

**ARANSAS COUNTY APPRAISAL DISTRICT  
APPRAISAL MANUAL**

## **Introduction**

The purpose of this manual is primarily for the understanding, instruction and refinement of appraisal procedures as they relate to the ad valorem tax appraisal process. The contents of this manual are to serve as a general guide within the constraints of Texas Property Tax Code and Uniform Standards of Professional Appraisal Practice for the benefit of staff and public.

### **Statement of Purpose**

*“EQUALITY AND UNIFORMITY OF PROPERTY VALUES FOR PROPERTY OWNERS  
AND TAXING ENTITIES”*

### **Legislative Requirements**

The Aransas County Appraisal District formation, herein described as the “District” or “ACAD”, is the result of the “Peveto Bill” which started “Truth in Taxation”. The District is governed by the Texas Property Tax Code. The primary duty of the District is to appraise all properties at market value as of January 1 of any given year, per 23.01 of the Tax Code. The public is encouraged to obtain a copy of “Taxpayers’ Rights, Remedies, and Responsibilities” published by the Texas Comptroller of Public Accounts for further information. (See Addendum section 5.5)

### **Appraisal District Organization**

#### **Board of Directors**

The appraisal district is managed by a six person board of directors (see addendum section 5.2). Five members are appointed by local taxing entities and one is the Tax Assessor Collector.

#### **Public Access Polices for Meeting of the Appraisal District Board of Directors**

Meeting will satisfy the sections 6.04(d) and 6.04(e) of the Texas Tax Code. Refer to the Addendum.

#### **Chief Appraiser**

The Chief Appraiser, herein described as the “Chief”, is a Professional Position who is directly responsible for conforming to state laws and regulations in all matters relating to property tax appraisal.

#### **Appraisers**

All appraisers are required to be registered with the Board of Tax Professional Examiners and are required to fulfill annual education requirements. Appraisers assist the Chief with day-to-day appraisal activities.

## **Staff**

The staff's primary duty is assist the public in obtaining information. The secondary duty is to support the Chief and the Appraisers.

## **Mass Appraisal Methodology**

The District does not actually evaluate individual properties but rather does so in mass through the classification of all properties. It identifies the outstanding external physical characteristics through delineation of the land and the improved portions of each individual property. The district then interprets data, from all three approaches to value, to arrive at an overall market value.

The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the *IAAO Standard on Ratio Studies*.

The Aransas County Appraisal District uses a modified sales/cost approach for the valuation of most of the improved properties within the county. Each approach is defined as used within the district below.

## **Sales Comparison Approach**

### **General**

The Sales Comparison Approach is considered to be the most reliable indicator of market value. This employs sales prices as evidence of properties which are both proximate and similar. Sales, which are known as comparable sales, are then systematically quantified to develop schedules which then are applied to properties in mass which are both proximate and similar. The District uses the PACS CAMA system in incorporating sales data and uses the data to develop schedules to then apply those schedules to other properties which share similar characteristics as the sales. The comparable sales data is gathered from Multiple Listing Service Sales (MLS), Deeds, Closing Statements, and Buyer and Seller Questionnaires. The Aransas County Appraisal District uses a modified sales/cost approach for the valuation of most of the improved properties within the county.

### **Market Value**

The Sales Comparison Approach relies on the sales information to be correct and to meet the definition of Market Value which is:

The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

The buyer and seller are typically motivated; Both parties are well informed or well advised, and acting in what they consider their best interests; A reasonable time is allowed for exposure in the open market; Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

## **Sales Information**

Sales information is gathered from a variety of sources some include Multiple Listing Service Sales (MLS), Deeds, Closing Statements, and Buyer and Seller Questionnaires. Sales information is verified by interviewing parties involved in the sale. Verification of sale details include the Time on Market, Special Financing, Special Land or Improvement features, Sales Price, Special External Consideration, Special or external motivation by either party (buyer or seller) and property characteristics which vary from the listed information.

During the sales information review the District makes every effort to verify that the sale meets the definition of market value as described by IAAO standards. Any sale which does not meet the definition is scrutinized to discern which facet of the sale did not meet the definition and to what affect that facet had on value. An example of a sale which does not meet the definition of market value may be one in which an owner lived in another state and was not fully informed of current local market conditions. A sale such as the one described would be adjusted to reflect the effect on market value.

Accuracy of the property characteristics are also observed for comparison; an example would be one in which a sold property had recently (after inspection) enclosed the garage and remodeled the interior therefore enhancing the value of the sale. This fact might be disclosed on MLS statement where in the example (hypothetically) the district property card indicated that the house main living space was 1400 s.f. with a 400 s.f. garage and the MLS statement indicated that the house sold with 1800 s.f. and no garage. A sale such as the one described would be adjusted to reflect the effect on market value.

## **Schedule Development**

### **General**

As described earlier the District uses a modified sales/cost approach to value. Schedule development is accomplished by abstracting sales data and applying the characteristics of the sale properties to other properties where applicable comparability is observed.

### **Land Table**

The first step in development is the valuation of the land segment. The required separation of land from improvements mandates an abstraction of land when using improved sales. Unimproved land sales are used under the direct sales comparison approach. Land tables (individual schedules) have been historically developed. Each table contains a unique set of values quantified by a corresponding set land measurement i.e. lot, square foot, front foot, acre or the like. Most land tables are prefaced by an individual subdivision number which mirrors an X-Reference Number. The underlying inclusion or exclusion of a parcel within a land table relates directly to land characteristic commonality. This means that properties within a land table most often share a particular attribute examples include same location, same subdivision, same street, same lot type within a subdivision, same view attribute, same rights of ownership, same proximity to desired amenity and the like.

Unimproved (vacant) land sales provide good data within a specific land table as any adjustments are typically straightforward when employing the direct sales comparison approach, adjustments are typically for size or view or related location.

Improved sales are abstracted then subsequently used to provide land sales data. An abstracted sale is one in which the improvement value is removed (abstracted) from the overall sales price leaving a land value. Using improved sales to value land can be a little more complicated but it is useful in areas which have little to no vacant land sales. The improvement value which is subtracted in the equation is retrieved from the established cost tables. Complications of this technique involve the contributory value of the improvements and how the buyer was motivated by the class, quality, character and condition of the improvement.

### **Improvement Tables**

Improvement tables are typically generated in the cost approach but are examined during the sales comparison approach. Once the land unit value has been established an improvement table can be tested against actual market sales. Good

improved sales data within a subdivision or immediate market area provides good information for the improvement segment delineation. Sales data coupled with paired sales analysis is a good way for the District to assign value to improvement classes and/or individual characteristics of an improvement.

### **Internal Testing**

Ratio studies are frequently completed to ensure the proper assessment of both land and improvement segments. The studies are completed within the PACS CAMA system and are in compliance as established by the *IAAO Standard on Ratio Studies*.

## **Cost Approach**

### **General**

As described earlier the District uses a modified sales/cost approach to value. Schedule development is accomplished by abstracting sales data and applying the characteristics of the sale properties to other properties where applicable comparability is observed.

The Cost Approach is generally described as the Land Value plus the Replacement Cost less Depreciation.

The Cost Approach is considered to the extent that it affects the Effective Age of a structure within its specific Age Economic life for a given class structure which is driven by the initial quality of construction. This is inherently qualified by the class of a structure in the ACAD Classification Guide and quantified by the size of the main area of the structure.

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

If the cost approach indicates the improvements of a particular category need to be modified, adjustments are made and checked with sales data..

## **CAMA Cost Schedules**

### **General**

Cost Schedules at the District are maintained in the PACS CAMA system. The original schedule development was based on Marshall & Swift cost schedules (see

a copy of license agreement in the addendum). In most cases, Cost schedules are applied by the class of the main area of the main structure on a parcel.

### **Base Cost**

A CAMA cost schedule example is attached to show the differences in prices per class, per size, and per construction type (see addendum). The examples are highlighted to accentuate the differences. Schedules are modified to reflect local construction cost and market conditions. Paired sales analysis is also used to modified and or check the existing schedules.

### **Contributory Cost**

Many improvement segments are calculated as contributory value to the base cost of the main area of an improvement.

### **Depreciation Schedules**

The base price of a schedule may be further modified (depreciated) by the effective age of the improvements to reflect a property's value. Depreciation Schedules are developed to reflect the effect on market value due to loss from the normal wear and tear as a function of age. The basis of the depreciation schedules are found in Marshall & Swift and modified to local conditions. One such modification is due to the proximity of structures to the salt water and therefore a local adjustment to the basic schedule. An example of a depreciation schedule is found in section 5.10.

## **Income Approach**

The Income Approach considers a property's value on the basis of a capitalized income stream and generally employs the "Principle of Anticipation". The income approach is explained in detail a separate document titled Appraisal Methodology and Procedures. Copies are available in the information rack in the front lobby of the District.

## **Land**

Land is to be values as if vacant. All land is characterized by type, state code, location, attribute and size. Land tables indicate the value applied to an individual property as they relate to the major outstanding physical characteristics of the property.

### **Type**

The type describes the property in general terms i.e. residential, commercial, waterfront, undeveloped, etc.

## **State Code**

The State alpha-numeric code is required for all properties per Texas Property Tax Laws (See addendum section 5.1).

## **Location**

The location is defined by situs and legal description. It is the primary indicator of the land table classification.

## **Attribute**

The Attribute specifically describes the outstanding physical characteristics of the property. It is the secondary indicator of the land table classification.

## **Size**

Size is the physical area of each parcel which may be characterized by acres or square footage.

## **Land Tables**

Land Tables are used to indicate a unit value within a parcel. An individual parcel may be comprised of several Land Tables to accurately describe the individual physical characteristics of the property. The base unit value within a Land Table represents the typical area of parcels within that Land Table. Atypical land areas are affected by Economy of Size. Economy of Size is the theory in which the market (buyers) recognizes a decrease in value per unit for land areas which are larger than typical.

## **Improvements**

The improvements represent a general term to describe an improvement to or on the land. The term improvement generally *does not* describe a remodeling event. The improvements are grouped in four basic categories: Residential, Commercial, Manufactured Housing, and Miscellaneous Improvements. These major categories are even further defined in the *ACAD Classification Guide* Section of this manual.

### **Improvement to the Land**

Examples of improvements to the land would be fences, wells, septic systems, landscaping appurtenances, driveways, sidewalks, drainage appurtenances, and the like. These items may or may not be a contributor of value.

### **Improvements *on* the Land**

All other structures *not* described in the section above.

#### **Residential**

Residential structures are those designed for human habitation.



**Commercial**

Commercial structures are those designed for the primary use of business or industry.

**Manufactured Housing**

Manufactured structures are those designed to be moved from the point of manufacture to any location.

**Miscellaneous Improvements**

Miscellaneous structures are structures which are not readily identified by the characteristics above.

**Developing a Mass Appraisal**

In developing a mass appraisal, an appraiser must be aware of, understand, and correctly employ those generally accepted methods and techniques necessary to produce and communicate credible appraisals.

Mass Appraisal Use is strictly and primarily for the purpose of Ad Valorem taxation by taxing units which are created at the local level.

Divisions of tasks are necessary for the efficient use of staff for the purpose of providing assessed value for all parcels within the districts' purview.

Standardized data collection methods and analysis are required to build a high order of conformity within the appraisal models.

Properly specified and calibrated valuation models are derived from market data analysis.

Standards and measurements of the data collected and values produced are required to continually check the valuation model accuracy.

When developing a mass appraisal it is important not commit a substantial error or omission that significantly affects a mass appraisal.

The district should not render a mass appraisal in a careless or negligent manner.

The District should consider the following when developing the Mass Appraisal.

The purpose and intended use of the appraisal.

Identify any special limiting conditions.

Appraisal should be as of January 1 unless otherwise noted.

Define the value (market value or productivity).

In terms of cash or financial arrangements equal to cash or in such other terms as may be precisely defined.

Identify the real estate and personal property, as applicable.

In appraising real property identify and consider any personal property that are not real property but is included in the appraisal.

Identify property interests; easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments or other.

Consider whether a fractional ownership interest or partial holding contributes pro rata to the value of the whole.

Consider the effect on use and value of; existing land use, regulations, probable modifications of such regulations, economic supply and demand, the physical adaptability of the property, neighborhood trends, and highest and best use of the property and recognize that land is appraised as if vacant and available for development to its highest and best use and that the appraisal of improvements is based on their actual contribution to the site.

An appraiser must identify and consider the appropriate procedures and market information required to perform the appraisal, including all physical, functional, and external market factors as they may affect the appraisal.

The appraisers must also employ generally accepted techniques for specifying property valuation models and employ generally accepted techniques for calibrating mass appraisal models.

In developing a mass appraisal, an appraiser must observe, collect, verify, analyze, and reconcile such data as to estimate cost new of Improvements, estimate accrued depreciation, estimate value by sales of comparable property, or if applicable estimate value by capitalization of income; Base projections of future rental rates, expenses, interest rates, capitalization rates, and vacancy rates on reasonable and appropriate evidence; Consider and analyze terms and conditions of any available leases, and consider the need for and extent of any physical inspection.

In applying a calibrated mass appraisal model an appraiser must value improved parcels by accepted methods or techniques based on cost market or income; value sites as market, allocation, abstraction, capitalization of ground rent and land residual technique.

When developing the value of a leased fee estate or a leasehold estate, consider and analyze the effect on value, if any, of the terms and conditions of the lease.

Consider and analyze the effect on value, if any, of the assemblage of the various parcels, divided interest, or component parts of the property; the value of the whole should not be developed by adding together the individual values of the various parcels, divided interests, or component parts; and consider and analyze the effect on value, if any, of anticipated public or private improvements, located on or off the side, to the extent that market actions reflect such anticipated improvements as of the effective appraisal date.

In reconciling a mass appraisal an appraiser must consider and reconcile the quality and quantity of data available and analyze within the approaches used and the applicability or suitability of the approaches used and employ generally accepted mass appraisal testing procedures and techniques to ensure that standards of accuracy are maintained.

A written summary report of a mass appraisal for ad valorem taxation should clearly communicate the elements, results, opinions, and value conclusions of the appraisal.

### **Use of Sales Ratio Reports**

Sales ratio reports should be run as often as required to insure a good appraisal.

Reports should be run for each different category that sales have been entered.

Sales ratio reports will determine whether or not a reappraisal is required.

As soon after Jan 1 of any given year that all deed transfers and sales questionnaires have been done, sales ratio report should be run and analyzed.

Ratio studies identify areas that need to be reappraised and correct schedules.

Rerun Sales Ratio report as needed until the ratio report is acceptable.

When all data entry is finished and values are certified run the sales ratio report.

### **Contracted Appraisal Services Evaluation**

The Aransas County Appraisal District contracts the appraisal of mineral and industrial to an outside appraisal contractor. The contractor's performance should be monitored at all times during the appraisal cycle. Appraisal performance is the primary factor when evaluating an appraisal contractor; however, communication is an important aspect of the relationship between the district and the contractor as well.

When considering an appraisal contractor, several factors should be considered.

1. How well did they perform in the Property Value Study For districts they have appraised for
2. Has there been any difficulty in the timeliness of the work performed (did they notice the properties on time)
3. When there is a question or concern, have they responded promptly and fully answered all questions
4. Will their electronic data delivery upload or work well with the District's CAMA software
5. Do they work independently and do they deliver work and reports timely and without prompting

Cost is a concern, but not the primary factor when selecting an appraisal contractor. At the time of this writing Pritchard & Abbott is the mineral and industrial appraiser for the district. The long standing relationship and the familiarity they have of the properties in Aransas County is considered a benefit. However, before the next contract cycle begins other vendors should be contacted to make sure the pricing is in line for the services rendered. Whenever a great disparity in cost is discovered, or a material deficiency in work performance exists, the District should undertake a formal bidding process for these appraisal services.

## **Capped Homestead Values**

The appraisal office may increase the appraised value of a residence homestead for a tax year to the amount not to exceed the lesser of:

The market value of the property for the most recent tax year that the market value was determined by the appraisal office. Or

The sum of 10 percent of the appraised value for the preceding year; the appraised value of the property for the preceding tax year.

And

The market value of all new improvements to the property.

The CAMA software will typically calculate this for you if you enter the new improvements with the current year entered in the actual year built in the Appraisal tab of the improvement segment screen. A section of the improvement section of the PACS software allows the user to identify new improvement segments within an account.

