for Variations from Standards
- Determine Modifiers

### Determine Usefulness

The District does not create nor maintain all of the various schedules outlined in most publications. The county does not have many of the unique structures described in these cost publications. The District therefore only creates and maintains cost schedules for improvements that are typically found within its jurisdiction.

### Define Improvement

The District must recognize all improvements by a use. The District has three categories of use:

- Residential
- Commercial (includes Industrial)
- Rural

### Determine Standards

In order to recognize the differences between structures, the District has established categories. They should be reflective of conditions within this county as determined by both physical observation and market analysis. As a result, the number of categories for an improvement type may be expanded on or limited as necessary.

Residential buildings:

Type-category of residential building(single story, 2 story, etc.)

Class-quality of construction

Features-building refinements and characteristics(# baths, fireplace, exterior type, etc.)

Depreciation-estimate as to what extent the improvement has deteriorated

Auxiliary improvements-additional improvements(porches, garages, patios, etc.)

Commercial buildings:

Method-describes the building's occupancy

Class-type of construction

Subclass- quality of construction

Features-building refinements(ceiling height, exterior type, etc)

Depreciation-estimate as to what extent the improvement has deteriorated

Auxiliary improvements-additional improvements

#### Determine Unit of Measure

Most structures will generally be measured by square foot. However, not all improvements are measured the same. This variation is more commonly found with commercial improvements. Whatever unit of measure is selected, it must be identified in the cost schedule.

#### Determine Value Per Unit

Published cost schedules should have a value per unit for the various types of structures. The District will generally use the established price per unit.

#### Determine Adjustments for Variations from Standards

Some publications may include adjustments for variations from the standards of an improvement type. The District will determine if these adjustments are necessary or appropriate. The District typically adjusts for variations from the standard size when it applies. Other adjustments the District typically recognizes include height and plumbing.

#### Determine Modifiers

Published cost schedules identify a national value per unit for the various types of structures. These values require an adjustment to bring them in line with the current local cost. It is also important to note that not all modifiers may be necessary or appropriate. This may be especially true for tract housing. This type of construction does not always require a local modifier. The determination to include or even adjust the amount of a local modifier should be made based on the conditions in the area.



### Testing Model

The appraisal district's residential cost schedules are also tested to determine if they are plus or minus 10% from the nationally recognized cost schedules. The District will also compare cost estimates developed from the publications to structures of known cost when available within its jurisdiction. These tests are performed after the schedules are updated. These calculation worksheets include various years of tests for the different property types.

## **INCOME ANALYSIS**

The District collects samples of income and expenses for specified markets from various sources. These sources include surveys, websites, rent rolls and income/expense reports provided by owners or their agents during the appeals process. From this data, any economic classes are identified and the median lease and expense rates are calculated. Schedules are created when appropriate for each economic class of properties. The schedules are tested and then applied to all properties within the specified market.

Income schedules are developed for most multi-family and certain commercial properties. Income is considered for residential properties, but is not generally used to determine value.

### Data Collection

Surveys of various types of rental and/or leased properties are conducted to collect a sample of income streams. These surveys are typically done at the beginning of each calendar year. The District also incorporates all income and expenses provided by owners or their agents during the appeals process. This information along with publications and data collected from websites is also included to determine the various income streams.

### Review

All income data will be analyzed in order to identify trends in the local rents and expenses. When there is sufficient income and expense data, an income schedule will be developed. This schedule will then be applied to all properties within a specified market. When analyzing income data, the following steps are necessary to determine if an income schedule can be developed.

- Determine if the sample size of the income data is sufficient to draw a conclusion about that market.
- Identify the range of rents (low to high) for property uses.
- Calculate the median and mean rents for each property use and its economic classes (or submarkets) if any.
- Identify the range in expenses (low to high) for property uses.
- Calculate the median and mean expenses for each property use and its economic classes (or submarkets) if any.

- Determine the typical vacancy for each property use.

Once the median income and expenses has been established for a specified market, then the information will be entered into various screens in PACS to create an income schedule.

#### Testing the Model

The income schedule will be tested with a sample of properties from the same market. This sample should include properties that were used to develop the model. The District will determine if an appropriate value is calculated for each property. If erroneous values are appearing as the final value, then the data entry fields may need to be checked.

#### Reports

The Annual Commercial Report is prepared when the property values are finalized. It is usually prepared in late April or early May. The report will include a summary of all property uses that were analyzed and valued per income approach.

### **SALES ANALYSIS**

When sales are available, they are used to develop cap rates, identify trends in the market, produce ratio studies, and estimate the land value component for all properties.

A series of steps must be performed in order to determine market values for any group of properties. The following steps are used to arrive at a value per sales approach:

- collection of sales data
- verification
- data entry
- determination of property attributes & units of comparison
- market areas defined
- ratio studies
- analysis
- reports

#### Collection of Sales Data

Sales are gathered from various sources. These sources include Multiple Listing Services, HUD forms and Bill of Sales. Other sources for sales information may also be available. These other sources may include any of the following: sales survey letters, purchase agreements and sales from brokerage firms.

### Verification

All sales are verified to determine accuracy of appraisal records. A field inspection is conducted on all sold properties where differences exist between the sale document and the appraisal record. Once a field check is conducted, the appraisal record is updated with any changes along with appraiser comments.

### Data Entry

Sales information is stored within the PACS software. The sale file should be a “snapshot” of the sold property at the time of the sale (property characteristics and condition). Any remodeling, renovation or additions after the sale should not be included in this “snapshot” because it is not an indication of what sold.

### Determine Attributes & Units of Comparison

The District determines what attributes and characteristics of a property the market recognized as important or of utility. The property attributes and characteristics are used to establish the benchmark property of a market area. Correctly identifying the attributes of a property is important for developing a model that reflects what and how those characteristics relate to the market.

This information is collected and/or verified at the time of a field inspection. It should be included on both appraisal records, as well as, updated on the sales profiles.

The District uses the following list as a guide in identifying the residential attributes which typically affect the market.

<u>Residential Attributes</u>	<u>Comments</u>
Site- Land size	described in square feet or acres
Access	limited due to easements; to water
View	ex. water feature, hill, scenic view
Utility	limited or sufficient building site
Topography	
Improvements-	
Building	total living area
Class	construction quality
Age	
Story height	single story or multi story
Condition	at time of sale
Auxiliary improvements	pools, guest houses, etc.

