



**REAPPRAISAL PLAN
TAX YEARS 2015 & 2016**

ADOPTED BY THE BOARD OF DIRECTORS

August 14, 2014

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Introduction

Scope of Responsibility

The Smith County Appraisal District is responsible for establishing the fair market value of all property in the territorial boundaries of the district each year. Revisions to Section 6.025 of the Texas Property Tax Code (Tax Code), in effect beginning with the 2008 tax year, now define the appraisal district boundaries the same as Smith County. The Appraisal District has prepared and published this reappraisal plan to provide the Board of Directors, taxing units, citizens and taxpayers with a better understanding of the District's responsibilities and reappraisal activities. This report has several parts: a general introduction and detailed sections describing the proposed 2015-2016 reappraisal effort by the appraisal district.

Smith CAD is a political subdivision of the State of Texas created with an effective date of January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. An 8 member board of directors constitutes the appraisal district governing body. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. The district currently reports to eight different cities, ten school districts, Kilgore College, Tyler Jr. College, East Texas MUD, SCESD #1 & #2 and Smith County. In 2014, Smith CAD maintained approximately 180,000 accounts with an approximate appraised value of \$18.8 billion and an approximate taxable value of \$14.6 billion.

The Smith County Appraisal District is responsible for local property tax appraisal and exemption administration for all taxing units in the county. Each taxing unit, such as the county, a city, school district, etc., sets its own tax rate to generate revenue to fund its annual maintenance and operations budget, which includes police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services, and its debt service. Property appraisals are values established by the appraisal district to be used by the taxing units to calculate and allocate the annual tax burden.

The Texas Property Tax Code contains statutes that guide the administration of property taxes in Texas. For the most part, Chapter 23 of the Tax Code defines the scope of work required for local property tax appraisals. Appraisals are based on each property's worth or market value. Smith CAD also administers and determines eligibility for special appraisal provisions to be used in the valuation of specific types of property (e.g. residential inventory, dealer's inventory, taxable leaseholds, oil or gas interest, homeowners' association property, low income housing, agriculture use, open-space land, timber land), various restricted use properties; and property tax exemptions that are authorized by State and local governments; such as those for homestead, over - 65, disabled persons, disabled veterans, and charitable or religious organizations. The scope of work will vary for these properties that are subject to the special appraisal provisions as provided by Chapters 23 and 25 of the Tax Code.

Smith CAD maintains all relevant data and characteristics of each property and improvements (structures) in the county, along with a comprehensive mapping GIS system. All data is maintained by a Computer Assisted Mass Appraisal, or CAMA system (MARS), which enables the district to

utilize mass appraisal techniques in accordance with the International Association of Assessing Officers (IAAO) standards, thus producing a mass appraisal that complies with the Uniform Standards of Professional Appraisal Practice (USPAP), as required in Section 23.01(b) of the Tax Code. This Reappraisal Plan's function is to provide the Smith County Appraisal District with a foundation to organize and proceed yearly with the reappraisal process through the implementation of the Reappraisal Plan. The chief appraiser is authorized by the board of directors to modify the Reappraisal Plan as required in order to meet successful implementation required by USPAP. Moreover, it is the district's responsibility to adhere to the Tax Code and to comply with USPAP regarding the mass appraisal. IAAO standards are followed in developing the mass appraisal techniques used and when conducting ratio studies and other statistical methods of appraisal.

Smith County Entities

The Smith County Appraisal District serves 24 different taxing units which establish their own tax rate and are reported to directly by SCAD. These entities include the following:

<u>Jurisdiction</u>	<u>Count</u>	<u>2014 Certified Appraisal Value</u>
Smith County	178,764	\$18,761,630,009
City of Arp	777	\$46,738,865
City of Bullard	1,728	\$203,718,552
City of Lindale	3,061	\$541,544,639
City of Overton	186	\$7,835,536
City of Troup	4,537	\$84,616,496
City of Tyler	44,162	\$9,079,902,899
City of Whitehouse	3,437	\$448,194,457
City of Winona	455	\$26,916,414
Arp ISD	24,073	\$567,872,998
Bullard ISD	7,070	\$840,613,614
Chapel Hill ISD	19,432	\$1,615,652,708
Gladewater ISD	3,845	\$194,964,682
Lindale ISD	14,336	\$1,772,584,231
Troup ISD	24,886	\$258,174,320
Tyler ISD	71,654	\$10,313,051,057
Van ISD	2,622	\$167,190,638
Whitehouse ISD	18,273	\$2,299,372,706
Winona ISD	7,722	\$725,928,189
Kilgore College	3,845	\$194,964,623
Tyler Jr. College	101,555	\$13,948,823,365
East Texas Mud	1104	\$244,482,064
SCESD #1	14,524	\$1,617,086,263
SCESD #2	114,708	\$7,234,616,358

General Overview

Tax Code Requirement

S. B. 1652 enacted in 2005 by the Texas Legislature, amended the Tax Code to require a written biennial reappraisal plan. The following paragraphs detail the changes to the Tax Code:

The Written Plan

Section 6.05 (i), Tax Code, reads as follows:

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

Plan for Periodic Reappraisal

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

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

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

Valuation Policy - Reappraisal Cycle

The Smith County Appraisal District board of directors, by approval of this 2015/2016 reappraisal plan, adopts the policy that all property will be inspected at least once every 3 years. Appraisal analyses utilizing trend and market analyses, along with statistical measures and physical inspection, will be the basis by which properties are reviewed. The goal is to maintain a current market value assignment as of January 1 for all properties.

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

- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- Both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Furthermore, the district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. More specific information concerning the appraisal of property is found in the *Smith County Appraisal District Appraisal Manual(s)* and is incorporated by reference in this reappraisal plan.

Exceptions and Special Valuation Provisions

The Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of certain types of inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser by July 31st.

Reappraisal Activities

1. Performance Analysis – the equalized values from the previous tax year will be analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies will be conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers (IAAO).
2. Analysis of Available Resources – Staffing and budget requirements for tax year 2015 are detailed in the 2015 budget, as adopted by the board of directors. Staffing and budget requirements for tax year 2016 will be addressed in the 2016 budget to be adopted in accordance with Section 6.06 of the Tax Code.
3. Planning and Organization – A calendar of key events with critical completion dates will be prepared for each major work area. This calendar identifies key events for appraisal, mapping and records, administrative, inquiry, and information systems. A calendar is prepared for tax years 2015 and 2016. Production goals for field activities will be established and incorporated in the planning and scheduling process.
4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required will be specified and scheduled with Information Systems. All computer forms and IS procedures will be reviewed and revised as required.
5. Identifying and Updating Relevant Characteristics – The IAAO Standard on Mass Appraisal Section 3.3.2.1 “Initial Data Collection”, Section 3.3.4 “Maintaining

Property Characteristics Data”, and Section 3.3.5 “Alternative to Periodic On-Site Inspection” all have specific practical guidelines which have been incorporated into the District’s Work Plan. Field and office procedures will be reviewed and revised as required for data collection. Activities scheduled for each tax year include discovery and listing of new construction, demolition and remodeling; re-inspection of problematic market areas and the universe of properties on a three year cycle as feasible; and field or office verification of sales data and property characteristics. Re-inspection of properties is to be completed using physical inspection or by other reliable means of identification, including deeds, legal documentation, aerial photography, street level photographs, surveys, maps, and property sketches.