## **Personal Property Appraisal Methods**

Appraisers for the Aransas County Appraisal District will appraise for taxation all tangible personal property located in Aransas County on January 1<sup>st</sup> for more than a temporary period. All renditions and information collected for the appraisal of tangible personal property is confidential in nature and cannot be shared with the public.

## **Discovery**

Appraisers will use discovery methods that include but are not limited to physical inspection, phone books, trade publications, Chamber of Commerce publications, newspapers and advertisement flyers. Word of mouth discovery is also permissible when it is the only method of discovery available to the appraiser. This method of discovery, as with all methods of discovery must be verified by the appraiser before it may be included in the appraisal roll. This will eliminate errors to the appraisal roll that must be later corrected by an action of the Appraisal Review Board. Verification methods include site verification (physical inspection) or direct confirmation from the fiduciary. If the appraiser is certain of the situs and physical kind of personal property but direct contact with the fiduciary has not been established, the property is to be included on the appraisal roll and a rendition sent to the best address available to the appraiser. Methods of discovery not directly addressed in this manual are allowed; but, those discovery techniques must be in strict compliance with the Texas Property Tax Code Sec 22.07. New accounts should be visited by the appraiser if applicable during the year in which they are included in the appraisal roll.

## Valuation of Personal Property

Information in rendition reports is a valuable resource to the appraiser. It is a good "starting point" and may have information not previously available the appraiser. For personal property accounts having a value of less than \$20,000.00 in the *owner's* opinion, is only required to contain:

1. the name and address of the property owner
2. a general description of the property by type or category; and
3. the physical location or taxable situs of the property.

In the event that the appraiser feels that the owner's estimate of value is too low and the value exceeds the \$20,000.00 threshold, the owner is still only required to timely file the above information.

Tangible Personal Property includes any property used for the production of income. The appraiser should determine if the rendition provided by the owner provides enough information to accurately value the property. If in the appraiser's opinion it does not; the appraiser may include any property that is common and customary in that particular business in the value estimate for that property for that year. In many cases the owner does not provide any information at all, and the appraiser must estimate a value for the personal property. This estimate should reflect the current market value.

Personal property such as machinery and equipment, furniture, vehicles, trade fixtures, signs and supplies is to be valued at the current market value. The appraiser must be aware of economic conditions that affect the valuation of particular assets. The value rendered by the owner or fiduciary may be, in the appraiser's opinion, a reasonable value for a particular asset given the circumstances for that asset. An example would be two landscaping companies both having a two year old backhoe of the same make and model. Company "A" used the backhoe only once or twice a month, say 10 or 12 hours. Company "B" uses the backhoe daily say 5 to 6 hours each day. The value for the backhoe owned by Company "A" would have a higher market value because of the decreased usage of that particular piece of equipment. This methodology can be applied globally to all assets owned by a business. However, the district uses a standard depreciation table Published by the Texas Comptroller's office and found in the Texas Field Appraisers Guide of 2002. The table has been adjusted for current local market conditions and a baseline depreciation of 20% of cost new has been set for all personal property except for computers. Computers have a base line depreciation of 5%. The table is also adjusted each year so, at a glance the appraiser can find the year acquired and apply the correct percentage of cost new to the asset. The property owner is to be given the benefit of these depreciation calculations unless they render otherwise and the information can be verified by an appraiser.

Inventory is to be valued at the "price for which it would sell as a unit to a purchaser who would continue the business". Business owners are a good source of information when doing research on current market values of inventory. The

internet is also valuable resource to discover current trends that would affect the market value of inventory. Typically if the rendered amount provided by the owner is reasonable and the appraiser can verify the information, this information can be applied to other accounts within the district to appraise inventory. Some business owners may not provide enough information to accurately appraise the inventory in the rendition. At this time, the appraiser may establish contact with the owner and verify the type, kind, and quantity of inventory for sale, lease or purchase.

Contact with business owners is paramount to the accuracy of the appraisals of personal property. The appraisers should try to establish a relationship with local business owners. Business owners are the primary source of information used in the appraisal process. A cordial relationship will benefit the appraiser and the property owner in many ways. The property owner in most cases will provide information to the appraiser that is only available to owners of such business. The cost new of many assets can be found in the Texas Field Appraisers Guide, but these values must be adjusted to reflect local trends and market conditions. Property owners can also benefit from the relationship with the appraiser by learning the proper way to fill out a rendition form and learn important dates to avoid penalties. The term "common and customary" is frequently used to describe property owned by a business. For example, all lawn care companies own lawn mowers and weed trimmers. However the quantity of this equipment will vary greatly from company to company. During a field inspection of a particular company the appraiser may discover that the owner of a lawn care company has neglected to render a trailer to carry the equipment from job to job. A trailer to carry this type of equipment is "common and customary" for this type of business and should be included in personal property accounts that have a similar number of pieces of lawn care equipment. On the other hand, an owner of a lawn care company may only have one mower and two weed trimmers and carry these items in the back of a pickup he uses both for personal and business use. The truck does not serve the same function as the trailer and should not be include in the value of the account. The trailer is for business use only; the truck is both business and personal use and is not subject to taxation if the proper form is filed with the district. This is also another instance that direct contact with the appraiser and the owner will benefit the owner and the district. By calling the owner of the smaller lawn care company, the appraiser will discover that he does not own a trailer but uses his pickup instead.

In any case, if the rendition does not have enough information to accurately appraise the property, or the appraiser feels that the information provided is inaccurate, contact with the owner should be established or a physical inspection of the premises may be necessary.

Commercial and business aircraft will be valued using the allocation formula found in the Texas Property Tax Code. All other personal property owned by the company operating the aircraft with situs within the district will be valued using the above described methods.

Commercial vessels will be valued using the allocation formula found in the Texas Property Tax Code. All other personal property owned by the company operating the vessel with situs within the district will be valued using the above described methods.

Aransas County is unique in that we have a large commercial fishery. Shrimp boats are not considered commercial vessels and will be valued at their current full market value. The licenses used for commercial fishing and associated with fishing boats are of great importance. The license adds value to the boat. In many instances the holder of the license may be required by the state to surrender the license if the state finds that the principle occupation of the holder is not engaged in commercial fishing. Shrimp boats are of particular concern in the fact that the license, in many cases, goes with the boat at the time of sale. Discovery in this case is best done by contacting the Texas Parks and Wildlife Department and obtaining a current list of all commercial fishing and fishing guide license holders located in Aransas County. The appraiser of such property must be familiar with the current regulations regarding the fishing industry. Only through research can the appraiser be kept abreast of the law and rule changes that affect the market value of this kind of property. In some cases the value of a shrimp boat may be only a scrap value if the license has been sold back to the State of Texas and pulled from further fishing. In other instances the boat without the license may have great value as it was previously constructed for some other use. A shrimp boat or other boat is not to be added to the appraisal roll unless the owner uses the vessel for the production of income. Just because a vessel has the appearance of a shrimp boat does not automatically subject the owner to taxation on the market value of the vessel. Many such boats have situs in Aransas County and are not used in the production of income. License verification is key to properly determine if the boat meets the test of the production of income.

### **Using the Depreciation Table**

The District uses the depreciation table found in the Texas Field Appraisers Guide of 2002. It has been adjusted to reflect the baseline of 20% depreciation of cost new. This baseline amount reflects the value in use of Aransas County. As of the date this manual was written this table is believed to be the most current table from the Comptroller's office available. If a subsequent table is published by the Comptroller's office the most current table should be used after adjustment for local market conditions.

This depreciation table is a basic guideline for most personal property accounts. If there is any doubt in the mind of the appraiser about the depreciated value of an asset of a business then the owner must be contacted and queried about the asset. If the owner is not available the location must be visited to confirm the value of the asset. The depreciation table can be used in the hard copy form or the electronic form. If the appraiser does not have a copy of the current copy of the table in electronic format, contact the personal property administrator for a copy. The hard copy form is in the addendum of this manual.

To calculate depreciation using this table the appraiser must first determine the economic life of the asset. This is the top line of the table. If the economic life of the asset is unknown to the appraiser general categories are listed at the bottom of the table. These general categories are very useful and cover most personal property located in the District. After determining the economic life of the asset the appraiser finds the year the asset was acquired new by the owner. This information is on the right of the table. The point at which the economic life of an asset and the year acquired intersect in the body of the table is the percent good of an asset. The appraiser then multiplies that percent good amount with the cost new of the asset to determine the value of the asset. The percent good table is a good general guideline for depreciation within the District. The appraiser must use good judgment and information gained from site visits to adjust the personal property of a business to its current market value.

Some business owners use a depreciation table that differs with the District's depreciation table. If this occurs the appraiser must contact the owner and try to understand why another amount is used. The owner is more informed about the condition of the asset and may impart valuable information to the appraiser as to why a different percent good was used. If the appraiser determines that the owner just used a different depreciation amount because they do not know how the district values assets within the district; the appraiser must then determine which method (percent good) is correct. However, the appraiser must keep in mind the other accounts of similar businesses within the District and be consistent in the valuation method. While there is a great variation in the type, age and quality of assets from one business to another the task of the appraiser is to determine the market value of the individual property.

### **Renditions and Rendition Forms**

The District sends the most current rendition form to all known business personal property owners in January of each year. Included with the rendition is any information that is both relevant and helpful to the taxpayer. As required by the tax code (Sec 22.01) tangible personal property owners are required to "render for taxation all tangible personal property used for the production of income that the person owns or that the person manages and controls as a fiduciary on January 1<sup>st</sup>". The rendition form should be the most current promulgated form from the Comptroller's office.

Each rendition form shall include a cover letter to inform owners of any changes that have been made to the Property Tax Code that may affect their account. The District's phone number and return address are to be included with the cover letter to assist the owner in completing and returning the rendition form. Additionally, any information the District can provide with the rendition form, such as a memory jogger list for specific types of property, should be included to assist the taxpayer in completing the rendition form. Items of this nature are to assist the taxpayer in filing an accurate and complete rendition and assist the appraiser in arriving at an accurate value conclusion for each property.



# Data Management and Collection

## **The Appraisal Card**

The Appraisal Card is the primary record of each real property parcel within the districts' jurisdiction. These physical records are kept in geographic order and updated annually. These records are managed in accordance with Chapter 25 of the Property Tax Code. The form and content are described per 25.02 of the Property Tax Code.

## **Explanation of Appraisal Card**

1. "R" Number is the unique identifier number.
2. Owner identification (id) number.
3. Appraised value – Total of land and improvement values.
4. Total improvement value -- This is the total value of all the improvement sections.
5. Market value (Land) – Total of all the land values.
6. Card number indicator.
7. Situs address.
8. Legal description.
9. X-reference number. This number is comprised of four groups each separated by a hyphen. The first four numbers designate the abstract or subdivision, the second three numbers are the block or tract, the third three numbers designated the lot and the last three numbers are used for a specific portion of the lot, when applicable.
10. Sales history may be total sales price or deed consideration.
11. Building attributes.
12. Segmentation of improvements.
13. Segmentation of land.
14. Taxing entities
  - b. SAR = Aransas County Independent School District;
  - c. GAR = Aransas County Ad Valorem;
  - d. NVD = Aransas County Navigation District;
  - e. CRO = City of Rockport;
  - f. XSP = Aransas County Special CFU = Town of Fulton
  - g. MD1 = Municipal Utility District
15. Exemptions
  - a. HS = Homestead
  - b. OA = Over 65
  - c. DV = Disabled Veteran
  - d. DP = Disabled Person

e. EX = Exempt Property

16. Comments

17. Photo

18. Sketch

19. Last inspected

20. Next inspection

21. Map ID

22. State Code

23. Owner Mailing Address

24. Ag Value

25. Neighborhood

26. Land Table

27. Tax Year

ARANSAS COUNTY APPRAISAL DISTRICT  
 PROPERTY 30360 1  
 Legal Description 8  
 A179 J W PAUP SURVEY, ACRES 31.835, MEMORIAL PARK

OWNER ID: 2  
 3509  
 OWNERSHIP  
 100.00%

PROPERTY APPRAISAL INFORMATION 2016  
 CITY OF ROCKPORT  
 622 E MARKET ST  
 ROCKPORT, TX 78382-2530 23

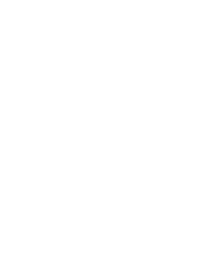
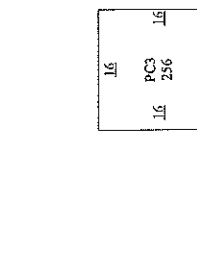
Entities  
 CAD 100%  
 CRO 100%  
 GAR 100%  
 NVD 100%  
 SAR 100%  
 XSP 100%

Values  
 IMPROVEMENTS 46,860 4  
 LAND MARKET + 633,520 5  
 MARKET VALUE = 680,380  
 PRODUCTIVITY LOSS - 0  
 APPRAISED VALUE = 680,380 3  
 HS CAP LOSS - 0  
 ASSESSED VALUE = 680,380

ACRES: 31.8350  
 EFF. ACRES:  
 APPR VAL METHOD: Cost  
 SKETCH for Improvement #2 (MISC IMP)

SITUS 1601 FM 2165 ROCKPORT, TX 78382 - 1  
 GENERAL  
 UTILITIES  
 TOPOGRAPHY Level & Low  
 ROAD ACCESS Paved  
 ZONING  
 NEXT REASON  
 REMARKS  
16

LAST APPR. 2KD  
 LAST APPR. YR 2015  
 LAST INSP. DATE 02/20/2015 - 19  
 NEXT INSP. DATE 20  
 BUILDING PERMITS  
 PERMIT AREA ST PERMIT VAL  
 DEED INFO



EX-XV Other Exemptions (including) 15  
 EXEMPTIONS  
 PICTURE - 17

IMPROVEMENT INFORMATION																	
#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR	COND. VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
1.	MA	MAIN AREA	C	UTCGU*	0	24.63	1990	A	1,020	39%	100%	100%	100%	100%	100%	0.39	1,020
	MA2	2ND FLOOR	R		0	22.17	1990	A	200	35%	100%	100%	100%	100%	100%	0.35	200
	PO	OPEN PORCH-C	R		0	2.46	2001	A	20	35%	100%	100%	100%	100%	100%	0.35	20
Homestead: N												43,330					
2.	PC3	COVERED PORC	R		0	0.00	2002	A	1,670	60%	100%	100%	100%	100%	100%	0.60	1,670
	PC3	COVERED PORC	R		0	0.00	1985	A	770	34%	100%	100%	100%	100%	100%	0.34	770
	BH3	BATH HOUSE-3	R		0	0.00	2002	A	730	60%	100%	100%	100%	100%	100%	0.60	730
	PC3	COVERED PORC	R		0	0.00	2002	A	360	60%	100%	100%	100%	100%	100%	0.60	360
Homestead: N												3,530					

LAND INFORMATION  
 IRR Wells: 0 Capacity: 0  
 IRR Acres: 0  
 MKT VAL AG APPLY AG CLASS AG TABLE AG UNIT PRC AG VALUE 24

ARANSAS COUNTY APPRAISAL DISTRICT  
 PROPERTY 30360 R  
 Legal Description  
 A179 J W PAUP SURVEY, ACRES 31.835, MEMORIAL PARK

OWNER ID 2  
 3509  
 OWNERSHIP  
 100.00%

PROPERTY APPRAISAL INFORMATION 2016  
 CITY OF ROCKPORT  
 622 E MARKET ST  
 ROCKPORT, TX 78382-2530 23

Entities  
 CAD 100%  
 CRO 100%  
 GAR 100%  
 NVD 100%  
 SAR 100%  
 XSP 100%

Values  
 IMPROVEMENTS 46,860.4  
 LAND MARKET + 633,520 5  
 MARKET VALUE = 680,380  
 PRODUCTIVITY LOSS - 0  
 APPRAISED VALUE = 680,380 3  
 HS CAP LOSS - 0  
 ASSESSED VALUE = 680,380

Ref ID1: 37818  
 4750-000-179-002 9

Ref ID2: R30360  
 Map ID A-4 -21

ACRES: 31.8350  
 EFF. ACRES:

SITUS 1601 FM 2165 ROCKPORT, TX 78382 7

GENERAL  
 LAST APPR. 2KD  
 LAST APPR. YR 2015 -21  
 LAST INSP. DATE 02/20/2015 -19  
 NEXT INSP. DATE - 20

UTILITIES  
 TOPOGRAPHY Level & Low  
 ROAD ACCESS Paved  
 ZONING  
 NEXT REASON

EXEMPTIONS  
 Other Exemptions (including)  
 15  
 PICTURE 17

APPR VAL METHOD: Cost  
 SKETCH for Improvement #1 (MISC IMP)