The District uses the following list as a guide in identifying the commercial attributes which typically affect the market.

<u>Commercial Attributes</u>	<u>Comments</u>
Site- land size	used to calculate land to building ratio
Access	limited or sufficient
Visibility	
Excess	is there excess land for future development
Improvements-	
Building	gross building area & net rentable area
Class	construction quality
Age	
Story height	
Condition	at time of sale
Number of units	multi tenant or single

### Market Areas Defined

A neighborhood is a group of properties that share characteristics and are often identified by a physical or geographical boundary (such as a street or river), or legal restrictions such as zoning or subdivision declarations. A neighborhood may also be defined as a group of properties that react similarly to market influences. Regardless of how the neighborhood was delineated, it should contain a sufficient population (number of parcels) so an adequate sample of sales may be extracted. Correctly defining the parameters of each market area is essential for developing an appraisal model which reflects the characteristics affected by the market conditions.

Once a neighborhood has been identified, the District develops a neighborhood profile for each neighborhood. The profile describes the boundaries that define it, describes the influences affecting value in the neighborhood, and identifies the benchmark property.

### Ratio Studies

After the sales are verified and data entry is complete, a preliminary ratio study will be performed. A ratio study should be completed for properties with a state category of A1 (residential improved), C1 (vacant land), and F1 (commercial improved) within each school district. Please note that no ratio studies are conducted by Comal on F2 (industrial improved) properties because they are valued by Capitol Appraisal Group. Ratio studies are also performed for each neighborhood.

The ratio studies will list all the sales within the specified category of properties. It should identify the sales price for each property and the ratio of property value to sales price. The

median and co-efficient of dispersion (COD) should also be calculated in a ratio study. This sales ratio study should be conducted each quarter.

The District has created templates in PACS for sales ratio studies. Each template has been set up with specific criteria to perform a ratio study. The template allows a user to quickly and easily extract sales data from PACS.

### Analysis

The District shall analyze every ratio study to first determine if the sample size is sufficient. The District requires a 5% sample size in order to make conclusions about the market and make necessary adjustments to the defined market area. If the sample size is too small, then the search criteria may need to be adjusted. Either the time frame of sales may need to be expanded or the boundaries of an area may need to change. Once the sample size is sufficient, then conclusions must be drawn from the data.

### Reports

There should be a ratio study for each neighborhood that sales occurred in and for each school district. Each ratio study should be printed and kept with the supervisor. These ratio studies will be included in the Annual Ratio Report. The report will include when the studies were conducted, as well as its results.

## **VALUATION SYSTEM**

The final step to the mass appraisal process is to determine the best indicator of value for a group of properties. The supervisor shall decide if a group of properties should be valued via the cost, income or market approach to value. Generally, all residential properties within a specified market or neighborhood will be valued using the same approach to value. For commercial properties, all properties within a specified market or property use will be valued using the same approach to value. However, an appraiser should always consider any qualities or characteristics about a property which differ or do not equally compare to the sample of properties.

Once the supervisor has determined the appropriate approach to value, he/she must select that method of valuation and apply it to each account. This is generally done as a mass update for residential and rural properties. However, it is the Commercial Department's Policy to individually review each account, then to select the valuation method for each account.

The supervisor shall perform a quality control check for all property uses. The supervisor will select a specific property use or market area, review the values, identify any inconsistencies, add any additional remarks in the appraiser remarks for any property, and/or initiate an additional field check. Once the quality control check is completed, the properties are ready for notice.

The supervisor shall prepare the annual report. The report should include a summary of the income data for each property use and/or market area, as well as, a summary of sales and building activity for the county. This shall be submitted to the Director of Operations for completion and final approval.

## **ADMINISTRATIVE ACTIVITIES**

### **MASS APPRAISAL REPORT**

The appraisal district is required to prepare a written mass appraisal report. The mass appraisal report must comply with USPAP standard 6. The report is prepared by the Director of Operations and submitted to the Chief Appraiser for approval. The Chief Appraiser shall certify the mass reappraisal report on or about the 15<sup>th</sup> of May of each appraisal year.

### **PREPARATION OF APPRAISAL ROLL**

After the supervisors for residential, rural, commercial and personal property have reconciled the values, the system will be recalculated by Quality Control & Reporting. Any system errors are checked and corrected. A preliminary appraisal roll is prepared by Quality Control & Reporting, and submitted to the Chief Appraiser for verification. Not later than April 30<sup>th</sup>, “the Chief Appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit” (sect. 26.01 (e) of the Texas Property Tax Code). A letter is prepared for each of these taxing units along with the estimate of taxable value of property in that taxing unit. (See attachments section for a template of letter).

Valuation notices are mailed to property owners only after the above steps are completed.

### **APPEALS PROCESS**

The appeals process relies on the results from the valuation process, property characteristics, ratio studies and sales reports. Informal hearings are not mandated by the Texas Property Tax Code; however, it is the District’s policy to offer informal hearings to all property owners prior to their scheduled formal hearing. Although the informal hearings are a courtesy extended to property owners, the District considers informal hearings as an opportunity to communicate with property owners, verify records and identify any areas of the appraisal records which may require further review. The District recognizes that informal hearings exist for both the benefit of the public and the District.

Evidence to be used by the appraisal district to meet its burden of proof for market and equity for the Appraisal Review Board hearings typically consists of market or equity data in either a list format or in grids for improved residential properties. Commercial and rural properties’ evidence consists of market or equity data in a list format. No grids are available at this time for these types of properties. Income calculation worksheets and the commercial report are also

used by the District for commercial properties. All data sources named in the Appraisal Activities section of this plan are also used by the District for all properties types.

## **FINAL PERFORMANCE ANALYSIS**

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 biannual property value studies (PVS) of each Texas school district and each appraisal district. As part of this biannual study, the code requires the Comptroller to: use sales and recognized auditing and sampling techniques; 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 representation and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties (sale ratio studies) and appraisals 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 four independent school districts in Comal County for which appraisal rolls are annually developed. The preliminary results of this study are released February 1 in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July of each year. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.



## **ATTACHMENTS**

The following plans are developed to assist the Comal Appraisal District in its reappraisal activities. It is a guide only. The District may deviate or need to change its objectives due to changes in the tax code or out of necessity. These plans are updated and submitted every two years to the Comal Appraisal District Board of Directors.