6. Valuation by Tax Year – Using market analyses of comparable sales, locally and nationally tested cost data and income analyses, valuation models will be specified and calibrated in compliance with supplemental standards from the IAAO and USPAP. The calculated values will be tested for accuracy and uniformity using ratio studies.
7. The Mass Appraisal Report – Each tax year, a USPAP-required mass appraisal report will be prepared and certified by the chief appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th).
8. Value Defense & Final Performance Analysis – The appraisal district has the burden of proof regarding protests related to appraisal or market value as well as unequal appraisal. Inspection and/or disclosure of evidence and related materials will comply with Section 41.461 of the Tax Code.

2015 & 2016 REAPPRAISAL PLAN

Performance Analysis

For each tax year, the previous tax year's equalized values will be analyzed using ratio studies to determine appraisal accuracy and appraisal uniformity overall and by market area within state property reporting categories. Ratio studies will be conducted in compliance with the IAAO *Standard on Ratio Studies*. Descriptive statistics, such as, mean, median, and weighted mean ratios will be calculated for properties in each reporting category and neighborhood market areas (NBHD) to measure the level of appraisal accuracy, and the coefficient of dispersion (COD) will be calculated to measure appraisal uniformity by property reporting category and NBHD. This analysis will be used to develop the starting point for establishing the accuracy and uniformity of appraisal performance.

Ratio Studies are performed at the beginning of the appraisal cycle for NBHD market modeling, upon completion of the appraisal cycle before appraisal notices are mailed, and otherwise as often as necessary to determine how the market is trending and to assist in developing plans to adjust values in particular areas to accurately reflect the market. Smith County experiences several thousand sales per year so it is important to constantly track the price movement of real estate sales.

Reappraisal Decision and Method

The reappraisal method for Smith CAD is to appraise real property at least once every 3 years. Re-inspection of properties will be completed using a combination of field inspections and office review. Office review of property for the 2015 tax year will include the examination of aerial photography using the 2010, 2012 and 2014 aerial photography, including change detection analysis of structures' footprints between the 2012 and 2014 imagery, property sketches, and existing property characteristics. These activities concur with the guidelines of the IAAO Standard on Mass Appraisal Section 3.3.4 *Maintaining Property Characteristics Data*.

The district is responsible for establishing and maintaining approximately 136,000 real and personal property accounts covering over 950 square miles within Smith County Appraisal District's jurisdiction. Of this total, approximately 7500 business personal property accounts need inspection each year. A district goal will be to inspect approximately 43,000 real parcels each year.

Residential Property

Residential property is examined at least once every three years by one of two methods: field inspection or aerial photography. Aerial photography review involves viewing orthographic aerial photography looking for changes that might have occurred to the property improvements since the last inspection, measuring the two most significant exterior walls of each improvement when a change is indicated, and verifying that all improvements are on the appraisal roll and listed correctly. Field inspection involves observing each home, and each side and the rear if accessible, looking for changes that might have occurred to the improvement since the last inspection. When a change is determined, the exterior walls of each improvement are measured if accessible and the appraiser verifies that all improvements are on the appraisal roll and listed correctly. Exterior pictures are taken any time an appraiser conducts a field check. If the improvement is inaccessible, the measurements will be made from the most recent aerial photography using the measuring tools available on the district's website, if the current improvement is shown. If the improvement is inaccessible and does not appear on the most recent aerial photography the appraiser makes the best estimate from the nearest available point of observation and specifically notes the date and nature of the estimate in the "Field Notes" in the MARS Note Module.

In addition, SCAD utilizes software that analyzes and detects changes in improvements from the previous year's improvement data using aerial photography. This mapping technique (change detection) implemented by the district in 2010, is especially helpful in detecting changes to improvements that are not otherwise known through traditional methods of identification such as permits, liens, or public inquiry.

Commercial/Industrial Property

Commercial and Industrial property is examined at least once every three years by one of two methods: field inspection or aerial photography. Accounts flagged for reappraisal, transfers of ownership, and permits are automatically reviewed every year. Exterior pictures are taken whenever a field check is conducted, and when available, income statements, rent prices, and cost receipts are gathered. The income approach to value is also utilized to appraise properties where the highest and best use is as income producing property, such as shopping centers, apartment complexes, office buildings, motels and hotels, and other types of property that typically sell based on net operating income. The cost approach is typically used to value industrial properties due to the lack of reliable income data and comparable sales. This is the recommended approach of the International Association of Assessing Officers (IAAO). Rent prices are also gathered where available to develop gross rent multipliers which can also be used to appraise hotels, office buildings, and apartments.

Business Personal Property

Business personal property is appraised annually. District-wide field review is conducted each year to confirm location of existing businesses and identify businesses which closed prior to the January 1 appraisal date. Accounts will be reviewed by categories based on SIC codes (standard industrial classification codes). Account variance among the categories will be analyzed. A review of the current commercial vehicle registrations will also be completed. This analysis will identify variances among currently assessed vehicle values and those that are commercially registered in the county. Also, depreciation tables will be compared to state depreciation tables released by the comptroller's office.

Minerals

SCAD contracts with Capitol Appraisal Group for the valuation of mineral accounts. Working and royalty interests of producing oil and gas wells are appraised annually. The most recent production data available from the Texas Railroad Commission is downloaded into appraisal software that estimates economically recoverable reserves. Those reserves are then valued based upon state mandated pricing.

Work Plan Summary

The reappraisal work plan is based on a 3 year cycle with the main objective to inspect, by one of the two methods described above, every account within those 3 years. The summary of activities can be found below, with the actual detailed plan in a separate document.

2015-2016 Work Plan Summary

Year 1 (2015)

1. Yearly activities as outlined in the “Planning and Organizing” section of this document such as inspecting new permits, new construction, and <100% complete.
2. Accounts in Smith County will be analyzed by change detection software to identify those which have experienced a change in the improvement that was not detected by traditional methods of discovery such as building permits, liens, or public inquiry that are not already reflected in the current improvement data. The accounts that are flagged as having a different improvement structure will be inspected.
3. Neighborhood market areas (NBHDs) will be reviewed on a mass appraisal basis using ratio studies with statistical analysis techniques used to update market factors to ensure that every NBHD is appraised at its current market value.

This step also includes updating land schedules by analyzing vacant land sales using ratio studies and statistical analysis. Rural acreage land models are developed or revised using regression analysis of vacant land sales. This method is also used in certain commercial NBHDs when appropriate.