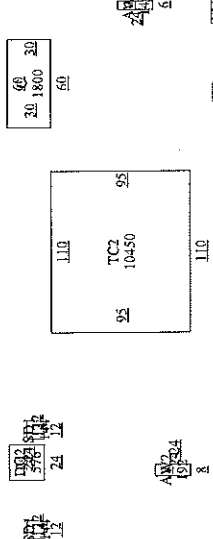
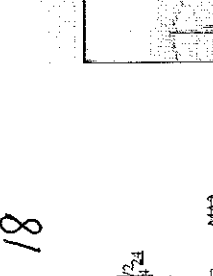
ISSUE DT PERMIT TYPE PERMIT AREA ST PERMIT VAL  
 SALE DT PRICE GRANTOR DEED INFO

REMARKS  
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IMPROVEMENT FEATURES  
 4 DUG OUTS 0  
 Factor 1 0

#	TYPE	DESCRIPTION	MTHD	CLASS	SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
1	AW3	AWNING-3 MET	R			.0	0.00	0.00	1985	A	100%	5,050	34%	100%	100%	100%	100%	0.34	5,050
2	BH2	BATH HOUSE-2	R			.0	0.00	0.00	1975	A	100%	700	34%	100%	100%	100%	100%	0.34	700
3	BH1	BATH HOUSE-1	R			.0	0.00	0.00	1975	A	100%	990	34%	100%	100%	100%	100%	0.34	990
4	SD1	DET'D STORAGE	R			.0	0.00	0.00	1980	A	100%	200	34%	100%	100%	100%	100%	0.34	200
5	SD1	DET'D STORAGE	R			.0	0.00	0.00	1970	A	100%	200	34%	100%	100%	100%	100%	0.34	200
6	TC2	TENNIS COURT	R			.0	0.00	0.00	1980	A	100%	200	34%	100%	100%	100%	100%	0.34	200
7	MA	ASPHALT	R			.0	0.00	0.00	1970	A	100%	12,970	35%	100%	100%	100%	100%	0.35	12,970
8	MA	MAIN AREA	R			.0	24.63	0.00	1970	A	100%	5,670	35%	100%	100%	100%	100%	0.35	5,670
9	MA2	2ND FLOOR	R			.0	24.17	0.00	1970	A	100%	1,890	35%	100%	100%	100%	100%	0.35	1,890
10	MA	MAIN AREA	R			.0	24.63	0.00	1970	A	100%	1,240	35%	100%	100%	100%	100%	0.35	1,240
11	MA2	2ND FLOOR	R			.0	22.17	0.00	1970	A	100%	1,080	35%	100%	100%	100%	100%	0.35	1,080
12	MA2	2ND FLOOR	R			.0	9.11	0.00	1980	A	100%	3,720	34%	100%	100%	100%	100%	0.34	3,720
13	MA	MAIN AREA	R			.0	0.00	0.00	1975	A	100%	1,220	34%	100%	100%	100%	100%	0.34	1,220
14	C	CONCRETE	R			.0	0.00	0.00	1980	A	100%	600	43%	100%	100%	100%	100%	0.43	600
15	AW2	AWNING-2 (L)	R			.0	0.00	0.00	1986	A	100%	600	43%	100%	100%	100%	100%	0.43	600
16	AW2	AWNING-2 (L)	R			.0	0.00	0.00	1986	A	100%	600	43%	100%	100%	100%	100%	0.43	600
17	DG2	DET'D GARAGE	R			.0	0.00	0.00	1997	A	100%	3,920	46%	100%	100%	100%	100%	0.46	3,920

continued on next page

LAND INFORMATION  
 UNIT PRICE GROSS VALUE  
 19,900.00 633,520 1.00  
 DIMENSIONS 31.8350 AC  
 IRR Wells: 0 Capacity: 0  
 MKT VAL AG APPLY AG CLASS AG TABLE AG UNIT PRC AG VALUE  
 633,520 NO 0.00 0.00  
 633,520

Eff. Acres: 31.8350

## **Electronic Records**

Electronic Records are maintained in the Computer Automated Mass Appraisal (CAMA) system. All items within each property file are maintained in this fashion along with all scanned documents. Electronic mapping representation is used to assist in visualization of all parcels. Electronic Records are also made available to the public via the web at [www.aransascad.org](http://www.aransascad.org).

## **The X-Reference Numbering System**

### **General**

The X-Reference numbering system was developed to assign a unique identifier to each parcel. These identifiers are numeric listing of accounts which are in alphabetic order per subdivision or abstract name. X-Reference Numbers following the ordered legal description with a subdivision, unit, section, block, and lot.

### **Basic Real Property**

The X-Reference listing 0000 to 6999 prefixes designate real property accounts. The X-Reference number is typically 13 digits; the first 4 digits designate the abstract or subdivision, the second 3 digits are the block or tract or unit, the third 3 digits designate the lot and the last 3 digits are used for a specific portion of the lot, when applicable. This is not always the case as some subdivisions do not have specific units and others may have mobile homes which are designated in the last set of the 3 digits. In general the X-reference is prefaced with the broadest identifier, a subdivision or abstract, and ends any specific identifier, a lot or portion of a lot or mobile home identifier.

Example: 5550-254-006-000

Where 5550 defines the subdivision

Where 254 defines the block (254)

Where 006 defines the lot (6)

Where 000 defines a specific identifier (no specific)

### **Condominium complexes**

The X-Reference listing 7000 to 7999 prefixes designate Condominium complexes which have a slightly different numbering layout. The X-Reference is typically 6 to 8 digits where the first 4 define the condominium complex name and the following can be any combination of alpha-numeric digits to define the specific unit.

Example: 7072-2712

Where 7072 defines the complex name (Bayhouse)

Where 2712 defines the individual unit (2712)

#### **Leasehold parcels**

The X-Reference listing 8000 to 8999 prefixes designate leasehold parcels which have the 13 digit layout as described above in the real property section. The first 4 digits refer to location of the leasehold. The remaining digits have various levels specific identification to the parcel.

Example: 8015-002-000-080

Where 8015 defines the location (Improvements at Conn Brown Harbor).

Where 002 defines a specific identifier.

Where 000 defines a specific identifier.

Where 080 defines a specific identifier.

#### **Mobile Home Parks**

The X-Reference listing 9000 to 9999 prefixes designate Mobile Home Parks. The X-Reference is typically 6 to 10 digits where the first 4 define the Mobile Home Park name and the following can be any combination of alpha-numeric digits to define the specific mobile home.

Example: 9105-063-00

Where 9105 defines the Mobile Home Park name (Aransas Bay Mobile Resort).

Where 063 defines the unit or space (Space 063).

Where 00 defines a specific identifier (00 no special meaning).

#### **Tangible Personal Property**

Tangible Personal Property accounts have a different X-Reference format where the first digits are Alpha in type describing the type of personal property. Examples include PER for Personal, DOCU for Documented Commercial Watercraft, BOAT for Guide Boats, AIR for Aircraft, SPI for Special Inventory and STR for Short Term Rental Unit.

#### **Filing**

The X-Reference Number is on every real property card and is used by both the appraisal staff and office staff for property identification. The Property cards are

located in the Property card filing cabinets. The legal description of an individual property is directly tied to the X-reference number by the subdivision name which can be beneficial in the coordination of mapping.

A copy of the most recent subdivision list is attached for reference in the appendix.

## **Data Collection**

### **Field Data Collection Methodology**

#### **General**

Field inspection is a crucial phase of the appraisal process. During this phase a visual inspection is completed on most of the parcels in the county, the remaining areas are inspected via Pictometry. The overall goal of this phase is ascertain whether the physical characteristics of a parcel have changed and to properly document the change by written notation and/or photo documentation. Then corrections are made in the CAMA system so that the actual market value is adjusted to reflect the physical attribute modification.

#### **Team Appraising**

Team appraising is the process by which a two person team inspects the properties. The adage “two people are better than one” is the main reason for team appraising. This approach allows for an “extra set of eyes” for the purpose of confirmation of the parcels physical attributes. The two person team consists of an Appraiser and an Appraiser Assistant. The Appraiser is the District’s driver and leader for the team, the Assistant maintains the property card is the teams’ primary documentation person. The team concept allows for cross checking for a variety of facets during the Field Data collection phase. Coupled with the team appraising effort the District also alternates two separate teams which inspect different portions (North & South) of the county. This is done so that all appraisers inspect the entire the county at least once every two years for the purpose of continued cross-checking or quality control.

#### **Inspection Drive Order**

The general order of inspection starts from the Northern and Southern extremes of the county and moves inward or centrally to the city in two directions from two teams; North team moves South and South Team moves North to meet in the center of Rockport.

The subdivision list is referenced to determine which property cards are to be removed from the filing cabinet. This procedure is done by selecting a geographic

area i.e. the North Team would select property cards from the subdivisions in the Northern part of the county. Property cards contain the physical attributes listed for an individual parcel and are sorted in order by X-Reference Number. The order of inspection within a specific subdivision is completed “as they come” since each subdivision has an orderly progression of properties i.e. block 1 is followed by block 2 and lot 7 is followed by lot 8. In this way we ensure that we physically (visually) inspect every property.

### **Data Entry**

The District now employs iPad field devices that perform a great deal of the small tasks of data entry in the field. Whenever necessary the appraiser notes an account that will need further refinement to the account in the office. The quality control appraiser will print the data page and make sure the responsible appraiser gets the information. It should be noted that on occasion appraisers will still take property cards to the field for data collection.

### **Visual Inspection**

The visual inspection is done by comparing the actual physical attributes of the parcel (both land and improvements) with the historical (last years’) data represented on the property card. This process is most efficiently accomplished by observing the photo and sketch of the improvement and comparing it to what is physically observed in and on the parcel. If the parcel does not have an improvement, and therefore does not typically have an attached photo, an observation of the land or lot attributes should be made; these observations include topography, site preparation, erosion, change in use, construction operations, building up (adding fill), or an addition of an improvement to or on the land. Observations of the improvements are internally guided by the ACAD classification guide (refer to section 4). A rapid yet thorough inspection of the appraisal card is completed while at the parcel site and elements of data within the appraisal card are checked. Every property card is unique, yet some elements of the card are similar to adjacent cards, these may include primary legal description, street name and map code, taxing units, land segment type and table. Please refer to the Explanation of Appraisal Card for a detailed description of the individual elements of data contained within the property card.

### **New Property Identification**

New property should be identified in any way possible.

Physical inspection is the key to finding new property Appraisers drive the county every year. One set of appraisers cover the north section and the other set cover the south section. Every year they switch sections as to ensure that the appraisers are continuously aware of on-going changes and familiarity of the entire county.

Other ways of new property identification include the following:

Septic permits from the County Environmental Health Department.



City of Rockport building permits.

Fulton building permits.

County clerk's mechanics liens.

Comptrollers of Public Accounts Business listings.

Pictometry (digital photography and mapping system)

Mobile home listings from the State of Texas

Deeds

Surveys

Plats and Maps

Any property that falls out of the normal type and style of a neighborhood, or is unusual in physical characteristics is noted and the information brought back to the office.

## **Office**

Data within the office environment is collected in a variety of ways. The data includes but is not limited to Multiple Listing Service Sales (MLS), deeds, closing statements, buyer and seller questionnaires, permits, applications, exemption forms, surveys, maps, internet research, public interaction, wills, publications, periodicals, legislative documentation, local government documentation, renditions (real and personal) and the like.

## **The Mapping System**

### **General**

Mapping is integral to parcel identification and thus property appraisal and assessment. There are various forms mapping systems employed at the District some include GIS, Ariel Photography by Pictometry, Paper Maps which have been scanned, and Paper Maps.

### **GIS**

The GIS is contained in our software system. In the system the parcels are created at the layer level and individual attributes can be allocated to the parcel. Information collected and can be used to display anything from the property card information to sales data to ration data. The GIS system is used in parcel identification as it relates to the combination of parcels or the splitting of parcels. The system is a very useful tool during the property protest period as sales data can be displayed for comparison with the subject property for equalization. The overall map can be used to draw comparisons in a group of properties as they relate to a market value attribute such as improvement size, lot size, and respective values.

### **Pictometry**

Pictometry® is a revolutionary digital imaging process and software program that maps each pixel of a digital land image to actual geographic coordinates. It allows all features in a land image to be easily located and measured. It is the most efficient and cost effective way to perform field study observations using high quality images, (excerpt from Electronic Field Study Help, ver 2.4, Copyright Pictometry, Inc., 2002). Pictometry imaging is overlaid with a parcel layer so that the both the parcels and images can be viewed simultaneously. The parcel layer is imported from a GIS Layer and properly geo-referenced. The imagery is a very useful tool in allocating improvements to a land parcel, and market value attributes of both land and improvements. P

### **Scanned Paper Maps**

Paper maps have been scanned for retention of data. The digital collection of paper maps on a portable hard drive gives the district a means of retrieval in the case of a natural disaster. The hard drive is located in the Chief Appraisers' office.

### **Paper Maps**

Paper Maps are used by the office staff on daily basis at the public's request for a particular map. The paper maps are retained in the Map Filing cabinet in alphabetical order by subdivision or abstract.

## ACAD Classification Guide

The ACAD classification guide is an internal reference used to assist appraisers in qualifying judgments on external physical characteristics of an improvement.

The Residential section of the classification guide consists of seven major numeric categories and three sub-categories (indicated by a "+, -, or standard") per major category. These categories are called classes and they characterize the overall construction quality of an improvement, for example Class 1 is a poor quality structure where as a Class 7 is an excellent quality structure, with Class 4 being an average quality structure.

Of the twenty-one (21) total classes, they are further defined by the exterior construction material. These are described in the following.

SS= Standard Siding (Wood Frame)

MV= Masonry Veneer (Brick)

FB= Concrete Fiber Board (Hardy Board)

MBL= Masonry Block (Cinder/Concrete Block)

VS= Vinyl Siding (also includes Aluminum siding)

PH= Plywood Hardboard (Masonite)

BV= Brick Veneer (High Quality Brick)

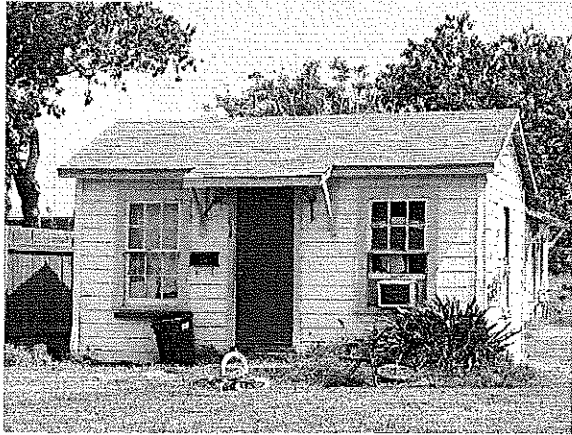
SV= Stone Veneer (High Quality Stone)

MBR= Brick-on-Brick Construction.

ST= Stucco

Therefore the combination of this internal alpha-numeric code or class produces a composite characterization of the improvement. These composite classifications are specific to the Aransas County Appraisal District.