# **UNIQUE PROPERTIES PLAN**

## **OPERATIONAL PLAN**

The purpose of the appraisal district is to discover, list and value the property equitably and at market value as of January 1<sup>st</sup>. In the year 2019, the district will focus its field and analysis effort to properties identified as being in area RA3. The properties that will be part of this reappraisal will include those with a state code of D1 and A5. In the year 2020, the district will focus its field effort and analysis to RA1. The properties that will be part of this reappraisal will include those with a state code of D1, B2, and A5.

The District will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, and/or requires a field inspection due to an exemption application or building permit. Any change in ownership or increase in property value will also generate a notice of appraised value.

## **PERFORMANCE OBJECTIVES & TARGET COMPLETION**

Residences with a property group code of 23.01C will be reviewed in 2019 and 2020 to verify that the properties have a current homestead exemption and verify the highest and best use.

The cost schedules for the B2 (duplex, triplex & 4plex) properties will be reviewed and updated as necessary for 2019. All properties with the state code of B1 (apartments) will be reviewed for 2019 & 2020. The cost schedules for B1 (apartment) properties will be updated and an income analysis will be completed.

Manufactured housing cost schedules will be reviewed and updated as necessary to reflect current trends in replacement cost and market for 2019 and 2020.

All properties with an active agricultural or wildlife special valuation will be reviewed and verified for compliance. In 2019, this review will include those properties in RA3 with a state code of D1 that have an agricultural application that was filed prior to 2009. In 2020, the district will review those properties in RA1 with a state code of D1 that have an agricultural application that was filed prior to 2010.

Productivity schedules for improved pasture, dry crop land and bees will be reviewed and updated as necessary for 2019.

UNIQUE PROPERTIES CALENDAR

<b>MONTH</b>	<b>APPRAISER</b>	<b>TEAM LEADER</b>	<b>ASSISTANT DIRECTOR</b>	<b>DIRECTOR OF OPERATIONS</b>
AUGUST	-enter income data from hearings -update condo accts per regimes	-enter sales -Farm & ranch survey -Monitor field work	-Review PVS report make changes, attach docs (odd yrs)	-Review PVS edit report and submit (odd years only) -Assign special projects as needed
SEPTEMBER	- Prepare field packets -inspect multifamily, condos, mh -Inspect ag/wildlife -data entry -Ag advisory board meeting (if necessary)	-enter sales -Monitor field work -Ag advisory board meeting (if necessary) -run ratios for each category -Ratio studies per stratum for school district	-Review preliminary ratios by category -Ag advisory board meeting (if necessary)	
OCTOBER	-inspect multifamily, condos, mh -Inspect ag/wildlife -data entry	-enter sales -Monitor field work	-review & update cost schedules	-approve cost schedules
NOVEMBER	-inspect multifamily, condos, mh -Inspect ag/wildlife	-Monitor field work		

<b>MONTH</b>	<b>APPRAISER</b>	<b>TEAM LEADER</b>	<b>ASSISTANT DIRECTOR</b>	<b>DIRECTOR OF OPERATIONS</b>
DECEMBER	-Inspect ag/wildlife	-Monitor field work -Review list of Ag “reapply”	-test cost schedules	
JANUARY thru MAY	-Inspect Ag properties -Determine market rents, vacancy and expenses -Revalue mh & multifamily properties -prepare property use report -Ag advisory board meeting	-Monitor field work -Ag advisory board meeting -enter sales -review property use report	-Process real property renditions -Ag advisory board meeting -run final ratio reports -Send Notices	-Review ratio reports -ratio studies for school districts
JUNE/JULY	-informal & formal hearings	-informal & formal hearings	-informal & formal hearings	-review hearing schedules

# COMMERCIAL PROPERTY PLAN

## OPERATIONAL PLAN

The purpose of the appraisal district is to discover, list and value the property equitably and at market value as of January 1<sup>st</sup> of each year. In the year 2019, the district will focus its field and analysis effort to properties identified as being in area RA3. In the year 2020, the district will focus its field effort and analysis to RA3. The properties that will be part of this reappraisal will include those with a state code of F1 and F3.

The District will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, recently platted, and/or requires a field inspection due to an exemption application or building permit. Any change in ownership or increase in property value will also generate a notice of appraised value.

## PERFORMANCE OBJECTIVES & TARGET COMPLETION

The cost schedules for the following commercial building types will be reviewed and updated as needed for 2019:

- Car Wash
- Industrial Building
- Storage Warehouse
- Transit Warehouse
- Auto Service Center
- Auto Service Garage
- Mini Lube
- Auto Dealership
- Aircraft Hangar
- Medical Office
- Veterinarian Office
- Theatre
- Church
- RV Park
- Mobile Home Park

The cost schedules for the following commercial building types will be reviewed and updated as needed for 2020:

- Restaurant – Fast Food
- Club/Lounge
- Retail Store

Convenience Store  
Office  
Mix Use – Multi Story  
Branch Bank  
Bank Drive Thru  
Gymnasium  
Commercial Condo

The following property types will have the income schedules reviewed and updated as needed:

Retail  
Neighborhood Strip  
Community Shopping Center  
Storage Warehouse  
Mini Storage  
Boat Storage  
Medical Office  
Office  
Mix Use – Multi Story  
Small Apartments  
Apartments  
Bed and Breakfast  
Lodge  
Motel  
Hotel  
Assisted Living  
Nursing Home  
Mobile Home Park

COMMERCIAL CALENDAR

<b>MONTH</b>	<b>APPRAISER</b>	<b>TEAM LEADER</b>	<b>ASSISTANT DIRECTOR</b>	<b>DIRECTOR OF OPERATIONS</b>
AUGUST	-Update income spreadsheets -organize field packets	-Research listings/sales - enter sales -Update zoning manual		
SEPTEMBER	-Field work	-Check field work for quality control -enter sales	-Review PVS edit report, make changes and attach documents (odd years only)	-Review PVS report and submit (odd years only) -Ratio studies by stratum
OCTOBER	-Field work	-Check field work for quality control -monitor status of field work -enter sales -review & update cost schedules		-approve cost schedule updates
NOVEMBER	-Field work -Special reappraisal projects	-Check field work for quality control -monitor status of field work -enter sales		
DECEMBER	-field work -Special reappraisal projects	-monitor status of field work -enter sales -print publications -test cost schedules	Monitor completion of field work	-print publications
JANUARY thru MAY	-finalize field work -Review data from tenant letters and surveys -Determine market rents, vacancy and expenses -prepare assigned property use report	-enter sales -Field checks for all sold properties -print publications -file sales & income surveys -review property use report	-Update income models -Run edit lists -Ratio study per nbhd & property use -Prepare commercial report -send notices	-Approve income models -Ratio studies for school districts -Approve commercial report
JUNE/JULY	-Informal & Formal hearings	-Informal & Formal hearings	-Informal & Formal hearings	-review hearing schedules