4. Commercial – IMA Code review in the following categories:
 - 321/323 – Restaurants
 - 324 – Fast Food Restaurants
 - 325/326 – Gas Stations & Convenience Stores
 - 332 – Auto Garage
 - 379 – Discount Stores
 - 380 – Large Single Retail
 - 397/398 – Office Warehouse
5. Business Personal Property – all accounts will be reviewed
6. Requalification of 1-d-1 properties with an apply year of 1980 – 1984

2015-2016 Work Plan Summary Cont.

Year 2 (2016)

1. Yearly activities as outlined in the “Planning and Organizing” section of this document such as inspecting new permits, new construction, and <100% complete.
2. Residential - All accounts with a building class of 1s & 2s will be combined with building class 3s
3. Residential - All accounts with a building class of 4s will be reviewed
4. Commercial - IMA Code review in the following categories:
 - 336/337 – Manual and Automatic/Full Service Car Washes
 - 351/352 – Banks and Motor Banks
 - 353/354 – Multi-Tenant Office Complexes
 - 355/356/357 – Office Condo/Single Tenant Office/Multi-Tenant Office
 - 373/374 – Small Single and Multi-Tenant Retail
 - 376/377/378 – Strip Centers
 - 396 – Mini Storage
5. Business Personal Property – all accounts will be reviewed
6. Requalification of 1-d-1 properties with an apply year of 1985 – 1989.

Analysis of Available Resources

Staffing and budget requirements for tax year 2015 are detailed in the 2015 appraisal district budget, as adopted by the board of directors. Staffing and budget requirements for tax year 2016 are addressed in the 2016 budget adopted in accordance with Section 6.06 of the Tax Code. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2015–2016 time period.

All personnel that are performing appraisal work must be registered with the Texas Department of Licensing and Regulation and are required to take appraisal courses to achieve the status of Registered Professional Appraiser. Appraisers must complete all coursework within 5 years of employment. After they are awarded their certificate, appraisers must comply with continuing education requirements per the Texas Administrative Code Rule 94.25.

Existing appraisal practices, which are continued from year to year, will be reviewed and kept current. In each year, real property cost and depreciation tables will be tested against verified sales data to ensure they accurately reflect current market data. Residential analyst staff will evaluate the residential cost and depreciation tables to ensure consistency of data with that of *Marshall & Swift*, which is a nationally recognized cost service. Commercial analyst staff will conduct studies of capitalization rates and current market rents to update income models, verify sales data, and adjust commercial depreciation and cost tables to reflect current market data.

Information Systems (IS) support will be detailed with year-specific functions identified and system upgrades scheduled. Computer generated forms will be reviewed for revisions based on year and reappraisal status. Legislative changes will be scheduled for timely completion and testing. Existing maps and data requirements will be specified and updates put in production as needed.

Planning and Organization

For each year, a calendar of key events with critical completion dates will be prepared for each major work area. This calendar identifies key events for appraisal, administrative, inquiry, and information systems. Production goals for field activities will be established and incorporated in the planning and scheduling process.

Apart from the work plan, key appraisal activities which occur every year include:

1. Any account that has been flagged for re-inspection or partial complete status as of January 1 of the prior year;
2. Any account that had a significant building permit issued from one of the cities from January 1 to December 31 and construction began prior to January 1;

3. Any account where data or inquiry has been provided to SCAD that indicates the property has had a conditional change that is not currently reflected on the record;
4. Every delineated market area or, “neighborhood”, using statistical analysis and mass appraisal market factors;
3. Any account or area deemed to be in need of reappraisal by supervision;
4. All business personal property accounts;
5. Any accounts in accordance with contracted appraisal services for minerals, industrial, etc.;
6. Homogeneous neighborhoods with at least 5 valid sales yielding a COD over 10; and
7. Heterogeneous neighborhoods with at least 10 valid sales yielding a COD over 15.

2015 & 2016 Calendar of Key Events (Attached in Appendix A)

System Development – Mass Appraisal

Beginning in 2009, the district began utilizing the Mass Appraisal Records System (MARS) Computer Assisted Mass Appraisal (MARS/CAMA) system developed by Beyond Appraisal, Inc. MARS/CAMA system revisions will be specified and scheduled with Information Systems. All computer forms and I.S. procedures will be reviewed and revised as required. The following details these procedures as they relate to the 2015 and 2016 tax years:

Real Property Valuation

Revisions to cost models, income models, and market models will be specified, updated and tested each tax year.

Cost schedules will be tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables will be tested for accuracy and uniformity through ratio studies and comparison with cost data from *Marshall & Swift*.

Land tables will be updated using current market data (sales) and then tested with ratio studies. The most recent vacant land sales will be closely reviewed to determine whether the rural neighborhood boundaries should be modified to accurately reflect changing patterns in the market values. Value modifiers will be developed for property categories by market area and tested on a pilot basis with ratio studies. Standardized land influence factors for adjusting for differences in physical characteristics (i.e. topography, road frontage, etc) will be developed from appropriate paired sales analyses derived from the sales used to calibrate the land tables.

Income, expense, and occupancy data will be updated in the income models for each market area or property type, and cap rate studies will be completed using current sales data. The resulting models will be tested using ratio studies.

Personal Property Valuation

Business personal property renditions are received from taxpayers between January 1 and May 15. Accounts will be reviewed as categories based on SIC codes (standard industrial classification codes). Account variance among the categories will be analyzed. A review of the current commercial vehicle registrations will be completed. This analysis will identify variances among currently assessed vehicle values and those that are commercially registered in the county.

Depreciation tables will be compared to state depreciation tables released by the comptroller's office. Density schedules, where utilized, will be updated as needed using data received during the previous tax year from renditions and hearing documentation. Valuation procedures will be reviewed, modified as needed, and tested.

Appraisal Notices

In accordance with Section 25.18(b) of the Tax Code which states that all real and personal property in the district be reappraised at least once every three years, Section 25.19(a) requires that, "By April 1 or as soon thereafter as practicable" the chief appraiser, "shall deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property." Furthermore, the Tax Code outlines the circumstances in which a notice should be mailed which include:

- (1) The appraised value of the property is greater than it was in the preceding year;
- (2) The appraised value of the property is greater the value rendered by the property owner;
or
- (3) The property was not on the appraisal roll in the preceding year.

Moreover, in accordance with Section 25.19(b)(1) – (b)(9), appraisal notices will be reviewed for legal sufficiency and correctness. Enclosures will be updated as needed to comply with legal requirements.

Lastly, the Smith CAD board of directors may allow the chief appraiser to observe Section 25.19(e) of the Tax Code which provides, "The chief appraiser, with the approval of the appraisal district board of directors, may dispense with the notice required by Subsection (a)(1) if the amount of increase in appraised value is \$1,000 or less." Every property owner will be sent a notice of appraised value at least once every 3 years.

Hearing Process

Protest hearing scheduling procedures for informal and formal appraisal review board hearings will be reviewed and updated as required. Standards of documentation will be reviewed and amended as required. The appraisal district hearing documentation will be reviewed and updated to reflect the current valuation methods and practices. Production of documentation will be tested and compliance with Tax Code requirements will be ensured.