## CLASS 1-2



Box shape house  
No frills  
Inexpensive structure  
Small masonry, veneered box or wood frame structure  
Inexpensive or inferior materials  
Simple design and very plain  
Not attractive in appearance  
Minimum shelter  
Average exterior with unprofessional interior

### STANDARD SPECIFICATIONS:

#### Foundation:

Pilings  
Pier and Beam  
Blocks  
Post of Wood  
Masonry  
Poor Slab

#### Exterior Walls:

Low grade wood  
Aluminum siding  
Composition shingles  
Asbestos shingles  
Stucco  
Inexpensive masonry veneer

frequently of scrap brick or stone

Second-grade concrete block, brick or stone

Walls left bare, painted or covered with an inferior plaster

#### Roof:

Inexpensive metal or corrugated metal, Roll roofing, Built up gravel, Composition shingles, Little or no eaves, Light wood shingles

#### Floors:

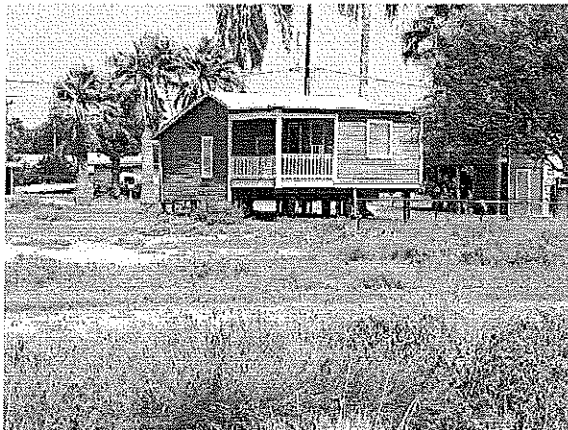
Bare or painted softwood flooring, Inexpensive grade of carpet  
Slab covered with asphalt tile or linoleum

#### Millwork:

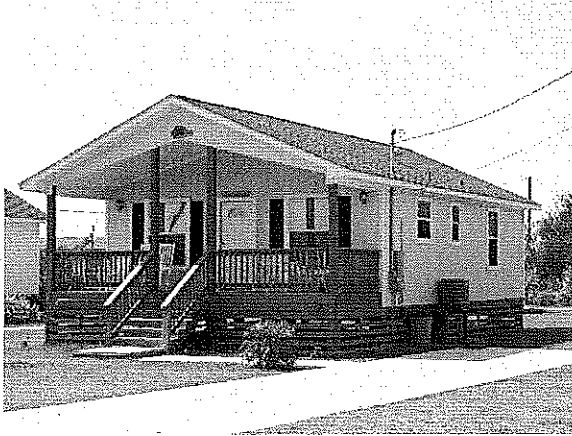
Few plain wooden or inexpensive metal windows  
Light panel or hollow-core doors, No built-ins, Few inexpensive cabinets

#### Typical Features:

Few or minimal electrical outlets  
1 to 1 ¼ Bath, Cheap fixtures  
Stove or panel heaters, No garage  
Small Porch, One or two outside doors  
400 to 800 square feet of living area



## CLASS 3



Sturdily built home,  
No frills,  
Low cost structure that meets minimum building  
code requirements usually built from stock plans,  
Small to medium masonry, masonry veneer or  
wood frame structure of fair materials, design and  
workmanship

### STANDARD SPECIFICATIONS:

#### Foundation:

Pilings  
Pier and Beam  
Concrete Slab

#### Exterior Walls:

Inexpensive wood, aluminum or vinyl siding  
Asbestos shingles  
Stucco  
Inexpensive brick or stone  
Average concrete block, brick or stone walls left  
painted or covered with a plaster cover

#### Roof:

Metal roof, Built-up  
Composition shingles  
Light wood shingles

#### Floors:

Carpet and vinyl  
Softwood with covering  
Hardwood with varnish or paint, Tile

#### Millwork:

Wooden or metal single or double-hung windows  
Metal casement windows  
Panel, hollow-core or slab softwood doors  
Some prefab cabinets

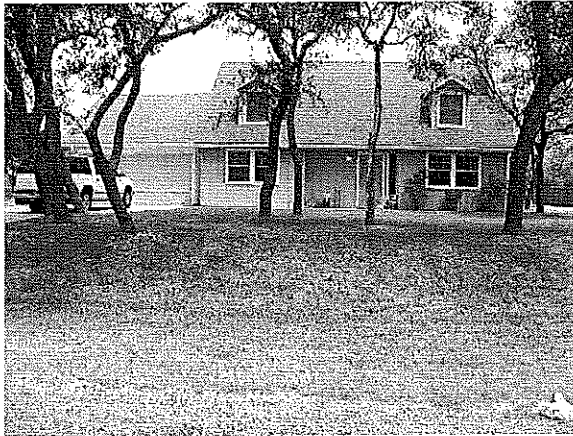
#### Typical Features:

Adequate electrical outlets  
Standard builders' fixtures, 1 - 2 Baths  
1 - 2 - Car garage or carport  
Small front and rear porches  
Central heating and cooling  
800 to 1,600 square feet of living area



bare,

## CLASS 4



Better built home  
Some extra trim  
Better quality cabinets & trim  
May not be a box shape  
Average house of average design, materials and workmanship  
Similar style in some subdivisions  
More individualized

### STANDARD SPECIFICATIONS:

#### Foundation:

Pilings  
Pier and beam  
Concrete slab

#### Exterior Walls:

Good wood

Vinyl siding

Good asbestos shingles  
Stucco  
Brick or stone veneer  
Covered or painted  
concrete block

Brick, stone or tile left bare, painted or covered with a plaster

#### Roof:

Metal or aluminum roof, Built-up  
Medium weight composition  
shingles, Good wood shingles

#### Floors:

Vinyl or ceramic tile, varnished  
hardwood, Better carpet

#### Millwork:

Standard wooden or aluminum  
double-hung windows

Stock baseboard and casings,  
Medium grade panel,

Hollow-core doors

Cabinets made of plywood or  
better grade materials



#### Typical Features:

Ample electrical outlets, Average fixtures, 1 ½ - 2 Baths  
Central heating and cooling, 1 - 2 Car garage or carport  
Front and rear porches or patios, Fireplace (optional), Vaulted ceilings  
L shape or other variation from rectangle 1,000 to 1,800 square feet of living area



## CLASS 5



Quality built home  
More extras  
Very nice interior  
Good structure of above-average materials, design and workmanship  
Attractive in appearance  
Starts to have more individuality

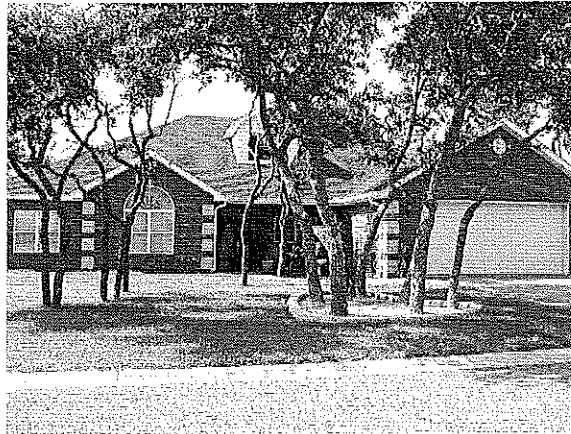
### STANDARD SPECIFICATIONS:

#### Foundation:

Pilings, Pier and beam  
Heavy concrete slab

#### Exterior Walls:

Good wood or vinyl siding  
Good asbestos shingles  
Stucco  
Good brick or stone veneer  
Good concrete block  
painted or  
covered with a plaster  
Covered foam and concrete  
walls



#### Roof:

Good quality metal or aluminum roof  
Medium to heavy weight composition or  
asbestos shingles  
Good wood shingles, Tile

#### Floors:

Good vinyl, Tile, Varnished hardwood, Very  
good carpet

#### Millwork:

Good wooden or metal windows  
Hard wood or softwood baseboard and  
casings  
Good panel or solid-core doors  
Built-in appliances in kitchen  
Built-in cabinets and bookcases with trim  
More ornamental trim interior & exterior

#### Typical Features:

More than ample electrical outlets, Custom fixtures, 2 ½ - 3 Baths Central heating and cooling, 2  
Car garage or carport, Large porches or patios, Fireplace, Sliding glass or French doors, L, U, or I shape,  
1,600 to 2,000 or more square feet of living area

Special Features: Security systems, in ground lawn sprinkler, several bay windows,  
skylights, Jacuzzi tub, wet bar

## CLASS 6



Very good structure of desirable materials, design and workmanship  
Custom built from good architectural plans by a good contractor  
Attractive in appearance

### STANDARD SPECIFICATIONS:

#### Foundation:

Heavy masonry pier and beam  
Concrete or enclosed pilings  
Reinforced concrete slab

#### Exterior Walls:

Vinyl siding  
Select wood siding  
Select brick or stone veneer  
High detail Stucco  
Covered foam & concrete walls



#### Roof:

Good quality metal or aluminum roof  
Heavy weight asbestos shingles  
Composition shingles  
Tile, Wood shake

#### Floors:

Vinyl, Tile, Good hardwood  
Good carpet, Terrazzo

#### Millwork:

Good quality wooden or metal windows  
Bookcases or select wood with trim  
High quality panel or solid-core doors  
Built-in appliances, Built-in Cabinets

#### Typical Features:

More than ample electrical outlets, Custom fixtures, 2 – 3 Baths  
Central heating and cooling, Large garage, Large porches or patios  
Fireplace, Sliding glass or French doors, Irregular shape, bay windows, jacuzzi tub  
2,000 to 3,000 or more square feet of living area

Special Features: Security systems, intercom, in ground lawn sprinkler, ornamental trim,



## CLASS 7



High-quality structure of excellent materials,  
design and workmanship  
Custom built from good architectural plans by a  
good contractor  
Attractive in appearance

### STANDARD SPECIFICATIONS:

#### Foundation:

Concrete or enclosed piling  
Very high quality pier and beam  
Heavy, well-reinforced concrete  
slab

#### Exterior Walls:

Best wood or vinyl siding  
Very good brick or stone veneer  
High detail Stucco  
Covered foam and concrete walls



#### Roof:

Select quality metal or aluminum  
Asbestos shingles  
Slate Shingles, Tile  
Heavy wood shake

#### Floors:

Tile, Terrazzo  
Parquet or hardwood  
Good quality carpet

#### Millwork:

High quality wood or metal  
windows, Custom built-in  
bookcases and cabinets of select wood  
with custom trim, Heavy panel or solid-core  
doors,

Built-in appliances

#### Typical Features:

Numerous electrical outlets, Custom fixtures, 3 – 4 Baths, Large porches or patios  
Central heating and cooling, 3 or 4 – Car Garage, Fireplace, Sliding glass or French doors  
Irregular shape, Many large bay windows, 3,000 + Square feet of living area

#### Special Features Such As:

Skylights, Jacuzzi tub, vault, wet bar

## NEIGHBORHOOD MODIFIERS

A neighborhood modifier is an adjustment factor, expressed as a percentage, which is used to account for the effects of economic obsolescence or economic appreciation. Application of the neighborhood modifier is one of the adjustments made to the estimated value because economic and environmental factors affect the market value of all properties in a neighborhood, whether improved or unimproved.

To develop neighborhood modifiers, the appraiser will first need to be aware of which neighborhoods in his district suffer from economic obsolescence or benefit from economic appreciation. Typically, neighborhoods located adjacent to undesirable structures such as airport runways, factories and sewage treatment plants suffer from economic obsolescence. Neighborhoods located adjacent to such features as lakes and parks sometimes enjoy economic appreciation.

After the affected neighborhoods have been identified, sales of residences within the neighborhood should be compared to sales of like properties located outside the neighborhood. The value of any non-specified additives should be removed using the additive values developed in accordance with the preceding section. Once the value of non-specified additives has been removed, the remainder of the sales prices can be compared.

Comparisons should be made between houses of similar attributes and with land adjusted accordingly. The neighborhood modifier will then typically be applied to the improvement. In some cases land modifiers may also be necessary to arrive at market value as it relates to the sale ratio.

The final step remaining is to multiply the value that has been estimated up to this point by the neighborhood modifier. This procedure then produces the final estimate of value, which should be reviewed by the appraiser to be sure that it seems reasonable. Sales ratios or other reports should be run as many times as necessary to be certain that the adjustments are correct. Any properties that still fall outside the accepted appraisal ratio will need to be further examined on an individual basis.

## **Addendum**

### **Property Classification Guide**

The Comptroller's office issued a new Property Classification Guide to assist appraisal districts in the classification of property. The new classifications are as follows;

- A:** Real Property: Single-family residential
- B:** Real Property: Multifamily residential
- C:** Real Property: Vacant lots and tracts
- C2:** Real Property: Colonia lots and tracts
- D1:** Real Property Qualified Open-space land  
Sub Classes for Agricultural and Timber Land: Irrigated Cropland, Dry Cropland, Barren/Wasteland, Orchards, Improved Pasture, Native Pasture, Temporary Quarantined Land, Timber at Productivity, Timber at 1978 Market Value, Timberland at Restricted Use, Transition to Timber, Wildlife Management, and other lands as defined in Tax Code Sec. 23.51 (2)
- D2:** Real Property: Farm and Ranch Improvements on Qualified Open-Space land
- E:** Real Property: Rural Land, not qualified for open-space appraisal
- F1:** Real Property: Commercial
- F2:** Real Property: Industrial and Manufacturing
- G1:** Real Property: Oil & Gas
- G2:** Real Property: Minerals
- G3:** Real Property: Other sub-surface interests in land
- H1:** Tangible Personal Property: Personal Vehicles not used for business purposes
- H2:** Tangible Personal property: Goods in Transit
- J:** Real and Tangible Personal Property: Utilities
- L1:** Personal Property: Commercial
- L2:** Personal Property: Industrial and Manufacturing
- M1:** Mobile Homes
- M2:** Other Tangible Personal Property
- N:** Intangible Personal Property Only
- O:** Real Property: Residential Inventory
- S:** Special Inventory
- X:** Totally Exempt Property and Subcategories

# Aransas County Appraisal District Board of Directors Qualifications & Duties

## COUNTY APPRAISAL DISTRICT

### BOARD OF DIRECTORS

Qualifications to serve on a County Appraisal District Board:

The Appraisal District Director's Manual published by the Comptroller of Public Accounts in January 1998 notes that "Directors are nominated and selected by the governing bodies of voting taxing units in the appraisal district". "To be eligible to serve on the board, a person must have resided in the district at least two years immediately preceding the date of taking office." The State suggests that "knowledge and expertise in such areas as accounting, management, personnel administration, contracts, computers, real estate or taxation are helpful with the director's duties and responsibilities".

The primary functions of the board are "to establish the appraisal office for the district; contract for necessary services; hire the chief appraiser; appoint the appraisal review board; and, make general policy regarding operation of the appraisal district, ... ." (See attached index of "powers and duties of the board")

In Aransas County, experience has shown that the more effective directors in terms of assuring efficient operation of the district have the following qualifications:

- 1) Senior management experience with a working knowledge of annual budgeting, forward business plans, and compensation practices.
- 2) Computer experience at the management level

In addition, director's should have a close working relationship with their respective taxing units to facilitate a mutual understanding of the appraisal districts' and taxing units' financial issues..

February, 1991/update March 1998

## BOARD OF DIRECTORS' DUTIES OUTLINED

As an appraisal district director you participate in governing one of the largest and most progressive property tax systems in the nation. Texas appraisal districts appraise over 12,000,000 parcels of property annually.

Ultimately, however, the chief appraiser and the appraisal district board of directors bear the responsibility of ensuring that the appraisal district conducts its operations in a fair and efficient manner. As government officials, it is critical that directors be responsive to the public, as well that they be aware of the laws and principles that apply to their office.

Outlined below are the general statements of the functions of your office as noted in Sec. 6.05 of the Texas Property Tax Code. The board of directors has the following primary responsibilities:

- I. Establish the appraisal district's appraisal office
  - A. The Aransas County district Office was established in 1980
  - B. The office building was purchased in 1986.

Adopt the appraisal district's annual operating budget

  - A. The proposed budget is due to the board of directors by 6/15
  - B. The budget is approved by the board of directors before 9/15
- III. Contract for necessary services
  - A. Pritchard & Abbott, Inc has a contract for two years as independent mineral appraisers.
  - B. Calame, Linebarger and Graham as the district attorneys.
  - C. The depository bid for two years is typically done in January of odd years.

Hire a chief appraiser

  - A. The chief appraiser is the chief administrator of the appraisal office. The chief appraiser is appointed by and serves at the pleasure of the appraisal district board of directors.
  - B. The chief appraiser is entitled to compensation as provided by the budget adopted by the board of directors. He may employ and compensate professional, clerical, and other personnel as provided by the budget.
  - C. The chief appraiser may delegate authority to his employees.
- V. Appoint appraisal review board members
  - A. Three (3) ARB members are needed for the odd year term.
  - B. Two (2) ARB members are needed for even year term.
- VI. Make general policy on the appraisal district's operation
  - A. The current board policy contains six resolutions:
    1. Staggered Terms for Directors of the Appraisal District
    2. Functions of the Board of Directors and Public Complaint Resolution
    3. Ethical Standards and Conflict of Interest
    4. Established a Reserve Fund Budget
    5. COBRA Administration Agreement
    6. Policy for Exit Interview
  - B. Establish new policy as needed.

## Property Tax Code Section 23.01

### Sec. 23.01. Appraisals Generally.

(a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.

(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value.