# **BUSINESS PERSONAL PROPERTY PLAN**

## **OPERATIONAL PLAN**

The purpose of the appraisal district is to discover, list and value the property equitably and at market value as of January 1<sup>st</sup> of each year. All rendered business personal property accounts are reviewed annually. The properties that will be part of this reappraisal will include those with a state code of L1. Properties coded with the state code of L2 are valued by Capitol Appraisal Group.

The District will also review, field check, and update data of any business personal property outside of the reappraisal area if the business sold, closed or is new, as well as any property that had building permits issued.

## **PERFORMANCE OBJECTIVES & TARGET COMPLETION**

Field check all business accounts in RA3 during 2019. Field check all business in RA1 by 2020.

Review and update all accounts that are not linked to their real property account. This should be done annually.

Review depreciation schedules and update as necessary.

Check for accounts with no SIC code or situs and update.

Create business personal property accounts for all public water systems.



**BUSINESS PERSONAL PROPERTY**

<b>MONTH</b>	<b>APPRAISER</b>	<b>ASSISTANT DIRECTOR</b>	<b>DIRECTOR OF OPERATIONS</b>
AUGUST thru DECEMBER	<ul style="list-style-type: none"> <li>-Field inspection</li> <li>-prepare tenant list</li> <li>-attend chamber of commerce trade show</li> <li>-vit/sit: file monthly statements</li> <li>-mail FR app</li> <li>-mail tenant letters</li> <li>-mail vit/sit declarations</li> </ul>	<ul style="list-style-type: none"> <li>-Order vehicle registration data</li> <li>-Prepare data for PVS (odd years only)</li> <li>-Contact printer for proofs of rendition cover letter &amp; rendition form</li> <li>- approve tenant letter list</li> <li>-update schedules</li> <li>-monitor status of field work</li> </ul>	<ul style="list-style-type: none"> <li>-Review PVS edit report and submit (odd years only)</li> </ul>
JANUARY thru MAY	<ul style="list-style-type: none"> <li>-Renditions</li> <li>-process Freeport application</li> <li>-Tenant letters: process &amp; update accounts</li> <li>-Field check new accounts</li> </ul>	<ul style="list-style-type: none"> <li>-Review print proofs &amp; approve</li> <li>-Mail renditions</li> <li>-Send Notice: value &amp; penalty for late filing</li> <li>-review Freeport applications</li> <li>-monitor status of field work</li> <li>-review extension requests</li> </ul>	<ul style="list-style-type: none"> <li>-Review print proofs &amp; approve</li> </ul>
JUNE/JULY	<ul style="list-style-type: none"> <li>-informal/ formal hearings</li> <li>-review request for waiver of penalty</li> </ul>	<ul style="list-style-type: none"> <li>-informal/ formal hearings</li> </ul>	<ul style="list-style-type: none"> <li>Informal/formal hearing scheduling</li> </ul>

# **RESIDENTIAL PROPERTY PLAN**

## **OPERATIONAL PLAN**

The purpose of the appraisal district is to discover, list and value the property equitably and at market value as of January 1<sup>st</sup> of each year. In the year 2019, the district will focus its field and analysis effort on properties identified as being in area RA3. The properties that will be part of this reappraisal will include those within a neighborhood with a state code of A1 or A2. In the year 2020, the district will focus its field effort and analysis on RA1. The properties that will be part of this reappraisal will include those within a neighborhood with a state code of A1 or A2. Refer to the Reappraisal Area List in the Land Plan for a list of neighborhoods within each reappraisal area.

The District will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, recently platted, and/or requires a field inspection due to an exemption application or building permit. Any change in ownership or increase in property value will also generate a notice of appraised value.

## **PERFORMANCE OBJECTIVES & TARGET COMPLETION**

The cost schedules for each of the residential classes will be reviewed and updated as needed for both 2019 & 2020. The cost schedules for structures, such as barns, stables and workshops, will be reviewed and expanded if needed.

There are several residential projects to be completed for the 2019 appraisal year. They include:

- Review properties in the county set to ARB in prior years.
- Review residential sales of properties surrounding new and existing quarries.
- Field inspect Nbhd 413D701, 458E701, 457F401, 458F801, 459B601, 458F206, 459A301, 459B504, 459A501 for class and subclass
- Review aerial imagery in RA3 to reconcile records.

There are several residential projects to be completed for the 2020 appraisal year. They include:

- Review properties in the county set to ARB in prior years.
- Review residential sales of properties surrounding new and existing quarries.
- Review aerial imagery in RA1 to reconcile records.

RESIDENTIAL CALENDAR

<b>MONTH</b>	<b>APPRAISER</b>	<b>ASSISTANT DIRECTOR</b>	<b>DIRECTOR OF OPERATIONS</b>
AUGUST	-organize individual field packets - enter bldg. permit data	- review daily sales report -enter sales -organize field assignments	-prepare annual report -prepare reappraisal plan -review annual objectives
SEPTEMBER	-prepare field packets -field work - enter bldg. permit data	-monitor all arbitration requests & assign accordingly -review PVS edit report, make necessary changes, attach documents and make copy for file -review daily sales report -enter sales -run preliminary ratios for each nbhd	-review PVS report and submit (odd yrs only) -create project plans
OCTOBER	-prepare field packets -field work - enter bldg. permit data	-monitor all arbitration assignments -review daily sales reports -enter sales -review & update cost schedules	-approve cost schedule updates -assign special projects as needed
NOVEMBER	-field work -complete round 1 of field work	-run preliminary sales ratios by class & type -review daily sales report -enter sales -monitor status of field assignments -quality control check field work	-run preliminary sales ratios by stratum per ISD
DECEMBER	-prepare field packets for round 2 field work	-monitor all arbitration assignments - monitor status of field assignments -review daily sales report -enter sales -test schedules	
JANUARY	-complete field work by January 31 <sup>st</sup>	-contact city for any additional information (historical areas, annexations, etc) -enter sales -run sales ratios per nbhd & update report	-run edit reports
FEBRUARY	-data entry deadline -field inspections	-enter sales -run ratios by class run ratios by stratum per ISD	-review neighborhood ratio studies