Pilot Study

Whenever new procedures are considered, it is prudent to conduct a pilot study of the new procedures, including a ratio study in one or two areas of a jurisdiction to ensure the new procedures produce accurate and reliable results prior to full implementation. A pilot study can be a useful tool in developing or modifying the new procedures or for determining the contemplated procedures do not work as anticipated.

Data Collection – Identifying and Updating Relevant Characteristics for each Property

Field and office procedures will be reviewed and revised as required for data collection. Activities scheduled for each tax year include inspection of new construction, demolition, and remodeling, re-inspection of problematic market areas, and periodic re-inspection of the universe of properties.

New Construction/ Demolition

Appraisers performing reappraisals in the field are provided property record cards that contain specific information regarding the property being appraised. These cards contain brief legal descriptions, ownership information, property use codes, addresses, land size, sketches of improvements, a photograph of the property, as well as detailed information relating to all values for improvements.

New construction may be identified from various methods such as field inspections, building permits obtained from cities, or aerial photography. If physical inspection of the property indicates changes to improvements, the appraiser makes note of the changes in the field and returns them to the office to be keyed into the system. Examples of changes that might be made to an improvement are condition, building class, and effective age. Individual properties are also

reappraised due to changes in condition regarding fire, remodeling, or an addition or demolition of a portion of the improvement

Market Analysis

In addition to the reappraisal work plan, NBHDs will be analyzed annually. The real property NBHDs, stratified by property classification, will be tested for low or high sales ratios, and high coefficients of dispersion. NBHDs that fail any or all of these tests will be reviewed. Field reviews will be scheduled to verify and correct property characteristics data. Additional sales data will be researched and verified in order to assess whether the NBHD is correctly defined and stratified.

Sales Data

Sales data is also gathered by sending sales letters to the buyers of properties that the district knows changed ownership. Sales are confirmed from the direct parties involved whenever possible. SCAD subscribes to the Greater Tyler Area Board of Realtors *Multiple Listing Service*. Confirmation of sales from local real estate appraisers is also considered a reliable source.

Data listed on the property record is verified and updated as needed such as building classification, building size, additions, condition of structures and any change in characteristics that would affect the value of the property.

Individual sales are analyzed to verify whether they meet the definition of market value per Texas Property Tax Code Section 1.04(7). Arm's length (valid) transactions are preferred for mass appraisal purposes. In accordance with Texas Property Tax Code, Section 23.01 (c)(1) distressed (e.g. foreclosed, short sales) sales will be considered. In NBHDs where the number of sales is scarce, sales with non-typical financing may be used if the terms of financing are known and proper adjustments can be made to the sale price. Examples of reasons why sales may be deleted or not considered are:

1. Property acquired through foreclosures or auction, if the transaction does not meet the definition of market value in the Texas Property Tax Code.
2. Property sold between relatives.
3. The buyer or seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market rates.
5. Considerable improvements or remodeling have been done since the date of the sale and the appraiser is unable to make judgments on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area due to seller relocation or divorce proceedings.

7. The property is purchased through an estate sale.
8. The sale involves intangibles, such as goodwill.
9. There are value-related problems associated with the sale, i.e. incorrect land size or square footage of living area.
10. Property use changes occurring after the sale.

Furthermore, several sources are explored for economic and market data which can be used in market analyses. Some examples include: “Texas A&M Real Estate Center”, “Realty.com”, “Economic Development Council”, “Greater Tyler Association of Realtors”, “U.S. Bureau of Economic Analysis”, along with SCAD’s own collection techniques using surveys and deed information.

Market Area Delineation

There are approximately 100 market areas (or neighborhood areas) within the Smith CAD that are defined by the physical, economic, governmental and social forces that influence property values. The effects of these forces are used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable and manageable subsets for valuation purposes, known as neighborhoods (NBHDs). Delineation can involve the physical, geographic identification of NBHD boundary lines on a map or, it can also involve statistical stratification within a NBHD area based on attribute analysis. These homogeneous properties have been delineated into valuation NBHDs for residential property or economic class for commercial property. Because there are discernible patterns of growth that characterize a NBHD or market segment, analyst staff will evaluate and redefine the NBHD boundaries or market segments when necessary in order to ensure homogeneity of property characteristics.

Market factors are applied to NBHDs to add or subtract additional value to/from the total CAMA calculated value for each property record to represent the NBHD’s correct market adjusted value. Ratio studies, forecasting, and regression modeling are the primary methods for establishing trends and calculating the market factors (location factors) within a NBHD. Each method is described in detail in the appropriate appraisal manual. A detailed list of each NBHD with property population, average values, age, size, and location factors and a map of NBHD areas can be found in Appendix B.

The NBHD code is identified on the property record in MARS in the Owner module on the Ownership [1] tab. It is located on the right side of the screen on the third line under Situs Address. The naming conventions used are described in Appendix B.

Quality Control

Mass Appraisal is the valuation of many properties as of a given date, using standard procedures and statistical testing. The scale of mass appraisal requires that many people work on the process. It requires standardized procedures across many properties. Therefore, quality is measured differently in mass appraisal compared to single property appraisal. In mass appraisal, statistical methods are used to measure quality. These methods are described in the sections of this Reappraisal Plan under Valuation Policy – Reappraisal Cycle, Reappraisal Activities (paragraphs 1, 6), Performance Analysis, Production of Values.

During the field review process, the quality control division measures appraisal performance keyed to the concepts of Mass Appraisal quality assurance as required by USPAP, IAAO, and State law. The quality of data is important in establishing accurate values of property. The quality control process is performed by supervisory review of the appraisal work being done by field appraisers. Field appraisers are responsible for quality assurance of data entry.

A quality control team is responsible for confirmation of the accuracy of collected field data of the field appraisers for residential, commercial and business personal property. The quality control team will routinely audit field work of completed areas by performing random audits of property throughout the appraisal cycle. Once the field work audit is completed, a report will be generated by the quality control team. These results will be electronically filed by appraisal year.

Production of Values

Valuation models are specified and calibrated using market analysis of comparable sales and cost data, and market area specific income and expense data. Calculated values are tested for accuracy and uniformity using ratio studies. Property values in all market areas are reviewed for update each year.

Residential Real Property

Ratio studies will be conducted on each of the approximately 400 residential valuation neighborhoods in the district to judge the two primary aspects of mass appraisal accuracy - level and uniformity of value. The valuation process for residential property typically begins in September. Land analysis, sales outlier review, neighborhood sales analysis, and finalization of proposed estimates of value will likely occur from September through March.

Valuation Methods Used:

Cost Approach

The district will use a combined cost-market approach when valuing single-family and multi-family residential properties. Before each reappraisal year the base cost and any additional residential cost schedules will be reviewed and revised as needed.

Residential cost schedules are reviewed and revised using sales of newly constructed sold properties of varying construction quality in Smith County. In this method, the indicated “base cost” must be “backed into”. In the last several years this process has become more difficult with many home-builders using widely varying profit margins, often from one project to the next.