Amended by 1985 Tex. Laws, p. 6151, ch. 823, Sec. 5; amended by 1997 Tex. Laws, p. 3907, ch. 1039, Sec. 21.

#### Cross References:

Definition of market value, see Sec. 1.04(7).

#### Notes:

Neither a taxing authority nor a taxpayer can circumvent the constitutional restrictions on, or requirements for, taxation merely by agreeing to settle a dispute. But by the same token, a fair settlement of a legitimate dispute that contemplates the market value of the property is not unconstitutional simply because it is not an appraisal and assessment done by standard procedure. *Fort Worth Independent School District v. City of Fort Worth and Southwestern Bell Telephone Company*, 22 S.W.3d 831 (Tex. 2000).

The lessor is responsible for the taxes on the full value of his property. The appeal to district court is a trial de novo. When the determination of value is raised in the pleadings, the court has the power to determine the market value. *Cherokee Water Co. v. Gregg County Appraisal District*, 801 S.W.2d 872 (Tex. 1990).

Taxpayer is able to use federal court bankruptcy proceedings to reappraise its property so long as the reappraisal is determined by using state court principles. Under Texas law, only grossly excessive values can be adjusted and the taxpayer must prove the excessive nature of the initial tax appraisal. The court cannot take into consideration conditions which arise after January 1 of the disputed tax year and/or any other factors which impact the taxpayer's actual distribution. Business value does not impact the actual value of the inventory held by that business. In *Re: Quality Beverage Co., Inc.*, 170 Bankruptcy Reporter 310 (Southern District, Texas 1994).

An appraisal which relies on data supplied by the bankrupt company whose property is being appraised; which uses internally inconsistent numbers from bankruptcy schedules; which uses a January 31 inventory value when a December 31 value is available; and which relies on book values, newspaper articles, and appraiser failure to personally inspect the property at issue deviates from standard appraisal techniques. In *Re: Fairchild Aircraft Corp.*, 124 Bankruptcy Reporter 488 (U.S. Bankruptcy Court, W.D. Tex.-1991).

The book value of an inventory can serve as an indication of market value when the evidence demonstrates they are in fact equal. The property owner must meet the burden to establish that the market value of the inventory was different. *Sears Roebuck and Company v. Dallas Central Appraisal District*, 53 S.W.3d 382 (Tex. App.-Dallas [5th Dist.] 2000, pet denied).

An overriding royalty is an interest in real property and not an interest in income. The interest's value is defined solely by the income received from production. The absence of net income renders the interest valueless. A royalty created merely as a mechanism by which a company may obtain a steady supply of lignite from its own reserves while paying a production company's costs has no objective value. *Destec Properties Limited Partnership v. Freestone Central Appraisal District*, No. 10-98-033-CV (Tex. App.-Waco 1999).

The court refused to interpret Sec. 23.01(b) to abolish the long line of precedent in Texas on market value, nor abolish the definition of "market value" as set forth in the Art. VIII, Sec. 20, Tex. Const., and Sec. 1.04(7), Tax Code. Consequently, the testimony of buyer and seller regarding sales price and terms fulfilled Sec. 23.01 requirement of proof of market value despite the lack of evidence as to the use of generally accepted appraisal techniques in determining market value. *Bailey County Appraisal District v. Smallwood*, 848 S.W.2d 822 (Tex. App.-Amarillo 1993, no writ).

Mass appraisal methods used to appraise property in an appraisal district is legal and conforms with the Sec. 23.01 (b) requirement that each property be appraised based on the property's individual characteristics. However, where taxpayer shows that mass appraisal results are not reliable as to his property, the district must take account of those facts in its appraisal. *Haney v. Cooke County Tax Appraisal District*, 782 S.W.2d 349 (Tex. App.-Ft. Worth 1989, no writ).

For mineral interests extending across the boundary between two counties, each county must separately determine the market value of a mineral interest based on the surface land located within that county's boundaries, according to generally accepted appraisal methods. If the market value of the mineral interest was uniform across the surface estate, simply determining the market value of the entire mineral interest and allocating that value according to the ratio of surface acreage located in each county may be an appropriate method of appraising the market value of the mineral interest. If, on the other hand, the market value was not uniform across the surface estate, simply allocating the value of the entire mineral interest based on surface acreage was not appropriate. *Op. Tex. Att'y Gen. No. JC-436* (2001).

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Code	Description	Effective Date	Inherited From
MH3	M/h Addition-3 ch/ca,Level Floor,Carpet,Vinyl,Finished Int	01/25/2005	
MH4	M/h Addition-4 comparable To Mh1	01/25/2005	
MH5	M/h Addition-5 comparable To Mh2	01/25/2005	
MH6	M/h Addition-6 comparable To Mh3	01/25/2005	
MHA	M/h Addition-contributory,Similar To Ma Construction	01/25/2005	
O1	Outbuildings 1	01/25/2005	
O2	Outbuildings 2	01/25/2005	
O3	Outbuildings 3	01/25/2005	
O4	Outbuildings 4	01/25/2005	
O5	Outbuildings 5	01/25/2005	
Open	Open to MA below		
PC	Covered Porch-contributory,Similar To Ma Construction	01/25/2005	
PC1	Covered Porch-1 light Pole Frame, Flate Roof	01/25/2005	
PC2	Covered Porch-2 medium Pole Frame,Average Roof	01/25/2005	
PC3	Covered Porch-3 pole Frame,Deck Or Finished Roof	01/25/2005	
PDC	Covered Deck-contributory,Similar To Ma Construction	01/25/2005	
PDC1	Covered Deck-1 light Pole Frame,Flat Roof	01/25/2005	
PDC2	Covered Deck-2 medium Pole Frame, Average Roof	01/25/2005	
PDC3	Covered Deck-3 pole Frame,Deck Or Finished Roof	01/25/2005	
PDO	Open Deck	01/25/2005	
PDO1	Open Deck 1	01/25/2005	
PDO2	Open Deck 2	01/25/2005	
PDO3	Open Deck 3	01/25/2005	
PG	Glass Porch-contributory,Similar To Ma Construction	01/25/2005	
PG1	Glass Porch-1 single Wail,Plywood,Shed Roof,Min Flooring	01/25/2005	
PG2	Glass Porch-2 single Wail,Plywood,Shed Roof,Conc/wood Floor	01/25/2005	
PG3	Glass Porch-3 siding,Shingle Roof,Conc/wood Floor	01/25/2005	
PIER1	Pier 1	01/25/2005	
PIER2	Pier 2	01/25/2005	
PIER3	Pier 3	01/25/2005	
PIER4	Pier 4	01/25/2005	
PO	Open Porch-contributory,Similar To Ma Construction	01/25/2005	

Code	Description	Effective Date	Inherited From
PO1	Open Porch 1	01/25/2005	
PO2	Open Porch 2	01/25/2005	
PO3	Open Porch 3	01/25/2005	
PS	Screened Porch-contributory,Similar To Ma Construction	01/25/2005	
PS1	Screened Porch-1 shed Roof,Min Flooring	01/25/2005	

Roof, Conc/wood Fl

SA3	Att'd Storage-3 siding, Shingle Roof, Conc/wood Fl	01/25/2005
SD	Det'd Storage-contributory, Similar To Ma Construction	01/25/2005
SD1	Det'd Storage-1 single Wall, Plywood, Shed Roof, Dirt/shell Fl	01/25/2005
SD2	Det'd Storage-2 single Wall, Plywood, Shed Roof, Conc/wood Fl	01/25/2005
SD3	Det'd Storage-3 siding, Shingle Roof, Conc/wood Fl	01/25/2005
SU	Storage Under-contributory, Similar To Ma Construction	01/25/2005
SU1	Storage Under-1 single Wall, Plywood, Dirt/shell Floor	01/25/2005
SU2	Storage Under-2 single Wall, Plywood, Conc/wood Floor	01/25/2005
SU3	Storage Under-3 siding, Conc/wood Floor	01/25/2005
SWP1	Swimming Pool 1	01/25/2005
SWP2	Swimming Pool 2	01/25/2005
SWP3	Swimming Pool 3	01/25/2005
SWP4	Swimming Pool 4	01/25/2005
SWP5	Swimming Pool 5	01/25/2005
SWP6	Swimming Pool 6	01/25/2005
TC1	Tennis Court 1	01/25/2005
TC2	Tennis Court 2	01/25/2005
TC3	Tennis Court 3	01/25/2005
TP1	Trailer Pads-1 minimal Utility Hook Up	01/25/2005
TP2	Trailer Pads-2 minimal Hookup, Slab?	01/25/2005

Code	Description	Effective Date	Inherited From
TP3	Trailer Pads-3 adequate Utility Hookup, Sm/avg Slab	01/25/2005	
TP4	Trailer Pads-4 adequate Utility Hookup, Avg Slab, Facilities	01/25/2005	
TP5	Trailer Pads-5 average Utility Hookup, Avg/g Slab, Facilities	01/25/2005	
TP6	Trailer Pads-6 good Utility, Facilities, May Have Curb/gutter	01/25/2005	
TP7	Trailer Pads-7 fine Utility Hookups, Avg/g Slab, Facilities	01/25/2005	
TT	Travel Trailer	01/25/2005	
UA	Att'd Utility-contributory, Similar To Ma Construction	01/25/2005	
UA1	Att'd Utility-1 single Wall, Plywood, Shed Roof, Light Flooring	01/25/2005	
UA2	Att'd Utility-2 single Wall, Plywood, Shed Roof, Conc/wood Fl	01/25/2005	
UA3	Att'd Utility-3 siding, Shingle Roof, Conc/wood Floor	01/25/2005	
UD	Det'd Utility-contributory, Similar To Ma Construction	01/25/2005	

UD1	Det'd Utility-1 single Wall,Plywood,Shed Roof,Light Flooring	01/25/2005
UD2	Det'd Utility-2 single Wall,Plywood,Shed Roof,Conc/wood Fl	01/25/2005
UD3	Det'd Utility-3 siding,Shingle Roof,Conc/wood Floor	01/25/2005
UU	Utility Under-contributory,Similar To Ma Construction	01/25/2005
UU1	Utility Under-1 single Wall,Plywood,Light Flooring	01/25/2005
UU2	Utility Under-2 single Wall,Plywood,Conc/wood Floor	01/25/2005
UU3	Utility Under-3 siding,Conc/wood Floor	01/25/2005
WS	Workshop-contributory,Similar To Ma Construction	01/25/2005
WS1	Workshop-1 single Wall,Plywood,Shed Roof,Dirt/shell Floor	01/25/2005
WS2	Workshop-2 single Wall,Plywood,Shed Roof,Conc/wood Floor	01/25/2005
WS3	Workshop-3 siding,Shingle Roof,Conc/wood Floor	01/25/2005

Total Count: 181

# Unit Price Adjustments (examples)

ARRSATYUP  
 Aransas Residential Type Adjusted Area Unit Price Adjustment

Type = D2  
 Class = MBL

Area	UnitPrice
<= 200	9.58
<= 400	10.49
> 400	9.37

Type = MBL  
 Class = MBL

Area	UnitPrice
<= 400	27.28
<= 500	28.71
<= 600	28.18
<= 700	25.57
<= 800	25.05
<= 1000	24.21
<= 1200	23.53
<= 1400	22.98
<= 1600	22.51
<= 1800	22.12
> 1800	22.12

Difference by Construction Type

1MBL = Class 1 Masonry Block

1PH = Class 1 Plywood Hardboard

Both are class 1, both are over 400 sf, but are of different construction types. Note the unit price difference.  
 1 MBL is \$27.28 per sf  
 1 PH is \$26.34 per sf

Class = PH

Area	UnitPrice
<= 400	26.34
<= 500	25.80
<= 600	25.30
<= 700	24.73
<= 800	24.22
<= 1000	23.22
<= 1200	22.74
<= 1400	22.28
<= 1600	21.80

**ARRSATYUP**  
 Arkansas Residential Type Adjusted Area Unit Price Adjustment

Type -- 03  
 Class -- 103

Area	UnitPrice
<= 200	9.58
<= 400	10.49
> 400	9.37

Type -- 0A  
 Class -- 103

Area	UnitPrice
<= 400	27.29
<= 500	26.71
<= 600	26.16
<= 700	25.57
<= 800	25.05
<= 1000	24.21
<= 1200	23.53
<= 1400	22.98
<= 1600	22.51
<= 1800	22.12
> 1800	22.12

Class -- 103

Area	UnitPrice
<= 400	26.34
<= 500	25.80
<= 600	25.20
<= 700	24.73
<= 800	24.22
<= 1000	23.22
<= 1200	22.74
<= 1400	22.28

**Difference by Class within a Construction Type**

- 1 MBL = Class 1 Masonry Block
- 2 MBL = Class 2 Masonry Block

Both are Masonry Block, both are over 1000 sf, but one is class 1 and the other class 2. Note the difference in price.

- 1 MBL is \$24.21 per sf
- 2 MBL is \$47.72 per sf

Class -- 103

Area	UnitPrice
<= 400	28.00
<= 500	27.41
<= 600	26.85
<= 700	26.26
<= 800	25.72
<= 1000	24.88
<= 1200	24.18
<= 1400	23.61
<= 1600	23.09
<= 1800	22.73
> 1800	22.73

Class -- 103

Area	UnitPrice
<= 500	52.46
<= 800	48.04
<= 1000	45.55
<= 1200	44.60
<= 1400	43.02
<= 1600	41.79
<= 1800	40.57
<= 2000	39.53
<= 2200	38.71
<= 2400	37.93
> 2400	37.23

Type -- 03  
 Class -- 103

Area	UnitPrice
<= 200	53.46
<= 300	50.15
<= 1000	47.72
<= 1200	45.93

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**ARRSATYUP**  
 Arkansas Residential Type Adjusted Area Unit Price Adjustment

Type -- 03  
 Class -- 103

Area	UnitPrice
<= 200	9.58
<= 400	10.49
> 400	9.37

**Difference by Size within a Class**

1 MBL = Class 1 Masonry Block

Type -- 0A  
 Class -- 103

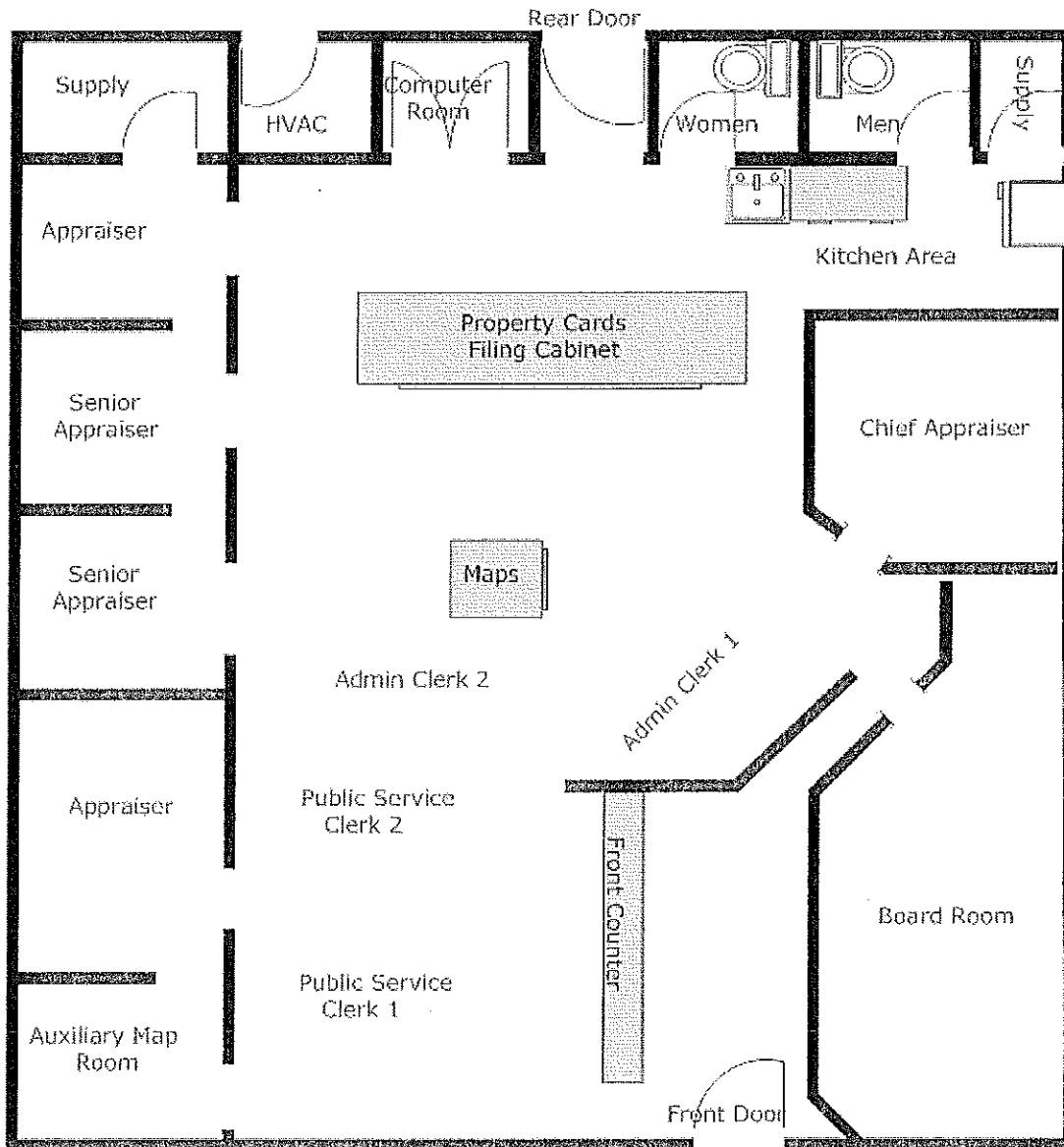
Area	UnitPrice
<= 400	27.28
<= 500	26.71
<= 600	26.16
<= 700	25.57
<= 800	25.05
<= 1000	24.21
<= 1200	23.53
<= 1400	22.98
<= 1600	22.51
<= 1800	22.12
> 1800	22.12