<b>MONTH</b>	<b>APPRAISER</b>	<b>ASSISTANT DIRECTOR</b>	<b>DIRECTOR OF OPERATIONS</b>
MARCH	-review % change reports per neighborhood (make changes or may require additional field checks)	-re import updated sales -print % change reports for appraisers -quality control check % change reports	-review ratio studies on each ISD -update benchmark study
APRIL	-review % change reports per neighborhood (make changes or may require additional field checks)	-cost calibration/sale profiles -update neighborhood ratio report -run final sales ratios for each ISD and strata	-send notices -finalize residential report -review final sales ratio
MAY	-informal/ formal hearings	-informal/formal hearings	-informal/ formal hearings scheduling
JUNE	-informal/ formal hearings	-informal/formal hearings	-informal/formal hearings scheduling
JULY	-informal/ formal hearings	-informal/formal hearings	-review hearing schedules

# **LAND PROPERTY PLAN**

## **OPERATIONAL PLAN**

The purpose of the appraisal district is to discover, list and value the property equitably and at market value as of January 1<sup>st</sup> of each year. In the year 2019, the district will focus its field and analysis effort on properties identified as being in area RA3. The properties that will be part of this reappraisal will include all land within a neighborhood. In the year 2020, the district will focus its field effort and analysis on RA1. The properties that will be part of this reappraisal will include all land within a neighborhood. Refer to the Reappraisal Area List for a list of neighborhoods in each reappraisal area.

The District will also review, field check, update data and/or change characteristics of any property outside of the reappraisal area if the property sold, was rendered, recently platted, and/or requires a field inspection due to an exemption application. Any change in ownership or increase in property value will also generate a notice of appraised value.

## **PERFORMANCE OBJECTIVES & TARGET COMPLETION**

The land schedules will be reviewed and updated for each of the residential neighborhoods in the reappraisal area 3 (RA3) for 2019 and reappraisal area 1 (RA1) for 2020.

There are several land projects to be completed for the 2019 appraisal year. They include:

- Review values in the quarries.
- Review Rural market areas to make adjustments to land schedule

There are several land projects to be completed for the 2020 appraisal year. They include the following:

- Review values in the quarries.
- Review effective acres groups
- Combine multiple land segments

**LAND PROPERTY**

<b>MONTH</b>	<b>DEED/MAPPING</b>	<b>LAND ANALYST</b>	<b>TEAM LEADER</b>	<b>DIRECTOR OF OPERATIONS</b>
AUGUST thru DECEMBER	-Update parcel maps -update accounts per plats, surveys -update ownership and legal per deeds	-enter sales -Field inspections as necessary -Farm & ranch survey -QC splits/ combo from exemptions & GIS -Run ratios by nbhd -review land sales in reappraisal area -create or update land schedules	-Review PVS edit report, make changes, attach docs (odd yrs) -Verify completion preliminary nbhd ratios -run ratios by stratum -sales surveys	-Create project plans -Review PVS edit report and submit (odd years only) -Assign special projects as needed -review ratios by stratum
JANUARY thru MAY	-Update parcel maps -update accounts per plats, surveys -update ownership and legal per deeds	-review land sales in reappraisal area -create or update land schedules -Process real property inventory forms -Analyze Ag leases -Set Ag values -Complete sales analysis -Run final ratios by nbhd -update ratio report	-Review nbhd ratio report -run ratios by stratum -Send Notices	-review ratios by stratum
JUNE-JULY		-informal/formal hearings	-informal/formal hearings	-informal/formal hearing schedules

## REAPPRAISAL AREA LIST

<b>Reappraisal Area</b>	<b>Neighborhood Code</b>	<b>Neighborhood Name</b>
RA3	422E101	BUFFALO SPRINGS/TIMBER ROCK
RA3	357E201	EMERALD VALLEY
RA3	421E201	VINTAGE OAKS - EAST RANCH
RA3	321E301	TRANQUILITY PARK
RA3	322E301	DEVILS BACKBONE
RA3	356E302	SIMON JONAS
RA3	421E302	VINTAGE OAKS - THE GROVE
RA3	254E601	FOREST VIEW NORTH
RA3	255D801	HIGH RIDGE RANCH
RA3	287B501GTD	SUMMIT NORTH (GATED)
RA3	287C301GTD	SUMMIT ESTATES AT FISHER (GATED)
RA3	287C701	ROCKY CREEK RANCH
RA3	287E501	RANCHO DEL LAGO U1&2
RA3	287E601	RANCHO DEL LAGO
RA3	287F801GTD	LEGENDS @ RANCHO DEL LAGO
RA3	288B301	PEALE RD
RA3	288B501	ESTATES CARPERS CREEK
RA3	288C701	STALLION SPRINGS
RA3	320C301	MYSTIC SHORES 7,9,10,11,13,15,17
RA3	320C602GTD	MYSTIC SHORES-GATED
RA3	320E701GTD	MYSTIC SHORES PENINSULA-GATED
RA3	320F401	MYSTIC SHORES VIEWS
RA3	320F601	MYSTIC SHORES PARK
RA3	321A301	MYSTIC BLUFFS
RA3	321A701	CANYON LAKE SHORES
RA3	321B401	CANYON LAKE ESTATES
RA3	321B502	THE CEDARS
RA3	321C301	LAZY DIAMOND/THE VALLEY
RA3	321C401	LAKE RIDGE AT CANYON LAKE
RA3	321C601	GLENMARE
RA3	321D401	LAKEVIEW RIDGE SUBD.
RA3	321D501	TANGLEWOOD SHORES
RA3	321E503GTD	ENCLAVE @CANYON LAKE (GATED)
RA3	321E702GTD	KINGS POINT (GATED)
RA3	321E703	CANYON LAKE ISLAND
RA3	322A401	HANCOCK OAK HILLS
RA3	322A502	TAMARACK SHORES