The district also uses the comparative unit method to develop the “base” cost of a structure. In this method the base would be the remaining difference (constant) after all additional components are determined by using the unit-in-place method. Table-driven cost factors, taken from *Marshall & Swift*, a nationally recognized commercial cost service, will be adjusted for local or regional differences in construction and labor costs. When reliable data is available from the local market it will be used, particularly with regards to secondary structures. The results of this comparison will be analyzed using several measures, including stratification by quality and review of estimated building costs, as well as land value to sales prices.

The focus on new cost (discussed above), may skew data that can result in a pattern of under-appraisal of older properties and neighborhoods. This sometimes occurs because of limited data in the market required to accurately adjust depreciation tables. Ratio studies limited to sales of homes with depreciated RCNs may be used to determine the necessary adjustment to the base-cost to more accurately appraise the older homes/neighborhoods. This enables efficient and more accurate direct equalization between neighborhoods, in effect providing for direct compensation of any appraisal inaccuracies in new construction on a neighborhood basis.

In 2015 and 2016 the methods described above will be used and the results reconciled to determine appropriate adjustments to the base-cost.

Neighborhood or Market Adjustment factors will be developed from appraisal statistics provided by ratio studies to ensure that estimated values reflect both the supply and demand side of the market. The following equation denotes the model used:

$$MV = [((RCN - D) + AV) * MA] + L$$

where MV= appraised or estimated market value
 RCN= replacement cost new of improvement(s)
 MA= Market Area-specific adjustment factor
 D= accrued depreciation
 AV= additional improvement value
 L= land value

Market Area - specific adjustment factors are applied to account for local differences between defined areas. This appraisal phase is also known as direct equalization.

Residential land values are estimated based on market sales. Adjustments to land appraisals may be based on parcel size, shape, rights-of-way or easements, slope, drainage issues, and where necessary, economic obsolescence. Land values are calculated by any of the various units in place or, when data is insufficient to accurately determine the appropriate unit or unit values, by site value.

In saturated Market Areas (Neighborhoods) where there are insufficient vacant land sales available, market area specific adjustment factors for land are calculated based upon ratio studies. The appropriate land adjustment will be determined by calculating the MA factor required to achieve an appropriate land: total value or land: total sale price ratio. This model may be described in equation form as follows:

$$MV = ((RCN-D) + AV) + (L * MA)$$

After this has been completed, the ratio study will then be used to determine whether an additional MA factor is required to adjust the improvement values to accomplish accurate appraisals. The model required to adjust both the improvement and land values may be described in the equation form as follows:

$$MV = [((RCN-D) + AV) * MA] + (L * MA)$$

The sales used to determine the market adjustment factor(s) will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor(s) calculated for each update neighborhood will be applied uniformly to all properties within a neighborhood and a second set of ratio studies will be generated that compares recent sale prices with the proposed market values for these sold properties. From this set of ratio studies, the analyst will judge the appraisal level and uniformity in both update and non-update neighborhoods.

Sales Comparison Approach

As indicated in *Property Appraisal and Assessment Administration* (IAAO, 1990), in the absence of a sale of the subject, sales prices of comparable properties are usually considered the best evidence of market value. The sales comparison approach models the behavior of the market by comparing the properties being appraised with comparable properties that have recently sold or for which offers to purchase have been made. Their sales prices will then be adjusted for differences from the subject and a market value for the subject is estimated from the adjusted sales prices of comparable properties.

Although the district does not use the direct sales comparison approach as a primary method of valuation, it is, on occasion, used for verification of market value estimates.

Income Approach

The income approach is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its life. In other words, value is the estimated present value of future benefits, namely income and proceeds from the sale of the property. The appraiser must estimate income from a property and capitalize the income into an estimate of current value.

The model used to estimate the present value of income expected in the future is represented by the following formulas known as IRV.

Value = Income/Rate or, Income = Rate x Value or, Rate = Income/Value

The income approach is most suitable for types of properties frequently purchased and held for the purpose of producing income, such as apartments, commercial buildings, and office buildings. It is not conducive to the valuation of single-family residential properties that are seldom rented, or where market demand factors such as personal preferences or location unduly influence the market.

Inventory Residential Property

Residential improved and vacant property, when qualified as an inventory, will be appraised in compliance with the Texas Property Tax Code, Section 23.12 (a).

In general, the district uses its land value estimates and the actual itemized construction, labor, and material costs, plus other soft or indirect costs to estimate market value as of the assessment date. The market values of improved inventory will be reviewed annually and inventory consideration will be eliminated when ownership transfers to the individual property owner.

Vacant residential inventory, when appropriate, will be valued using a discounted cash flow formula that considers value relative to the income or cash flow, the interest or discount rate, and the number of years the property is likely to be held. As with improved inventory, full market value will be applied once the vacant land is absorbed and ownership transfers for the purpose of residential construction.

Agricultural and Timber Land

The appraisal of agricultural or timber land is governed by Chapter 23 of the Tax Code. The appraised value of qualified open-space or timber land is determined on the basis of the category of land, using accepted income capitalization methods applied to average net to land.

Schedules for valuing qualified land have been developed for various agricultural uses and types of timber production. These schedules are reviewed annually and updated as needed using data from recognized sources such as the Texas Forest Service and the Texas Agricultural Extension

Service as well as local landowners engaged in leasing land for agricultural use. Agricultural/Timber schedules are periodically reviewed with the district's Agricultural Advisory Board.

Commercial Real Property

All commercial properties including but not limited to retail properties, apartments, warehouses, medical offices, golf courses, office buildings and mobile home parks will be valued by the cost approach, the income approach, or the sales comparison approach as deemed most appropriate pursuant to Section 23.0101 of the Tax Code. Ratio studies will be performed to test the level and uniformity of appraisal within specific property use categories.

Valuation Methods Used:

Cost Approach

The cost approach to value will be applied using the comparative unit method. This methodology involves the use of national cost data estimating services as well as actual cost information on comparable properties whenever possible. Cost models are typically developed based on *Marshall & Swift Service* and cost tables developed from local construction indexes. Cost models include the use of replacement cost new (RCN) of all improvements. The "replacement cost" will be used because it values the cost of a property that is a utility equivalent of the property being appraised using current construction methods and materials. Such costing is contra to "reproduction cost", which is defined as the cost to construct an exact duplicate of the property being appraised. Replacement cost new includes comparative base rates, per unit adjustments and lump sum adjustments. Time and location modifiers will be necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost estimating service is used as a primary basis for our cost models, local modifiers will be applied to adjust the base costs specifically for Smith County.

Depreciation schedules will be developed based on what is typical for each property type of a specific age. Depreciation schedules have been implemented for what is typical of each major class of commercial property by economic life categories. Schedules have been developed for improvements with various terms of estimated expected economic life. These schedules will be tested periodically to ensure they will be reflective of current market conditions. The actual and effective ages of improvements will be noted in the CAMA software. Effective age estimates will be based on the utility of the improvements relative to the improvement's total economic life and its competitive position in the marketplace.