**Note the table differences of unit price per sf size of Main Area.**

Class -- 103

Area	UnitPrice
<= 400	26.34
<= 500	25.80

# Office Layout



## Abstract Subdivision Report

Abs/Suvdv Code	Type	Description	Land %	Imprv %
A0049	A	A0049	100.00	100.00
A0425	A	A0425 - Bbb & C Railroad Abst.26	100.00	100.00
A0549	A	A0549	100.00	100.00
A0625	A	A0625	100.00	100.00
A0675	A	A0675	100.00	100.00
A0825	A	A0825	100.00	100.00
A0960	A	Proposed Cape Veleró	100.00	100.00
A1-2-3-4	A	Power & Hewiston Survey	100.00	100.00
A107	A	Dakin & Dakin Survey	100.00	100.00
A14	A	Anselmo Bergara Survey	100.00	100.00
A151	A	Alfred Morris Survey	100.00	100.00
A152	A	George W Maine Survey	100.00	100.00
A153	A	W G Martin Survey	100.00	100.00
A160	A	James Mckay Survey	100.00	100.00
A163	A	Pleasant Mills Survey	100.00	100.00
A164	A	William Nettles Survey	100.00	100.00
A165	A	Thomas Newcomb Survey	100.00	100.00
A167	A	James Orick Survey	100.00	100.00
A1675	A	A1675	100.00	100.00
A171	A	E Pace Survey	100.00	100.00
A173	A	S G Powell Survey	100.00	100.00
A1749	A	A1749	100.00	100.00
A175	A	J H Phillips Survey	100.00	100.00
A179	A	J W Paup Survey	100.00	100.00
A18	A	Morgan Bryant Survey	100.00	100.00
A183-184	A	Henry Ryals Survey	100.00	100.00
A189	A	A Stapp Survey	100.00	100.00
A191	A	William Steele Survey	100.00	100.00
A1925	A	A1925	100.00	100.00
A201	A	Elizabeth Talley Survey	100.00	100.00
A202	A	W S Tuton Survey	100.00	100.00
A21	A	A21	100.00	100.00
A212	A	A S Thurmond Survey	100.00	100.00
A215	A	Harbor Island, Aransas Channel & Docks	100.00	100.00
A218	A	T T Williamson Survey 218	100.00	100.00
A219	A	T T Williamson Survey 219	100.00	100.00
A221	A	T T Williamson Survey 221	100.00	100.00
A222	A	T T Williamson Survey 222	100.00	100.00
A2249	A	A2249	100.00	100.00
A225	A	James H Young Survey	100.00	100.00
A226	A	C S Zenn Survey	100.00	100.00
A2299	A	Goose Island State Tracts 66, 67, & 68	100.00	100.00
A233	A	Luke A Falvel Survey	100.00	100.00
A2375	A	A2375	100.00	100.00
A243	A	S M Williams Survey	100.00	100.00
A25	A	J W Byrne Survey	100.00	100.00
A2560	A	A2560	100.00	100.00
A26	A	B B B & C Railway Co	100.00	100.00
A269	A	J C Solberg Survey	100.00	100.00
A2749	A	A2749	100.00	100.00
A2775	A	A2775	100.00	100.00
A2875	A	A2875	100.00	100.00
A30	A	R D Blassman Survey	100.00	100.00



A3099	A	A3099	100.00	100.00
A317	A	Paul Mccombs Survey	100.00	100.00
A3175	A	A3175	100.00	100.00
A328	A	Bates Mcfarland Survey	100.00	100.00
A333	A	Jose Antonio Carrera Survey	100.00	100.00
A344	A	Ebenezer Allen Survey	100.00	100.00
A3525	A	A3525	100.00	100.00
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A3600	A	Wm Little Survey	100.00	100.00
A3950	A	A3950	100.00	100.00
A47	A	William Carper Survey	100.00	100.00
A4750	A	A4750	100.00	100.00
A48	A	T Crocoline Survey	100.00	100.00
A4900	A	A4900	100.00	100.00
A492	A	N C Phillips Survey	100.00	100.00
A51	A	John Durst Survey	100.00	100.00
A5325	A	A5325	100.00	100.00
A54	A	A P Davis Survey	100.00	100.00
A5590	A	J Smith Survey	100.00	100.00
A5610	A	A5610	100.00	100.00
A5630	A	A5630	100.00	100.00
A5650	A	A5650	100.00	100.00
A62-63	A	C W Egery Survey	100.00	100.00
A6425	A	A6425	100.00	100.00
A6430	A	A6430	100.00	100.00
A6435	A	A6435	100.00	100.00
A65	A	Joseph Fessenden Survey	100.00	100.00
A6575	A	A6575	100.00	100.00
A68	A	John Fagan Survey	100.00	100.00
A69	A	D Garrett Survey	100.00	100.00
A70	A	C O D Gilliland	100.00	100.00
A71	A	Isaah Gilliland Survey	100.00	100.00
A72	A	Thomas Green Survey	100.00	100.00
A73	A	Samuel Highland Survey	100.00	100.00
A76	A	Joseph Hollis Survey	100.00	100.00
A77	A	Joseph Hond Survey	100.00	100.00
A79-80	A	M Hunt Survey	100.00	100.00
A91-92	A	John Kettle Survey	100.00	100.00
A93	A	A93	100.00	100.00
A96	A	William Lewis Survey	100.00	100.00
A97	A	David Lockhard Survey	100.00	100.00
A98	A	Walter Lambert Survey	100.00	100.00
CE	C	Common Elements	100.00	100.00
M1100	M	M1100	100.00	100.00
M1400	M	M1400	100.00	100.00
M2000	M	M2000	100.00	100.00
M2100	M	M2100	100.00	100.00
M2300	M	M2300	100.00	100.00
M2400	M	M2400	100.00	100.00
M2500	M	M2500	100.00	100.00
M2600	M	M2600	100.00	100.00
M2700	M	M2700	100.00	100.00
M2900	M	M2900	100.00	100.00
M3000	M	M3000	100.00	100.00
M3400	M	M3400	100.00	100.00
M3500	M	M3500	100.00	100.00

M3600	M	M3600	100.00	100.00
M3700	M	M3700	100.00	100.00
M3900	M	M3900	100.00	100.00
M4300	M	M4300	100.00	100.00
M4400	M	M4400	100.00	100.00
M4500	M	M4500	100.00	100.00
M4600	M	M4600	100.00	100.00
M4700	M	M4700	100.00	100.00
M4800	M	M4800	100.00	100.00
M5100	M	M5100	100.00	100.00
M5200	M	M5200	100.00	100.00
M5400	M	M5400	100.00	100.00

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M5500	M	M5500	100.00	100.00
M5600	M	M5600	100.00	100.00
M5800	M	M5800	100.00	100.00
M5900	M	M5900	100.00	100.00
M6000	M	M6000	100.00	100.00
M6200	M	M6200	100.00	100.00
M6300	M	M6300	100.00	100.00
M6400	M	M6400	100.00	100.00
M6500	M	M6500	100.00	100.00
M6600	M	M6600	100.00	100.00
M7000	M	M7000	100.00	100.00
M9100	M	A B C Trailer Park	100.00	100.00
M9102	M	Ancient Oaks Campground	100.00	100.00
M9103	M	M9103	100.00	100.00
M9104	M	Aransas Bay Estates M/h Park	100.00	100.00
M9105	M	Aransas Bay Mobile Resort	100.00	100.00
M9107	M	Bahia Vista Trailer Park	100.00	100.00
M9110	M	Hooked Up R.V. Park	100.00	100.00
M9120	M	Beacon Trailer Park	100.00	100.00
M9135	M	BLUE MOON RV PARK	100.00	100.00
M9140	M	Broadway & 4th Trailer Park	100.00	100.00
M9150	M	Broadway & 6th Trailer Park	100.00	100.00
M9160	M	M9160	100.00	100.00
M9170	M	C.a.l.l. M/h Park	100.00	100.00
M9180	M	M9180	100.00	100.00
M9190	M	M9190	100.00	100.00
M9200	M	Circle W M/h & R.v. Park	100.00	100.00
M9205	M	Country Oaks Mobile Home & Rv Park	100.00	100.00
M9210	M	Countryside M/h Park	100.00	100.00
M9230	M	M9230	100.00	100.00
M9240	M	M9240	100.00	100.00
M9250	M	Donn-ell Trailer Park	100.00	100.00
M9255	M	Dream Chaser Rv Park	100.00	100.00
M9257	M	Driftwood Rv Haven	100.00	100.00
M9260	M	Dune's Trailer Park	100.00	100.00
M9270	M	881 Mobile Home Park	100.00	100.00
M9275	M	E-Z Liv'n Rv Park	100.00	100.00
M9280	M	M9280	100.00	100.00
M9285	M	Fiddler's Green M/h Park	100.00	100.00
M9290	M	Frontier Mobile Home Park	100.00	100.00
M9291	M	Fulton Oaks Park	100.00	100.00
M9293	M	Good Samaritan	100.00	100.00
M9295	M	Grande Mobile Home Park	100.00	100.00

M9298	M	Green Acres Trailer Park	100.00	100.00
M9300	M	Gulfway Village M/h Park	100.00	100.00
M9302	M	Heron Lane RV Park	100.00	100.00
M9305	M	H S R Mobile Home Park	100.00	100.00
M9310	M	Indian Oaks Trailer Park	100.00	100.00
M9320	M	M9320	100.00	100.00
M9330	M	Lagoons Rv Resort	100.00	100.00
M9340	M	M9340	100.00	100.00
M9342	M	Legrande Outback Rv & Tr Pk	100.00	100.00
M9345	M	M9345	100.00	100.00
M9350	M	M9350	100.00	100.00
M9360	M	Market Street Trailer Park	100.00	100.00
M9362	M	Maresh Pond M/h Park	100.00	100.00
M9370	M	M9370	100.00	100.00
M9390	M	Northside Trailer Park	100.00	100.00
M9400	M	M9400	100.00	100.00
M9410	M	Oakie's Trailer Park	100.00	100.00

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M9420	M	Oak Lane Trailer Park	100.00	100.00
M9428	M	Palm Harbor R.V. Park	100.00	100.00
M9429	M	Palm Harbor Marina Rv Park	100.00	100.00
M9430	M	Palm Harbor Trailer Park	100.00	100.00
M9435	M	M9435	100.00	100.00
M9440	M	Paradise Mobile Home Park	100.00	100.00
M9450	M	Pearl's Park	100.00	100.00
M9452	M	Pepper's M/H & R/V Park	100.00	100.00
M9460	M	M9460	100.00	100.00
M9470	M	Prophet's Trailer Park	100.00	100.00
M9480	M	Raintree R.v. Park	100.00	100.00
M9485	M	M9485	100.00	100.00
M9490	M	Reed's Mini R.v. Park	100.00	100.00
M9495	M	Western Horizon Bay View Resort	100.00	100.00
M9500	M	Rockport Mobile Village	100.00	100.00
M9505	M	Rockport 35 Rv Park	100.00	100.00
M9507	M	Sago Palms Rv Ranch	100.00	100.00
M9510	M	Sandollar R.V. Park	100.00	100.00
M9512	M	Seahorse RV & Mh Park	100.00	100.00
M9515	M	See-saw Trailer Park	100.00	100.00
M9520	M	M9520	100.00	100.00
M9522	M	Shamrock Mobile Home Park	100.00	100.00
M9525	M	Sleepy Hollow Park	100.00	100.00
M9530	M	Spillmans R V Park	100.00	100.00
M9540	M	Shady Oaks R.v. Park	100.00	100.00
M9550	M	South Beach Trailer Park	100.00	100.00
M9560	M	Starfish Mobile Home Park	100.00	100.00
M9570	M	St Charles Bay Trailer Park	100.00	100.00
M9580	M	Sunny Acres Trailer Park	100.00	100.00
M9585	M	Take It Easy Trailer Park	100.00	100.00
M9590	M	Taylor Oaks Trailer Park	100.00	100.00
M9600	M	The Quiet One Trailer Park	100.00	100.00
M9620	M	Trailer Inn By The Bay	100.00	100.00
M9630	M	M9630	100.00	100.00
M9640	M	M9640	100.00	100.00
M9650	M	Triple Oaks Trailer Park	100.00	100.00
M9660	M	Woody Acres Mobile Home & R.V. Park	100.00	100.00
S0001	S	Aransas National Wildlife Refuge	100.00	100.00

S0025	S	Abernathy Tracts	100.00	100.00
S0028	S	A.C.E.M.S Addition	100.00	100.00
S0030	S	A.C.I.S.D Addition	100.00	100.00
S0125	S	Andrews	100.00	100.00
S0127	S	Angler's @ Estates Subdivision	100.00	100.00
S0130	S	Aransas Oaks Subdivision	100.00	100.00
S0149	S	Aransas Pass	100.00	100.00
S0155	S	Arrowhead Acres	100.00	100.00
S0175	S	Hugo Auler S/d Of Lot 53, Key Allegro	100.00	100.00
S0210	S	B L Smith Subdivision	100.00	100.00
S0225	S	Bachman	100.00	100.00
S0249	S	The Bahamas	100.00	100.00
S0270	S	Bahia Bay North	100.00	100.00
S0274	S	Bahia Bay Unit 1	100.00	100.00
S0275	S	Bahia Bay Unit 2	100.00	100.00
S0299	S	Barber Of Bayhaven	100.00	100.00
S0303	S	Barcak Acres	100.00	100.00
S0306	S	BARCHA SUBDIVISION	100.00	100.00
S0310	S	J R Barry Subdivision	100.00	100.00
S0320	S	Bay Breeze Estates	100.00	100.00
S0322	S	BAY DREAMS SUBDIVISION	100.00	100.00
S0324	S	BAYBERRY ACRES	100.00	100.00

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S0326	S	Baylaurel Estates	100.00	100.00
S0330	S	Bay Leaf Subdivision	100.00	100.00
S0334	S	Bayou Estates	100.00	100.00
S0340	S	Bay Retreat	100.00	100.00
S0344	S	BAYS OF ROCKPORT	100.00	100.00
S0345	S	Bays of Rockport North	100.00	100.00
S0349	S	Bayview Estates	100.00	100.00
S0375	S	S0375	100.00	100.00
S0399	S	Bayview Terrace	100.00	100.00
S0402	S	Bay Watch	100.00	100.00
S0406	S	Baywood Estates	100.00	100.00
S0449	S	S0449	100.00	100.00
S0451	S	Beach Road East	100.00	100.00
S0460	S	Beacon R.V. Park & Marina Subdivision	100.00	100.00
S0475	S	R J Beaman Subdivision	100.00	100.00
S0515	S	Belcher Acres	100.00	100.00
S0525	S	Bellevue	100.00	100.00
S0570	S	Ben & Gertrude Marks Subdivision	100.00	100.00
S0575	S	Bentwood	100.00	100.00
S0630	S	Big Oak Ranch	100.00	100.00
S0649	S	Blink Bonnie	100.00	100.00
S0701	S	BOARDWALK P.U.D.	100.00	100.00
S0710	S	Boardwalk at St Charles Bay	100.00	100.00
S0715	S	Boardwalk on Fulton Beach Road	100.00	100.00
S0725	S	Bois D'arc	100.00	100.00
S0749	S	L M Bracht	100.00	100.00
S0750	S	BRACEY ACRES	100.00	100.00
S0758	S	Braden-Lindholm Acres	100.00	100.00
S0775	S	Branch	100.00	100.00
S0782	S	Briar Patch Acres	100.00	100.00
S0784	S	Broadway Addition	100.00	100.00
S0787	S	Brundrett Place Subdivision	100.00	100.00
S0848	S	Burton & Danforth	100.00	100.00