RA3	322B302	CANYON LAKE ACRES UNIT 2
RA3	322B401	LAKESIDE DEV
RA3	322C201	POINT @ RANCHO DEL LAGO
RA3	322C303	SCENIC TERRACE NORTH
RA3	322C401GTD	RINCONADA HEIGHTS (GATED)
RA3	322C501	SCENIC TERRACE
RA3	322C502	CANYON LAKE ACRES UNIT 1
RA3	322D704	CANYON PARK ESTATES
RA3	322E502	EL DORADO HGTS
RA3	322E601	NORTH LAKE ESTATES
RA3	322F801	CLEARWATER ESTATES
RA3	323A401	EAGLES PEAK/WILD HORSE HILLS
RA3	323F301	ESPINAZO DEL DIABLO
RA3	324D701	EDEN RANCH
RA3	354D301	LAKE VIEW PARK
RA3	354E501	DEER MEADOWS
RA3	354F302	CRANES MILL LANDING
RA3	354F401	CANYON LAKE MH ESTATES
RA3	354F701	ROLLING HILLS
RA3	354F702	TOM CREEK HILLS
RA3	355A201	CANYON SPRINGS RESORT 1
RA3	355A203	CANYON SPRINGS RESORT 3
RA3	355A207	CANYON SPRINGS RESORT 2
RA3	355A302GTD	KINGS COVE (GATED)
RA3	355A701	SCENIC HEIGHTS
RA3	355A702	TOM CREEK ACRES
RA3	355B303GTD	OAK SHORES (GATED)
RA3	355B403GTD	WESTHAVEN (GATED)
RA3	355B601	CANYON LAKE FOREST UNIT 1
RA3	355B602	CANYON LAKE FOREST UNIT 2
RA3	355B603	CANYON LAKE FOREST UNIT 3
RA3	355B606GTD	ENSENADA SHORES U3&4 (GATED)
RA3	355B608GTD	ENSENADA SHORES
RA3	355C101	CANYON LAKE HILLS 2&3
RA3	355C501	WATERFRONT PARK
RA3	355C502GTD	AVONLEA (GATED)
RA3	355D201	CANYON LAKE HILLS 4,5,6
RA3	355D301	CANYON LAKE HILLS 1
RA3	355D701GC	WOODLANDS
RA3	355E801	SUN BURST RANCH



RA3	355F701	THE OAKS
RA3	356A701	MOORWOODS RNCH AREA
RA3	356A801	VILLAGE OAKS
RA3	356B501	CANYON LAKE VILLAGE WEST
RA3	356C603	TRIPLE PEAK/VILLAGE SHORES INTERIOR
RA3	356C701	HIGHLAND TERRACE
RA3	356D201	SUNNY SIDE TERRACE
RA3	356D202	MOUNT LOOKOUT
RA3	356D703	FIRST MOUNTAIN
RA3	356F201	CANYON CREEK EST
RA3	356F301	CRYSTAL HEIGHTS
RA3	357A403	CAD CANYON & DEEP ACRES
RA3	357A601	ARROWHEAD/CANYON LAKE VILLAGE
RA3	357A701	SKYLINE ACRES
RA3	357B201	SPRING MOUNTAIN
RA3	357C602	NETHER HILL PLACE
RA3	357C603GTD	BRADCLIFF ON THE RIVER (GATED)
RA3	357C604	HORSESHOE FALLS
RA3	357C801	SATTLER VILLAGE
RA3	357D501	MARICOPA RANCH
RA3	357D504GTD	CANYON CORNER (GATED)
RA3	357E501	RIVER POINT
RA3	358A801	THE SUMMIT
RA3	358E801	OAK VALLEY ESTATES
RA3	359B701	ROYAL FOREST
RA3	386F501GTD	WAGGENER RANCH (GATED)
RA3	387A101GTD	HERITAGE ESTATES (GATED)
RA3	387B201	INLAND ESTATES
RA3	387B501	DEER CREEK @ VINTAGE OAKS
RA3	387D201	NAKED INDIAN RESERVATION
RA3	387E501	CANYON RANCH @ VINTAGE OAKS (GATED)
RA3	387F101GTD	MOUNTAIN OAKS (GATED)
RA3	388B201	JDJ RANCH
RA3	389D203	SCENIC RIVER PROPERTIES
RA3	389D204	LITTLE PONDEROSA 2
RA3	389D205	Little Ponderosa 1
RA3	389D301	SATTLER ESTATES
RA3	390C701	RIVER OAKS
RA3	390E401	RIVER CHASE UNITS 1-3
RA3	390F301	GRUENE HAVEN

RA3	390F401	RIVER CHASE UNITS 4-10
RA3	421D101	VINTAGE OAKS (NON GATED)
RA3	421D102	VINTAGE OAKS - GATED
RA3	421D103	VINTAGE OAKS RESERVE
RA3	422C301	BEAR CREEK HILLS
RA3	422E401	HOMESTEAD & LONE OAK
RA3	422E402	ENCINO HILLS
RA3	423C301	ELM CREEK RANCHES
RA3	LAKE-1	Lake 1
RA3	LAKE-2 GTD	Canyon Lake 2 Gated
RA3	LAKE-2 N	Canyon Lake 2 North
RA3	LAKE-2 PK	Canyon Lake 2 Community Park
RA3	LAKE-2 S	Canyon Lake 2 South
RA3	LAKE-2 S A	Canyon Lake 2 South A
RA3	RIVER-L1	LOWER GUADALUPE-NBHDS WELL
RA3	RIVER-L1A	LOWER GUADALUPE-RURAL
RA3	RIVER-L1B	LOWER GUADALUPE-RANCHES
RA3	RIVER-L2	LOWER GUADALUPE
RA3	RIVER-NBN	Guadalupe River NB-North of IH35