Market adjustment factors such as external, economic and functional obsolescence will be applied, if warranted. A depreciation calculation override will be applied if the condition or effective age of a property varies from the norm. This override is indicated by appropriately noting the physical condition and functional utility ratings on the property data characteristics. These adjustments will typically be applied to a specific property type or location and will be developed through ratio studies or other market analyses. Accuracy in the development of the

cost schedules, condition ratings, and depreciation schedules usually minimize the necessity of this type of an adjustment factor.

Sales Comparison Approach

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized not only as a primary method for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. Pertinent data from actual sales of properties, both vacant and improved, will be obtained throughout the year in order to analyze relevant information, which is then used in all aspects of valuation. Sales of similarly improved properties can provide a basis for the depreciation schedules in the cost approach, rates and multipliers used in the income approach, and as a direct comparison in the sales comparison approach. Improved sales will also be used in ratio studies, which afford the analyst an excellent means of judging the present level and uniformity of the appraised values.

Based on the market data analysis and review discussed in the cost, income and sales approaches, the cost and income models will be calibrated annually. The calibration results will be keyed to the schedules and models in the CAMA system for utilization on all commercial properties in the district.

Income Approach

The income approach to value will be applied to those real properties that are typically viewed by market participants as “income producing”, which are bought and sold based on the property’s ability to produce income, and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimation of market rent. This is derived primarily from actual rent data furnished by property owners and local market study publications. This per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent. A secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, escalations, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income or EGI.

Allowable expenses and expense ratio estimates will be based on a study of the local market, with the assumption of “prudent management”. An allowance for non-recoverable expenses such as leasing costs and tenant improvements will be included in the expenses. A non-recoverable

expense represents costs that the owner pays to lease rental space. Different expense ratios will be developed for different types of commercial property based on use. For instance, retail properties are most frequently leased on a triple-net basis, whereby the tenant is responsible for his pro-rata share of taxes, insurance and common area maintenance. In comparison, a multi-tenant office building is most often leased on a base year expense stop. This lease type stipulates that the owner is responsible for all expenses incurred during the first year of the lease. However, any amount in excess of the total per unit expenditure in the first year is the responsibility of the tenant. Under this scenario, the total operating expense in year one establishes the base rate. Any increase in expense over the base rate throughout the remainder of the lease term would be the responsibility of the tenant. As a result, expense ratios will be implemented based on the type of commercial property.

Another form of allowable expense is the replacement of short-lived items, such as roof or floor coverings, air conditioning or major mechanical equipment, or appliances requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on an annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves. Subtracting the allowable expenses (inclusive of non-recoverable expenses and replacement reserves) from the effective gross income yields an estimate of net operating income or NOI.

Rates and multipliers will be used to convert income into an estimate of market value. These include income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market and are substantiated by national and regional surveys produced by such companies as Korpacz Real Estate Investor Survey.

Capitalization analysis will be used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses will be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. Additionally, overall capitalization rates can be derived from the built-up method, band-of-investment, debt coverage ratio, and published sources for similar properties, as well as results from verified sales. The capitalization rates relate to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publications, as well as cap rate studies conducted by the district using verified sales and income information for that specific property.

Rent loss concessions will be made on specific properties with known vacancy problems. A rent loss concession accounts for the impact of lost rental income while the building is moving toward stabilized occupancy. The rent loss will be calculated by multiplying the rental rate by the percent difference of the property's stabilized occupancy and its actual occupancy. Build out

allowances (for first generation space or retrofit/second generation space) and leasing expenses will be added to the rent loss estimate. A leasing expense necessary to bring the property to a stabilized level is also included in this adjustment. The total adjusted loss from these real property operations will be discounted using an acceptable risk rate. The discounted value, inclusive of rent loss due to extraordinary vacancy, build out allowances and leasing commissions, becomes the rent loss concession and will be deducted from the value estimate of the property at stabilized occupancy. A variation of this technique allows that for every year that the property's actual occupancy is less than stabilized occupancy a rent loss deduction may be estimated. Conversely, if a property were consistently above the stabilized occupancy level as of the appraisal date, the market would pay a premium for this situation. In this instance, the present value of the excess income over the stabilized level will be added to the value of the property.

Industrial Real Property

These properties will be valued each tax year by district staff. Industrial properties will typically be valued on a cost approach basis since these properties have a low frequency of being bought and sold in the open market compared to commercial and residential properties. In addition, since these properties are owner occupied, the income approach to value will rarely be applicable to industrial properties.

Some special use properties, such as amusement facilities, will be valued in the commercial section. An income approach may be used to value these properties.

Valuation Methods Used:

Cost Approach

The cost approach is most applicable to the valuation of industrial properties. The values will be appropriately adjusted for age and condition and, if warranted, additional adjustment will be made for facility utilization. For example, two facilities making the same or similar products will not necessarily have values close together because one facility may have better efficiencies, which makes that facility worth more in the market. The market's estimation of the worth of a facility will be taken into account since there will rarely be any similar properties available for comparison under the sales or income approaches to value.

Cost schedules will be tested 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 will be tested for accuracy and uniformity using cost data primarily from *Marshall & Swift*.

Sales Comparison Approach

As previously stated, industrial real property does not have a history of being bought and sold with any regularity in the open market. In fact, most industrial facilities remain just as they are, without changing ownership.

The few sales of industrial facilities that do occur are typically difficult to analyze. The sales are usually part of a merger, acquisition or liquidation. Intangible considerations may be part of the sales price, but are not typically disclosed. Acquiring verifiable sales of stand-alone industrial properties, in order to have a representative sample of properties when valuing industrial properties, is a challenge.

Utility properties, such as electric generation, electric transmission, telephone, and cable systems are typically sold on a unit basis. In other words, when a utility sells, it sells as an entire company, not piecemeal assets. This makes the sales comparison approach difficult to apply.

Income Approach

Industrial facilities are rarely valued by the income approach to value since they are usually owner occupied. These facilities are usually general commercial structures built to meet an industrial owner's very specific needs over a certain period of time. In other words, an industrial facility is built for that owner's needs and not built to lease out the facility to another industrial user. There are not enough industrial facilities built by industrial users that are leased out to other industrial users to be a meaningful universe of properties for valuation purposes, if they can be found at all.

Industrial real property valuation analysts consider all three approaches to value to see which approach is most applicable to the property being valued. Usually, the cost approach is most applicable for the reasons previously given, but if there are any commercial properties that are closely similar to the industrial property being valued, then the approach to value for the commercial property is reviewed to see if its method is suitable for the industrial property being examined.

The income approach is the most valid approach to use in valuing utility properties. The reason is that the unit as a whole is being valued and the result apportioned to the component parts of the whole. The worth of this income stream can be compared to other investment opportunities to select the proper capitalization rate to apply to the income stream to estimate the value of the system. The worth of a utility is the income stream the system will generate compared to alternative investments that may have less risk in the market. The capitalization rate that is used to estimate the value of the income stream from the utility will always have a risk component in the capitalization rate. The usual forms of depreciation will be applied to the valuation and any additional consideration for economic issues will be applied. These factors will usually be reflected in the risk portion of the capitalization rate.