S0849	S	Burton & Danforth, Resub Blk 243-244	100.00	100.00
S0860	S	Bustin Addition	100.00	100.00
S0870	S	Bypass Business Park, Phase1	100.00	100.00
S0871	S	Bypass Business Park, Phase 2	100.00	100.00
S0912	S	Callender Oak Grove Subdivision	100.00	100.00
S0925	S	Canavero	100.00	100.00
S0949	S	Candlestick Subdivision	100.00	100.00
S0960	S	Cape Velero Estates #1	100.00	100.00
S0962	S	Cape Velero Lakeside #1	100.00	100.00
S0965	S	Cape Velero North Pointe Marina	100.00	100.00
S0967	S	Cape Velero Pass	100.00	100.00
S0970	S	Cape Velero Pelican Point	100.00	100.00
S0972	S	Captain's Bay Estates Unit 1	100.00	100.00
S0973	S	Captain's Bay Estates Unit 2	100.00	100.00
S1	S	S1	100.00	100.00
S1005	S	Casa De Swans	100.00	100.00
S1010	S	Casterline Acres	100.00	100.00
S1015	S	Cathy's Cottages	100.00	100.00
S1025	S	Central	100.00	100.00
S1032	S	Chaparral North	100.00	100.00
S1033	S	Chaparral South	100.00	100.00
S1035	S	Chaparral Street Subdivision	100.00	100.00
S1040	S	China Bay	100.00	100.00
S1042	S	Christus Spohn - Rockport Campus	100.00	100.00
S1045	S	Circle "M" Addition	100.00	100.00
S1051	S	City By The Sea Unit 1	100.00	100.00
S1052	S	City By The Sea Unit 2	100.00	100.00

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S1053	S	City By The Sea Unit 3	100.00	100.00
S1055	S	City By The Sea Unit 5	100.00	100.00
S1065	S	City of Rockport Service Center Subdivision	100.00	100.00
S1075	S	Civiletto	100.00	100.00
S1099	S	Clearman	100.00	100.00
S1124	S	Club Lake Estates	100.00	100.00
S1126	S	COASTAL OAKS SUBDIVISION	100.00	100.00
S1128	S	COASTAL PARADISE SUBDIVISION	100.00	100.00
S1130	S	Coastal Wild Wood Phase 1	100.00	100.00
S1131	S	Coastal Wild Wood Phase 2	100.00	100.00
S1132	S	Coastal Wild Wood Phase 3	100.00	100.00
S1151	S	Coleman Fulton Pasture	100.00	100.00
S1155	S	Collier & Nunez Acres	100.00	100.00
S1161	S	Community Park	100.00	100.00
S1175	S	Conn Brown Addition Unit III	100.00	100.00
S1180	S	Cooke Addition	100.00	100.00
S1188	S	Copanes Estate Tracts	100.00	100.00
S1198	S	Copano Bay Estates Unit 1	100.00	100.00
S1199	S	Copano Bay Estates Unit 2	100.00	100.00
S1212	S	Copano Bay Ranchettes	100.00	100.00
S1245	S	Copano Campsites	100.00	100.00
S1265	S	Copano Cay Unit 1	100.00	100.00
S1266	S	Copano Cay Unit 2	100.00	100.00
S1267	S	Copano Cay Unit 3	100.00	100.00
S1281	S	Copano Cove Unit 1	100.00	100.00
S1282	S	Copano Cove Unit 2	100.00	100.00
S1283	S	Copano Cove Unit 3	100.00	100.00
S1284	S	Copano Cove Unit 4	100.00	100.00

S1285	S	Copano Cove Unit 5	100.00	100.00
S1286	S	Copano Cove Unit 6	100.00	100.00
S1287	S	Copano Cove Unit 7	100.00	100.00
S1288	S	Copano Cove Unit 8	100.00	100.00
S1289	S	Copano Cove Unit 9	100.00	100.00
S1291	S	Copano Cove Unit 10	100.00	100.00
S1292	S	Copano Cove Unit 11	100.00	100.00
S1293	S	Copano Cove Unit 12	100.00	100.00
S1294	S	Copano Cove Unit 13	100.00	100.00
S1320	S	COPANO HEIGHTS PARK	100.00	100.00
S1324	S	Copano Heights Unit 1	100.00	100.00
S1325	S	Copano Heights Unit 2	100.00	100.00
S1330	S	Copano Point	100.00	100.00
S1332	S	Copano Ridge One	100.00	100.00
S1333	S	Copano Ridge Unit 1	100.00	100.00
S1334	S	Copano Ridge Unit 2	100.00	100.00
S1335	S	Copano Ridge Unit 3	100.00	100.00
S1336	S	Copano Ridge Unit 4	100.00	100.00
S1337	S	Copano Ridge Unit 4, Replat Of Lot 29	100.00	100.00
S1338	S	Copano Ridge Unit 6	100.00	100.00
S1339	S	Copano Ridge Unit 7	100.00	100.00
S1349	S	Copano Ridge Lakeside	100.00	100.00
S1350	S	Copano Ridge Lakeside Unit 2	100.00	100.00
S1355	S	Copano Ridge Point Bonita	100.00	100.00
S1375	S	Copano Village Addition	100.00	100.00
S1399	S	Copano Village S/d	100.00	100.00
S1400	S	CORAL REEF COTTAGES PUD	100.00	100.00
S1401	S	Cottage Lake Estates	100.00	100.00
S1402	S	Cottonwood Place	100.00	100.00
S1403	S	COTTAGE CORNER	100.00	100.00
S1410	S	Country Club Square	100.00	100.00
S1411	S	Country Club Square Commercial	100.00	100.00

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S1415	S	County Complex	100.00	100.00
S1430	S	Curren Acres	100.00	100.00
S1476	S	Davis Lake Estates	100.00	100.00
S1486	S	DAYSRING	100.00	100.00
S1508	S	B L De La Rosa Subdivision	100.00	100.00
S1515	S	Deep Wood	100.00	100.00
S1525	S	Denver Heights	100.00	100.00
S1547	S	Dignowity	100.00	100.00
S1548	S	East Dignowity	100.00	100.00
S1549	S	West Dignowity	100.00	100.00
S1550	S	DOLLINS ACRES	100.00	100.00
S1560	S	Domingo's Addition	100.00	100.00
S1575	S	Doughty & Mathis	100.00	100.00
S1576	S	Doughty & Mathis Outlots	100.00	100.00
S1640	S	Dune's Subdivision	100.00	100.00
S1647	S	Dupnik's Subdivision	100.00	100.00
S1710	S	East Lake Addition	100.00	100.00
S1715	S	Egery Acres	100.00	100.00
S1725	S	Egery Island	100.00	100.00
S1770	S	Encino Hills	100.00	100.00
S1774	S	Encinos Al Mar Unit 1	100.00	100.00
S1775	S	Encinos Al Mar Unit 2	100.00	100.00
S1798	S	Epps	100.00	100.00

S1799	S	Epps Re/sub	100.00	100.00
S1808	S	Ernster Place	100.00	100.00
S1899	S	Farmers	100.00	100.00
S1937	S	Fifty Oaks Out Of Railroad Reserve	100.00	100.00
S1940	S	Fisher Shores	100.00	100.00
S1945	S	Flamingo Point	100.00	100.00
S1949	S	Fleming	100.00	100.00
S1951	S	Fowler Addition	100.00	100.00
S1955	S	Fred Bracht, Jr Subdivision	100.00	100.00
S1980	S	Freeborn Addition	100.00	100.00
S1999	S	Friends	100.00	100.00
S2026	S	Fulton Townsite	100.00	100.00
S2049	S	Fulton Bayview Addn	100.00	100.00
S2053	S	FULTON BEACH BUNGALOWS	100.00	100.00
S2055	S	FULTON BEACH VILLAS	100.00	100.00
S2075	S	Fulton Mansion Addn	100.00	100.00
S2079	S	Fulton Mansion Place	100.00	100.00
S2099	S	Fulton Oaks	100.00	100.00
S2125	S	Fulton Oaks Addn	100.00	100.00
S2149	S	Fulton Outlots	100.00	100.00
S2189	S	GARCIA ESTATES	100.00	100.00
S2205	S	Garza Acres	100.00	100.00
S2225	S	Gibbs	100.00	100.00
S2289	S	Good Samaritan Center	100.00	100.00
S2325	S	Goose Island Lake Est	100.00	100.00
S2348	S	Grace Lang Subdivision	100.00	100.00
S2349	S	Goose Island Park	100.00	100.00
S2352	S	GRACE POINT SUBDIVISION	100.00	100.00
S2354	S	GRANT'S CORNER	100.00	100.00
S2360	S	Guion Retreat	100.00	100.00
S2365	S	GULL COTTAGE ADDITION	100.00	100.00
S2390	S	Hagy Acres	100.00	100.00
S2432	S	Harbor Drive Addition	100.00	100.00
S2442	S	Harbor Oaks Unit 1	100.00	100.00
S2443	S	Harbor Oaks Unit 2	100.00	100.00
S2445	S	Harbor Oaks Unit 4	100.00	100.00
S2446	S	Harbor Oaks Unit 5	100.00	100.00
S2447	S	Harbor Oaks Unit 6	100.00	100.00
S2448	S	Harbor Oaks Unit 7	100.00	100.00
S2499	S	Harris Tracts	100.00	100.00
S2510	S	H N Hartsfield Subdivision #5	100.00	100.00
S2525	S	Mrs F V W Heard's Subdivision	100.00	100.00
S2530	S	Heb - Rockport	100.00	100.00
S2532	S	HELDENFELS	100.00	100.00
S2536	S	Heritage Hotel Addition	100.00	100.00
S2540	S	Hermitage Place	100.00	100.00
S2542	S	Hernandez Place	100.00	100.00
S2543	S	Heron Lane Subdivision	100.00	100.00
S2545	S	Heron's Roost	100.00	110.00
S2559	S	The Hideout	100.00	100.00
S2565	S	Highland Acres	100.00	100.00
S2599	S	Hillcrest	100.00	100.00
S2625	S	Hills Village S/d	100.00	100.00
S2649	S	Hoff	100.00	100.00
S2655	S	Hoffman Place	100.00	100.00

S2671	S	Holiday Beach Bayview	100.00	100.00
S2675	S	Holiday Beach Belaire	100.00	100.00
S2679	S	Holiday Beach Hillcrest	100.00	100.00
S2684	S	Holiday Beach Mesquite Tree	100.00	100.00
S2687	S	Holiday Beach Newcomb Bend	100.00	100.00
S2691	S	Holiday Beach Northview	100.00	100.00
S2695	S	Holiday Beach Oak Shore	100.00	100.00
S2703	S	Holiday Beach Palmetto Pt	100.00	100.00
S2707	S	Holiday Beach Sherwood Downs	100.00	100.00
S2711	S	Holiday Beach Southview	100.00	100.00
S2715	S	Holiday Beach St Charles	100.00	100.00
S2719	S	Holiday Beach Woodland Hills	100.00	100.00
S2759	S	Holman Acres	100.00	100.00
S2825	S	Hooper	100.00	100.00
S2849	S	Hotel Reserve	100.00	100.00
S2899	S	Hunter	100.00	100.00
S2905	S	Hunt's Place	100.00	100.00
S2925	S	Hyland Oaks	100.00	100.00
S2939	S	Iles Subdivision	100.00	100.00
S2949	S	Indian Cove	100.00	100.00
S2955	S	Intuition Subdivision	100.00	100.00
S2980	S	Iron Gator Unit 1	100.00	100.00
S2981	S	Iron Gator Estates	100.00	100.00
S2990	S	ISLANDS OF ROCKPORT UNIT 1	100.00	100.00
S3012	S	Janecek Subdivision #2	100.00	100.00
S3015	S	Jeremy's Place	100.00	100.00
S3020	S	John Uhr Subdivision	100.00	100.00
S3025	S	Perry Jones	100.00	100.00
S3040	S	JOHNSON SUBDIVISION	100.00	100.00
S3075	S	Joyce	100.00	100.00
S3110	S	Kathy's Acres	100.00	100.00
S3125	S	Kelly	100.00	100.00
S3141	S	Ken Mar III, Unit 1	100.00	100.00
S3142	S	Ken Mar III, Unit 2	100.00	100.00
S3143	S	Ken Mar III, Unit 3	100.00	100.00
S3144	S	Ken Mar III, Unit 4	100.00	100.00
S3145	S	Ken Mar III, Unit 5	100.00	100.00
S3146	S	Ken Mar III, Unit 6	100.00	100.00
S3200	S	Key Allegro Unit #1	100.00	100.00
S3201	S	Key Allegro Unit #2	100.00	100.00
S3202	S	Key Allegro Unit #3	100.00	100.00
S3203	S	Key Allegro Unit #4	100.00	100.00
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S3204	S	Key Allegro Unit #5	100.00	100.00
S3209	S	Key Allegro Marina North	100.00	100.00
S3215	S	Kimmons Acres	100.00	100.00
S3218	S	Kirmseland	100.00	100.00
S3230	S	Kuro Jungle Subdivision	100.00	100.00
S3240	S	La Buena Vida	100.00	100.00
S3242	S	La Buena Vida Phase III	100.00	100.00
S3260	S	Lago Vista Village	100.00	100.00
S3275	S	Laguna Vista	100.00	100.00
S3300	S	Lamar Townsite	100.00	100.00
S3325	S	Lamar Oaks	100.00	100.00
S3350	S	Lamar Outlots	100.00	100.00
S3375	S	Lamar Outlot S/d Of 107	100.00	100.00



S3385	S	Lamar Pointe Preserve	100.00	100.00
S3400	S	Lamar Reserve	100.00	100.00
S3440	S	The Land Of Hope	100.00	100.00
S3441	S	The Landing at Redfish Point	100.00	100.00
S3442	S	Lanfair Oak Addition	100.00	100.00
S3445	S	Lara Acres	100.00	100.00
S3448	S	La Salle Estates P.U.D.	100.00	100.00
S3450	S	Lazy Acres	100.00	100.00
S3470	S	Lem Storage Subdivision	100.00	100.00
S3475	S	Leroy Rose	100.00	100.00
S3485	S	LIGHTHOUSE COVE SUBDIVISION	100.00	100.00
S3500	S	A C Lewis	100.00	100.00
S3550	S	Little Bay Shores #1	100.00	100.00
S3551	S	Little Bay Shores #2	100.00	100.00
S3565	S	Little Ponds	100.00	100.00
S3575	S	Little San Antonio	100.00	100.00
S3615	S	Live Oak Estuary	100.00	100.00
S3625	S	Live Oak Heights	100.00	100.00
S3650	S	Live Oak Point Tracts	100.00	100.00
S3680	S	Lone Star Park	100.00	100.00
S3683	S	Long Reach Cove P.U.D.	100.00	100.00
S3685	S	Los Arboles	100.00	100.00
S3700	S	Lucas Ranch	100.00	100.00
S3750	S	C B Lucas	100.00	100.00
S3760	S	M & M Acres Subdivision	100.00	100.00
S3800	S	Manning	100.00	100.00
S3821	S	Market Street East	100.00	100.00
S3825	S	Market Street Homes	100.00	100.00
S3840	S	MARSHALL'S LANDING	100.00	100.00
S3860	S	Masters Subdivision	100.00	100.00
S3875	S	Mathis	100.00	100.00
S3880	S	THE MATTHEWS PLACE	100.00	100.00
S3885	S	Mayo Acres	100.00	100.00
S3900	S	Mccampbell	100.00	100.00
S3912	S	Mccuire Estates	100.00	100.00
S3925	S	Mccombs	100.00	100.00
S4025	S	Mclester Acres	100.00	100.00
S4030	S	McMillan Place	100.00	100.00
S4050	S	Menger	100.00	100.00
S4075	S	Merchant's Square	100.00	100.00
S4085	S	METHODIST CHURCH ADDITION	100.00	100.00
S4100	S	S4100	100.00	100.00
S4105	S	Mills Subdivision	100.00	100.00
S4120	S	Mobil Estates S/d #1	100.00	100.00
S4125	S	Mobil Village	100.00	100.00
S4130	S	Mockingbird Hill Acres	100.00	100.00
S4150	S	Moore Farm Tracts	100.00	100.00
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S4175	S	Moore Town Lots	100.00	100.00
S4195	S	Mooring Oaks	100.00	100.00
S4199	S	Morning Star	100.00	100.00
S4220	S	Mullans Addition	100.00	100.00
S4223	S	MUSKOPF FAMILY SUBDIVISION	100.00	100.00
S4225	S	Mustang Thunder Addition	100.00	100.00
S4240	S	Mystic Woods	100.00	100.00
S4245	S	NASSAU TOWNHOMES	100.00	100.00