<b>Reappraisal Area</b>	<b>Neighborhood Code</b>	<b>Neighborhood Name</b>
RA1	422E101	BUFFALO SPRINGS/TIMBER ROCK
RA1	425E101	COUNTRY HILLS NORTH
RA1	458E201	RIO VISTA
RA1	458E202	RIVER TERRACE
RA1	421E301	VINTAGE OAKS 7
RA1	454E301	NORTH POINT
RA1	458E301	NB CB5000C
RA1	489E301	MEADOWS OF MORNINGSIDE UNIT 1
RA1	390C701	RIVER OAKS
RA1	390E601	TEXAS COUNTRY ESTATES
RA1	390E602	TEXAS COUNTRY EST UNIT 2
RA1	391A701	ROLLING OAKS
RA1	391A801	LOST CANYON
RA1	391C701	THE PINNACLE
RA1	391E701	HAVENWOOD
RA1	392B801	SADDLE PASS
RA1	392D501	HUNTER
RA1	413E601	FAIR OAKS SECTIONS 1-5

RA1	420E601	DURST RANCH
RA1	422A601	COPPER RIDGE
RA1	422C301	BEAR CREEK HILLS
RA1	422E401	HOMESTEAD & LONE OAK
RA1	422E402	ENCINO HILLS
RA1	422E801	MISSION HILLS RANCH
RA1	422E802	MISSION HILLS RANCH (GATED)
RA1	422F601	BEAR CREEK ESTATES
RA1	423B801	MANOR CREEK
RA1	423C301	ELM CREEK RANCHES
RA1	423C501	OAK HILL ESTATES
RA1	423C601	HUECO SPRGS RANCHES
RA1	424C401	GRUENE RIVER
RA1	424D301	MOUNTAIN LAUREL ESTATES
RA1	424D401	RIVER PLACE @ GRUENE
RA1	424D701	PREISS HEIGHTS
RA1	424E401	RIVER FOREST
RA1	424E501	RIADA
RA1	424E701	GRUENE RD (LOOP 337 TO RIVER)
RA1	424E801	SETTLEMENT AT GRUENE
RA1	424F301	OAK GROVE
RA1	424F702	CYPRESS RAPIDS @ GRUENE
RA1	424F703	GRUENE WALD
RA1	424F804	GRUENE COVE
RA1	424F805	GRUENE GARDEN
RA1	424F807	GRUENE LEAF UNIT 2
RA1	424F809	RIVER BLUFF @ GRUENE
RA1	425A601	THORN HILL
RA1	425A701	CYPRESS RAPIDS @ GRUENE
RA1	425A702	VINEYARD @ GRUENE II
RA1	425A703GH	VINEYARD @ GRUENE II GARDEN HOMES
RA1	425A704	GRUENE ARBOR
RA1	425A801	COTTON CROSSING
RA1	425B801	GRUENE CROSSING
RA1	425C301	ROLLING ACRES
RA1	425C303	HUNTER HILLS
RA1	425C701	NORTHGATE
RA1	425D201	COUNTRY HILLS
RA1	425D501	WASSER RANCH
RA1	425E401	NORTHWEST CROSSING

RA1	425E402	CLOUD COUNTRY
RA1	425E601	QUAIL VALLEY
RA1	425E603	OAK CREEK EST
RA1	425F101	THE CROSSINGS @ HAVENWOOD
RA1	425F102	HUNTER OAKS
RA1	426A701	TERRITORY PASS
RA1	426E401	MELSHIR ACRES
RA1	426F101	YORK CREEK ESTATES
RA1	454B401	RAMBLE RIDGE
RA1	454C501	WUEST ESTATES
RA1	454D401	SIESTA VILLAGE
RA1	454D402	EL SITIO
RA1	454D801	LEWIS RANCH
RA1	455B301	HIGH CHAPARRAL
RA1	455B501	ROCKWALL RANCH
RA1	455B801	SCHOENTHAL RANCH
RA1	455C401	ROCKWALL RANCH GATED
RA1	455C601	ROCKWALL RANCH UNITS 6-7
RA1	456F101	NEWCOMBE TENNIS RANCH 1 & 3
RA1	456F103	NEWCOMBE
RA1	456F401	TIMBER RIDGE
RA1	456F402	THE PRESERVE
RA1	456F403	THE PRESERVE UNIT 4
RA1	457A102	CHAMPIONS VILLAGE
RA1	457A201	MISSION VALLEY EST
RA1	457A301	OAK VIEW
RA1	457B201	T BAR M RANCH ESTATES
RA1	457B401	SHADOW HILLS
RA1	457C101	NORTHWOODS
RA1	457C201	HUNTERS CREEK
RA1	457D101	OAK RUN
RA1	457D201	GARDENS OF HUNTERS CREEK
RA1	457D301	ENCLAVE AT WESTPOINTE VILLAGE 1
RA1	457D601	FOREST RDG/LORI HGHTS
RA1	457E401	MISSION HILL UNIT 1
RA1	457E402	MISSION FOREST
RA1	457E403	ESTATES AT STONE CROSSING
RA1	457F201	KIRKWOOD SUB
RA1	457F301	FOREST PARK
RA1	457F302	MISSION OAKS/WILDWOOD

RA1	457F401	LAUREL HEIGHTS
RA1	457F402	MISSION HEIGHTS
RA1	457F403	MISSION RIDGE
RA1	457F501	VILLAGE ROYAL
RA1	457F502	HILLSIDE ON LANDA
RA1	458A101GH	OAKWOOD GARDEN HOMES
RA1	458A202	TANGLEWOOD FOREST
RA1	458A302	WOODLAND HEIGHTS + EXT
RA1	458A305	LANDA PK HGLDS 2
RA1	458A401	WOODROW
RA1	458A402	LANDA WOODS
RA1	458A405	VOIGHT ESTATES & FOREST PARK
RA1	458A602	MCGAR SUB
RA1	458A604	WEST END 2
RA1	458A701	WEST END 1
RA1	458A802	EVERGREEN VILLAGE - SINGLE FAMILY
RA1	458A803	GARDENS OF EVERGREEN
RA1	458A805	MORNING MIST
RA1	458A806	SOUTHLAND
RA1	458B101	OAKWOOD ESTATES
RA1	458B402	R & K - PARKVIEW RESIDENTIAL
RA1	458B501	BAVARIAN VILLAGE
RA1	458B502	TOWN CREEK
RA1	458B602	WEST END 3
RA1	458B701	SUMMIT CENTER
RA1	458B801	LOMA VERDE
RA1	458B802	MOCKINGBIRD HEIGHTS
RA1	458B803	MORNINGSIDE ACRES
RA1	458C202	LANDA PK HIGHLANDS/LAKEVIEW BLVD
RA1	458C301	COUNTRY CLUB ESTATES
RA1	458C302	LANDA PARK EST.
RA1	458C501	NB CB3000E
RA1	458C601	WEST END 4
RA1	458C801	GREEN MEADOWS
RA1	458D101	OAK BLUFF EST
RA1	458D201	NB CB5000A (HOSPITAL DIST)
RA1	458D202	NB CB5000B (COMMON ST)
RA1	458D501	SOPHIENBURG HILL HISTORIC
RA1	458D502	WEST END 5
RA1	458D601	UNICORN HGHTS-EICKENROHT