Business and Industrial Personal Property

Valuation Methods Used:

Cost Approach

An approach to the valuation of business and industrial personal property is the cost approach. Cost analysis will be developed based on Standard Industrial Classification (SIC) codes. Data will be reviewed to conform to changing market conditions, if necessary.

Cost data is used to derive valuation summaries for specific categories of assets and/or SIC codes. The summaries indicate a range of values for replacement cost new (RCN) per square foot (or applicable unit), where available.

These values will be used to estimate the value of new accounts for which no property owner's rendition is filed. They also establish parameters for testing the valuation of property for which prior years' data exist or for which current year rendered information is available. This approach uses RCN, which is developed from property owner reported historical cost or other sources.

The percent good depreciation factors will be compared with the depreciation schedules for furniture, fixtures, and equipment provided by the Property Tax Assistance Division of the State Comptroller's Office when available. This mass appraisal percent good depreciation schedule is used to ensure that estimated values are uniform and consistent within the market. RCN and percent good depreciation factors will be utilized to develop value estimates using the following formula:

MARKET VALUE ESTIMATE = RCN X PERCENT GOOD FACTOR

Sales Comparison Approach

Business personal property is typically sold as part of the business as a whole and not by itself, which makes this approach unsuitable for valuing most personal property. This approach is only suitable for the valuation of certain types of vehicles, heavy equipment, and airplanes. Value estimates for vehicles will be provided by independent sources and are based on data furnished by National Market Reports. These types of properties will be appraised using published market guides such as NADA book values or Aircraft Bluebook Price Digest.

There are not enough known sales of industrial personal property to have a meaningful population of sales for value comparison purposes. This category of personal property is inclusive of all types at a facility, such as furniture, computers, and machinery. It is typical for personal property to be included in the sale of a facility, instead of being sold separately. There may be subsets of personal property that are sold, but that does not provide the sales of all personal property necessary to make value comparisons under the sales approach.

Income Approach

The income approach has limited use in the appraisal of machinery, equipment, furniture, fixtures, and leasehold improvements because of the difficulty in estimating future net benefits; except in the case of certain kinds of leased equipment. When reliable data on equipment leases is available, the income approach may be used to estimate fair market value of the equipment.

The income approach is not suitable in the appraisal of industrial personal property because the industrial facility operator in the production of an end service or product is using the personal property. Industrial facilities are not in the business of leasing their personal property to another industrial facility for the production of an end service or product.

Oil and Gas Property

Smith County Appraisal District contracts with Capitol Appraisal Group, Inc. (CAGI) to appraise all oil and gas properties annually. The Reappraisal plan states:

1. Identification of new property and its situs

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

2. Identifying and updating relevant characteristics of all oil and gas properties to be appraised

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

3. ***Defining market areas in the district and identifying property characteristics that affect property value in each market area***

Oil and gas markets are regional, national and international. Therefore, they respond to market forces beyond defined market boundaries as observed among more typical real properties.

4. ***Developing an appraisal approach that best reflects the relationship among property characteristics affecting value and best determines the contribution of individual property characteristics***

Among the three approaches to value (cost, income, and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.

5. ***Comparison and review***

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

6. ***Availability of Market data***

Market data used in the valuation of a property is available to the CAD and the property owner upon request, or may be available in electronic format for viewing on the CAG website <http://www.cagi.com>.

Preparation of the Appraisal Roll

Once the appraisal roll is completed and all accounts and improvements have been updated, Section 25.22(a) of the Property Tax Code states, "By May 15 or as soon thereafter as practicable, the chief appraiser shall submit the completed appraisal records to the appraisal review board for review and determination of protests."

Each tax year, the mass appraisal report is prepared and certified by the chief appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The

mass appraisal report is completed in compliance with USPAP Standard Rule 6-8. The signed certification by the chief appraiser is compliant with USPAP Standard Rule 6-9.

Final Performance Analysis

Value Defense

The appraisal district, to meet its burden of proof for market value and equity in both informal and/or formal appraisal review board hearings, will rely on data in its possession or data obtained from other sources, as appropriate. Inspection and/or disclosure of evidence and related materials will comply with Section 41.461 of the Tax Code. Disclosure of such data will be compliant with statutory confidentiality requirements.

Independent Performance Test

In addition to sales ratio studies performed by the appraisal district, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a biannual property value study (PVS) of each Texas school district and each appraisal district. As part of this biannual study, the code requires the Comptroller to use sales and recognized auditing and sampling techniques, to test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid, and determine the level and uniformity of property tax appraisal in each appraisal district. Each school district is arrayed by value and stratified into quartiles with the lowest 5% of a school districts value omitted from the study. Moreover, real estate is separated into several categories to test each independently.

The Property Value Study, quarterly ratio studies, and the prior year's mass appraisal report are all used in conjunction to determine proper direction for the future year's reappraisal efforts. This outside (third party) ratio study provides additional assistance to Smith County Appraisal District in determining areas of market activity or changing market conditions. Results from the upcoming 2015 Property Value Study will be reviewed and analyzed by appraisal managers. Geographic areas or property categories with unsatisfactory ratio results will be added to the work plan for the 2016 reappraisal cycle.

Appendix A

Calendar of Events

2015 & 2016 RESIDENTIAL CALENDAR OF EVENTS

[illegible]

2015 & 2016 COMMERCIAL/ INDUSTRIAL CALENDAR OF EVENTS

[illegible]

2015 & 2016 PERSONAL PROPERTY CALENDAR OF EVENTS

	Aug	Sep.	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
Appraisal Contractors:												
Assign Accounts												
Deliver estimates of value												
Re-inspection/Discovery												
Valuation:												
Develop and Test Schedules												
Rendition Rvw/Finalize Values												
Prior Year Correction Hearings												
Prior Year Corrections												
Current Year Hearings												