S4250	S	Neptune Harbor	100.00	100.00
S4251	S	Neptune Harbor Addition Phase 2	100.00	100.00
S4285	S	New Benda	100.00	100.00
S4295	S	New Pelican Point	100.00	100.00
S4310	S	NGUYEN ADDITION	100.00	100.00
S4350	S	North Aransas	100.00	100.00
S4375	S	North Bellevue	100.00	100.00
S4395	S	Northpointe Marina Phase III	100.00	100.00
S4400	S	North Rockport	100.00	100.00
S4415	S	Nusbaum Place	100.00	100.00
S4425	S	Oak Bay	100.00	100.00
S4450	S	Oakdale	100.00	100.00
S4460	S	Oak Hill Ranch Estates	100.00	100.00
S4475	S	Oak Shore Grove	100.00	100.00
S4500	S	Oak Terrace	100.00	105.00
S4505	S	Oak Tree Subdivision	100.00	100.00
S4512	S	Oakwood	100.00	100.00
S4520	S	Ocean Drive Addition	100.00	100.00
S4530	S	Old Cottage Beach	100.00	100.00
S4550	S	Old Tangle Oaks	100.00	100.00
S4575	S	Old Tasslefoot Village	100.00	100.00
S4580	S	Old Towne Place PUD	100.00	100.00
S4585	S	One Fulton Beach Road Subdivision	100.00	100.00
S4625	S	Oscar Lee	100.00	100.00
S4650	S	Oualline	100.00	100.00
S4685	S	Pahl Estates	100.00	100.00
S4690	S	Paige Addition	100.00	100.00
S4700	S	Palm Harbor Unit 1	100.00	100.00
S4701	S	Palm Harbor Unit 2	100.00	100.00
S4710	S	Palm Harbor Estates	100.00	100.00
S4725	S	Palmetto Park Estates	100.00	100.00
S4735	S	Panacea Lake Estates	100.00	100.00
S4805	S	Pelican Cove Plaza	100.00	100.00
S4825	S	Peninsula Oaks Unit 1	100.00	100.00
S4826	S	Peninsula Oaks Unit 2	100.00	100.00
S4827	S	Peninsula Oaks Unit 3	100.00	100.00
S4829	S	Peninsula Oaks Unit 5	100.00	100.00
S4830	S	Peninsula Oaks Unit 6	100.00	100.00
S4850	S	Peninsula Park Unit 1	100.00	100.00
S4860	S	Peninsula Park West	100.00	100.00
S4875	S	Perrenot Tracts	100.00	100.00
S4885	S	Perry Subdivision	100.00	100.00
S5000	S	A M Pollard Tracts	100.00	100.00
S5010	S	Ponciana Bay Villa	100.00	100.00
S5015	S	Poston Acres	100.00	100.00
S5070	S	The Preserve Unit #1	100.00	100.00
S5071	S	The Preserve Unit #2	100.00	100.00
S5072	S	The Preserve Unit #3	100.00	100.00
S5100	S	Quayle & Harney Tracts	100.00	100.00
S5115	S	RAHI SUBDIVISION	100.00	100.00
S5125	S	Railroad Reserve	100.00	100.00
S5130	S	Raintree Acres	100.00	100.00

S5140	S	Redfish Bay Club Estates	100.00	100.00
S5160	S	Redfish Point	100.00	100.00
S5170	S	Redfish Shores P.u.d	100.00	100.00
S5180	S	THE RESERVE AT ST CHARLES BAY PHASE 1	100.00	100.00
S5190	S	R E W Subdivision	100.00	100.00
S5200	S	Rickford	100.00	100.00
S5205	S	Ridge Two Subdivision	100.00	100.00
S5206	S	Ridge Three Unit 1	100.00	100.00
S5207	S	Ridge Three Unit 2	100.00	100.00
S5208	S	ROCKPORT CEDARS	100.00	100.00
S5209	S	Rockport Center	100.00	100.00
S5210	S	Ridge Three Unit 2-R	100.00	100.00
S5212	S	Rockport Country Club #1	100.00	100.00
S5213	S	Rockport Country Club #1-a	100.00	100.00
S5214	S	Rockport Country Club #2	100.00	100.00
S5215	S	Rockport Country Club #2-a	150.00	140.00
S5216	S	Rockport Country Club #3	100.00	100.00
S5217	S	Rockport Country Club #4	100.00	100.00
S5222	S	Rockport Mobile Village	100.00	100.00
S5235	S	R.O.R.V.P. (Rockport Oaks RV Park)	100.00	100.00
S5245	S	Rockport Retail	100.00	100.00
S5275	S	Rooke Addition	100.00	100.00
S5300	S	Rowan's Green Oaks	100.00	100.00
S5310	S	RPRC	100.00	100.00
S5312	S	Royal Oaks Subdivision	100.00	100.00
S5315	S	Rozzlle Place	100.00	100.00
S5330	S	Sabinal Casitas	100.00	100.00
S5340	S	Sacred Heart Addition	100.00	100.00
S5345	S	Sailhouse	100.00	120.00
S5350	S	Salt Creek Ranch	100.00	100.00
S5360	S	Saltwater Flats Subdivision	100.00	125.00
S5375	S	Salt Lake	100.00	100.00
S5376	S	Salt Lake Estates	100.00	100.00
S5379	S	Salt View Estates	100.00	100.00
S5380	S	The Sanctuary At Rockport	100.00	100.00
S5381	S	Sanberg Development Subdivision	100.00	100.00
S5383	S	SANCHEZ ACRES	100.00	100.00
S5385	S	Sandy Hill Oaks Unit 1	100.00	100.00
S5415	S	Sandy Oaks S/d Unit #1	100.00	100.00
S5416	S	Sandy Oaks S/d Unit #2	100.00	100.00
S5420	S	Sangria De Christo	100.00	100.00
S5422	S	Sawyer's Landing	100.00	100.00
S5423	S	Sea Mist Townhomes	100.00	100.00
S5424	S	Sea Oaks Addition	100.00	100.00
S5425	S	Sea Oaks Village P.U.D.	100.00	100.00
S5426	S	Sea Oaks Village P.U.D. Unit 2	100.00	100.00
S5427	S	Sea Shell Shores	100.00	100.00
S5430	S	Seaside	100.00	100.00
S5450	S	Shady Oaks	100.00	100.00
S5475	S	Shady Side	100.00	100.00
S5485	S	C V Shaver Subdivision	100.00	100.00
S5495	S	Shell Ridge Addition	100.00	100.00
S5505	S	Simik Acres	100.00	100.00
S5550	S	Smith And Wood	100.00	100.00
S5560	S	Smith And Wood Outlots	100.00	100.00

S5570	S	Smith And Wood Reserve	100.00	100.00
S5600	S	Smolik Place	100.00	100.00
S5680	S	Sonic Blast Addition	100.00	100.00
S5686	S	South Beach Shores	100.00	100.00
S5688	S	Southwind Estates	100.00	100.00

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S5695	S	Spanish Oaks Unit One	100.00	100.00
S5700	S	Spanish Woods Est #1	100.00	100.00
S5701	S	Spanish Woods Est #2	100.00	100.00
S5702	S	Spanish Woods Est #3	100.00	100.00
S5703	S	Spanish Woods Est #4	100.00	100.00
S5704	S	Spanish Woods Est #5	100.00	100.00
S5725	S	Spencer	100.00	100.00
S5744	S	Spohn Addition	100.00	100.00
S5750	S	St Andrews Place	100.00	100.00
S5760	S	St Charles Bay Estates	100.00	100.00
S5775	S	St Charles Bay Lots Of Lamar Outlot 106	100.00	100.00
S5777	S	St Charles Bay View	100.00	100.00
S5778	S	STALLION SANDS SUBDIVISION	100.00	100.00
S5779	S	ST PETERS EPISCOPAL CHURCH SUBDIVISION	100.00	100.00
S5780	S	State Tract	100.00	100.00
S5785	S	S5785	100.00	100.00
S5835	S	Sterling Heights	100.00	100.00
S5850	S	Stewart	100.00	100.00
S5860	S	S5860	100.00	100.00
S5865	S	Stiers Place	100.00	100.00
S5875	S	Stivers	100.00	100.00
S5885	S	Storage Park Subdivision	100.00	100.00
S5890	S	Sundance Acres Unit 1	100.00	100.00
S5891	S	Sundance Acres Unit 2	100.00	100.00
S5892	S	Sundance Acres Unit 3	100.00	100.00
S5894	S	Sunset Bay	100.00	100.00
S5895	S	Sun Harbour Cottages	100.00	100.00
S5915	S	Sweeping Oaks	100.00	100.00
S5925	S	Swickheimer	100.00	100.00
S5955	S	S5955	100.00	100.00
S5975	S	Sylvan Heights	100.00	100.00
S5990	S	T & T Roberson Addition	100.00	100.00
S6000	S	Taft Farm Lands	100.00	100.00
S6015	S	TAYLOR ESTATES	100.00	100.00
S6125	S	Traylor's Lettered Lots	100.00	100.00
S6175	S	Tripis	100.00	100.00
S6200	S	Tule Unit 1	100.00	100.00
S6201	S	Tule Unit 2	100.00	100.00
S6210	S	Tuscan Villas P.U.D.	100.00	100.00
S6251	S	201 Rockport Subdivision	100.00	100.00
S6252	S	Velero Lake Estates	100.00	100.00
S6255	S	Villa Maria	100.00	100.00
S6265	S	VILLAS AT ROYAL OAKS PHASE 1	100.00	100.00
S6266	S	VILLAS AT ROYAL OAKS PHASE 2	100.00	100.00
S6293	S	Wal-mart Center - Rockport	100.00	100.00
S6295	S	Wal-mart 440 Subdivision	100.00	100.00
S6300	S	Waltrip	100.00	100.00
S6305	S	WELLS ADDITION	100.00	100.00
S6310	S	WENDLAND SUBDIVISION	100.00	100.00
S6324	S	West Terrace Unit 1	100.00	100.00

S6325	S	West Terrace Unit 2	100.00	100.00
S6350	S	Wheeler S/d Of J Mckay	100.00	100.00
S6360	S	Wheeler S/d Of J H Phillips	100.00	100.00
S6370	S	Wheeler S/d Of E Talley	100.00	100.00
S6390	S	Whistler's Cove P.U.D. Unit 1	100.00	100.00
S6391	S	Whistler's Cove P.U.D. Unit 2	100.00	100.00
S6392	S	Whistler's Cove P.U.D. Unit 3	100.00	100.00
S6460	S	Windcrest Addition	100.00	100.00
S6470	S	Windswept Oaks #1	100.00	100.00
S6471	S	Windswept Oaks #2	100.00	100.00

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S6480	S	Windswept Village	100.00	100.00
S6482	S	Windward Way	100.00	100.00
S6487	S	Witte Place	100.00	100.00
S6500	S	Woodland Heights	100.00	100.00
S6520	S	Xeonic Subdivision	100.00	100.00
S7005	S	419 W.CONCHO PLACE CONDOMINIUMS	100.00	100.00
S7015	S	AIRPORT BUSINESS CENTER CONDOMINIUMS	100.00	100.00
S7026	S	Allegro Isle Condominiums	100.00	100.00
S7036	S	Allegro North Condominiums	100.00	90.00
S7072	S	Bayhouse Condominiums	100.00	87.00
S7108	S	Cape Velero Villas	100.00	100.00
S7144	S	Casa Allegro Condominiums	100.00	100.00
S7170	S	Copano Bay Bungalow Association	100.00	100.00
S7180	S	Copano Bay Homes	100.00	100.00
S7191	S	Copano Cottages	100.00	100.00
S7195	S	Cottages at Lagoons RV Resort	100.00	100.00
S7200	S	Fulton Harbor Villas Condominiums	150.00	150.00
S7210	S	Gables of Copano Vista Condo's	100.00	100.00
S7216	S	Gardens Country Club	100.00	115.00
S7252	S	Gardens Of Lakeside	100.00	100.00
S7295	S	Gulf-Stor I Condominium Boat & RV Storage	100.00	100.00
S7324	S	Harbor Lights Condominiums	100.00	100.00
S7330	S	Harbor Oaks Villas Condominiums	100.00	100.00
S7360	S	Hidden Oaks Condominiums	100.00	100.00
S7396	S	Key Allegro Condominiums	100.00	100.00
S7432	S	Kontiki Beach Condominiums	100.00	100.00
S7442	S	Kontiki Condominium II	100.00	115.00
S7468	S	Laguna Reef Condominiums	100.00	100.00
S7504	S	Little Bay Condominiums	100.00	100.00
S7520	S	Marina Club at Key Allegro Condo's	100.00	100.00
S7540	S	Oak Bay Club Resort Condominiums	100.00	100.00
S7560	S	Palmetto Bungalows	100.00	100.00
S7576	S	Port O'call Condominiums	100.00	100.00
S7612	S	Port Royal Condominiums	100.00	100.00
S7638	S	R.O.R.V.P. Condominiums	100.00	100.00
S7639	S	Rockport Fairway Villas	100.00	100.00
S7648	S	Rockport Racquet & Yacht Club Condominium	100.00	100.00
S7650	S	Rockport Railroad Condo's	100.00	100.00
S7684	S	Sandollar Condominiums	100.00	100.00
S7720	S	Sandra Bay Club Condominiums	100.00	100.00
S7756	S	Sea Gun Bay Homes	100.00	100.00
S7792	S	Sorenson Place Condominiums	100.00	85.00
S7828	S	Sportsman's Manor Condominiums	100.00	100.00
S7864	S	St Charles Bay Home Condominiums	100.00	100.00

S7870	S	Tuscan Villas P.U.D	100.00	100.00
S7900	S	Ventura Apartments Condominiums	100.00	100.00
S7936	S	Villa Del Palmas	100.00	100.00
S7940	S	West Lake Condominiums	100.00	100.00
S8005	S	Improvements At Aransas County Airport	100.00	100.00
S8015	S	Improvements At Conn Brown Harbor	100.00	100.00
S8025	S	Improvements At Cove Harbor	100.00	100.00
S8035	S	Improvements On Navigation District Property	100.00	100.00

1.1

# Depreciation Schedule Example

The screenshot displays the ORION software interface. The main window is titled 'Maintain Named Table Lookup'. It features a sidebar on the left with navigation options like 'Appraisal Home', 'Property', 'Party', 'Lease', and 'Re'. The main area shows a list of codes and their descriptions:

Code	Description
ARCDepriTB	Aransas Commercial Depreciation Schedule Name
ARCElecFI	Aransas Commercial Electrical Fixed Increment
ARCLMainFG	Aransas Commercial Load Main Unit Price Flag
ARCosIDP	Aransas Depreciation Cost Schedules

Below this list, there are two pop-up windows:

**Modify Named Table Lookup:** This window allows for editing the code and description. It shows the code 'ARCosIDP' and the description 'Aransas Depreciation Cost Schedules'. It also includes a table for 'Additional Input Variables' with columns for 'EffectiveAge' and 'DepreciationPC'.

**View Named Table Data:** This window displays the depreciation schedule data for the selected code. It shows a table with the following data:

EffectiveAge	DepreciationPC
1	96
2	92
3	88
4	85
5	81
6	78
7	75
8	71
9	68
10	65
11	61
12	59
13	56
14	53
15	49
16	47
17	44
18	41
19	37
20	34

The interface also shows a status bar at the bottom indicating '52 Results - Page 1 of 3' and the system clock '3:47 PM'.

# Property Inspection Workflow