RA1	458D701	WALNUT ESTATES
RA1	458D702	PECAN ARBOR
RA1	458D703GH	WALNUT ESTATES GARDEN HOMES
RA1	458D801	ROLLING VALLEY UNIT 10
RA1	458D803	ROLLING VALLEY 6, PARK RIDGE, PALACE HEIGHTS
RA1	458D804GH	PARK RIDGE GARDEN HOMES
RA1	458D805	PROVIDENCE PLACE
RA1	458D806	DAYSPRINGS CHRISTIAN FELLOWSHIP
RA1	458E405SP	GUADA COMA
RA1	458E501	CB1000 COMM/RES
RA1	458E701	WALNUT HEIGHTS EAST
RA1	458E702GH	SHADOW PARK GARDEN HOMES
RA1	458E703	GREEN VALLEY EST
RA1	458F101	RIVERCREST HGHTS NORTH
RA1	458F102	HIGH COTTON ESTATES
RA1	458F103	GRUENE RIVER PLACE
RA1	458F104	COTTON COTTAGES
RA1	458F201	RIVER ENCLAVE
RA1	458F206	RIVERCREST HGHTS SOUTH
RA1	458F303	SUMMERWOOD
RA1	458F304	SUMMERWOOD GARDEN HOMES
RA1	458F305	SUMMERWOOD TOWN HOMES
RA1	458F601	BLUEBONNET/VILLA RIO
RA1	458F605	HELMS TERR-SINGLE FAMILY
RA1	458F801	NORTH PARK MEADOWS
RA1	459A201	GRUENE COURTYARD
RA1	459A202	GARDEN PARK
RA1	459A203	SUMMERWOOD EAST
RA1	459A301	RHINE TERRACE
RA1	459A302	GRUENE ROAD S/D
RA1	459A401	BROADWAY ESTATES
RA1	459A501	MEYER ADDTION AREA
RA1	459B101	HEATHER GLEN 1
RA1	459B202	GLEN BROOK NEW AREA
RA1	459B203	KOWALD & RICHTER LN
RA1	459B301	GLEN BROOK OLDER AREA
RA1	459B401	CAMERON 1 & 2
RA1	459B501	ADVANTAGE SUB
RA1	459B503	LAKEFRONT COURT AREA (RESIDENTIAL)
RA1	459B504	BRAUNFELS EAST MH

RA1	459B506	CREEKSIDE VILLAS TOWNHOMES
RA1	459B507	LAKE FRONT HIDEAWAY
RA1	459B601	RIVERTREE
RA1	459C301	CANYON RESERVE
RA1	459C401	CANYON HEIGHTS
RA1	459C402	CADDELL
RA1	459C501	OELKERS ACRES
RA1	459C502	NORTHVIEW
RA1	459D201	WEST VILLAGE AT CREEKSIDE
RA1	459D301	AUGUST FIELDS
RA1	459D401	WHISPERWIND
RA1	459D501	STONE GATE
RA1	486A101	CANHAM RANCH
RA1	486A401	GARDEN OAKS
RA1	486B501	PARK LANE EST AREA
RA1	486B701	OAK MEADOW ESTATES
RA1	486C201	BAT CAVE RD
RA1	486C601	WOODLANDS OF GARDEN RIDGE
RA1	486D401	GEORG RANCH
RA1	486D501	FOREST WATERS
RA1	486D701	WILD WIND
RA1	486D802	FOREST OF GARDEN RIDGE
RA1	486E501	ENCLAVE OF GARDEN RIDGE
RA1	486E801	PARK AT GARDEN RIDGE
RA1	486F601	TROPHY OAKS
RA1	486F801	GARDEN RIDGE ESTATES UNITS 1-7
RA1	486F802	GARDEN RIDGE ESTATES UNITS 8-11
RA1	486F803	ARROWOOD ESTATES
RA1	487A701	REGENCY OAKS
RA1	488A801	RIATA 1, 2, & 5C
RA1	488B301	DEER PARK
RA1	488B701	NORTHCLIFF INTERIOR
RA1	488B701GC	NORTHCLIFF GC
RA1	488B702	FAIRWAY RIDGE
RA1	488C702GC	FAIRWAYS@SCENIC HILLS
RA1	488E501	CYPRESS POINT
RA1	489A401	MAGNOLIA SPRINGS
RA1	489B201	RUSCH LN AREA
RA1	489C401	BRIAR MEADOWS
RA1	489F201	MEADOWS OF MORNINGSIDE

RA1	489F202	MORNINGSTAR
RA1	489F203	HERITAGE PARK AT MORNINGSIDE
RA1	490A101	VISTA HILLS
RA1	490A102	HIGHLAND GROVE (CENTEX)
RA1	490A103	HIGHLAND GROVE (RYLAND)
RA1	490B101	SCHUETZ SUB
RA1	490B102	CROWN RIDGE
RA1	490C101GH	ROLLING VALLEY/MEDOW CREEK GARDEN HOMES
RA1	R390F701	RANCHES OF COMAL
RA1	R391A802	HOFFMAN OAKS
RA1	R455F201	COMAL COUNTRY ESTATES AREA
RA1	R-ALVES	ALVES LANE RURAL
RA1	RIVER-L1	LOWER GUADALUPE-NBHDS WELL
RA1	RIVER-L1A	LOWER GUADALUPE-RURAL
RA1	RIVER-L1B	LOWER GUADALUPE-RANCHES
RA1	RIVER-L2	LOWER GUADALUPE
RA1	RIVER-NBC	Comal River NB
RA1	RIVER-NBN	Guadalupe River NB-North of IH35
RA1	RIVER-NBS	Guadalupe River NB- South of IH35
RA1	R-MRNGSIDE	MORNINGSIDE DRIVE RURAL