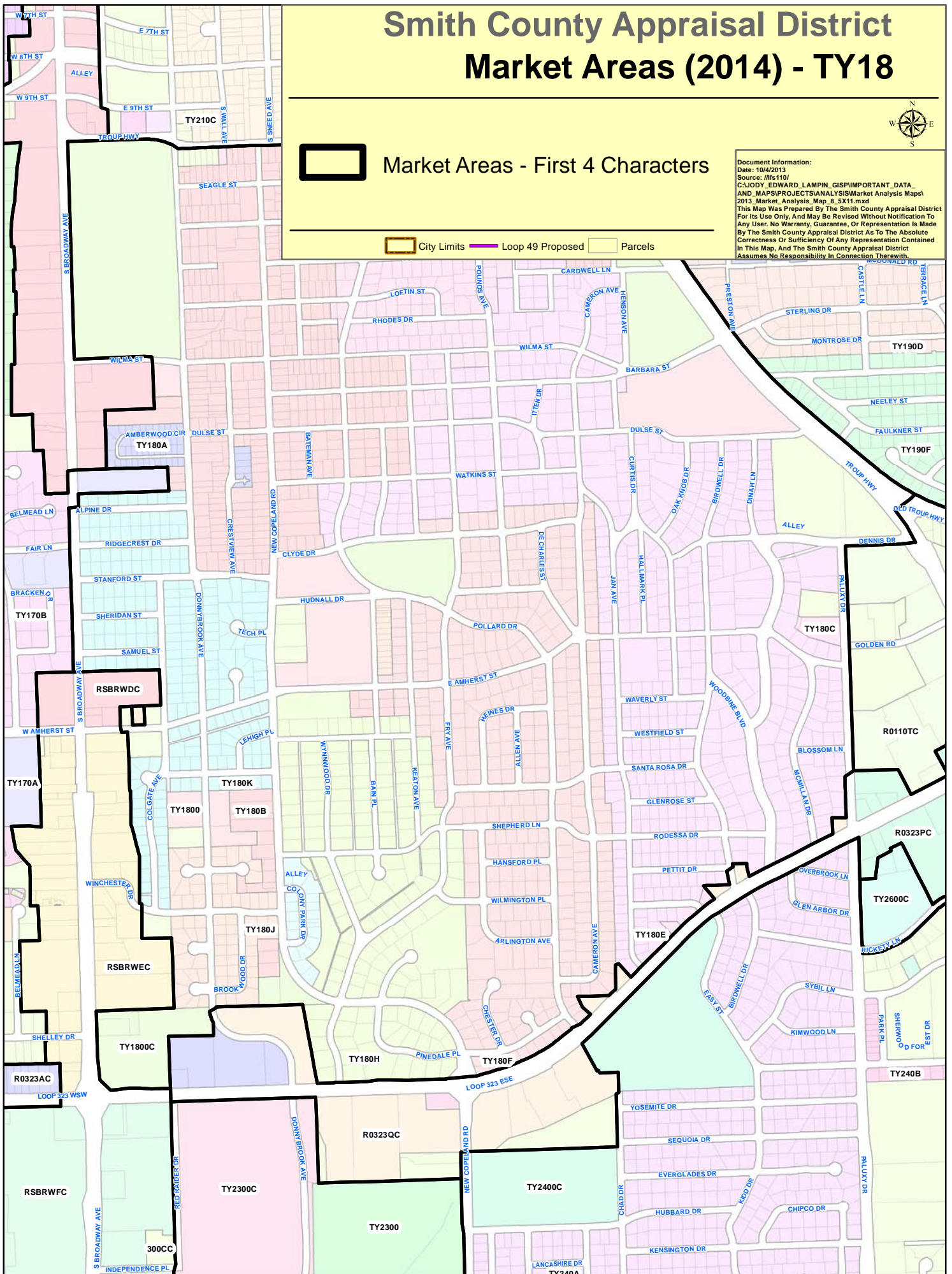
Appendix B

Neighborhood Detail

Market Areas - First 4 Characters

Parcels

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2013_Market_Analysis_Mx0 6_SX11.mxd
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Smith County Appraisal District Market Areas (2014)



Market Areas - First 4 Characters



City Limits



Loop 49 Proposed



Parcels

Document Information:

Date: 10/4/2013

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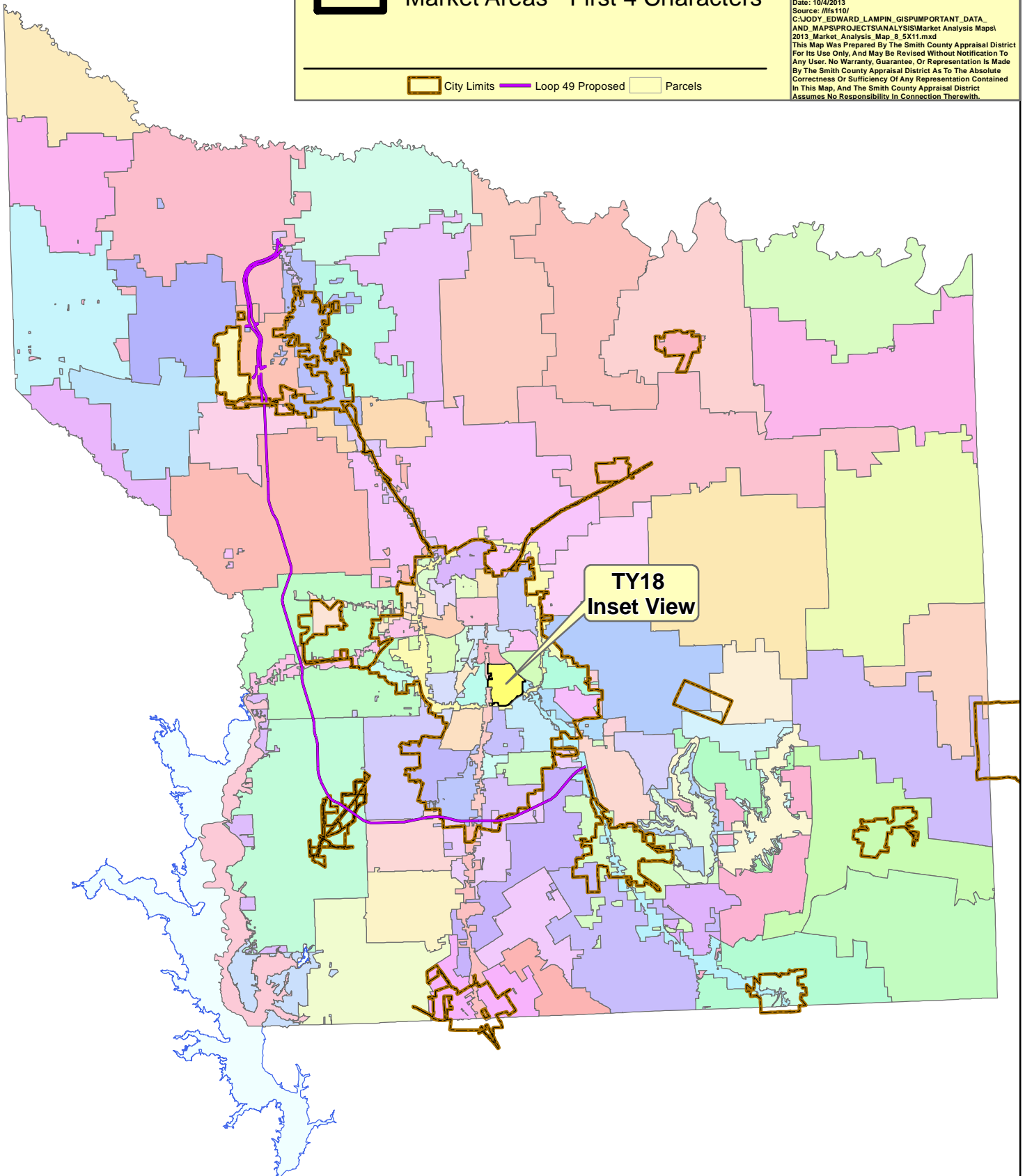
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TY18
Inset View



NBHD - SUBDIVISION POPULATION - DETAIL

NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR	BUILT	B CL	SFLA	LOC	FCTR	AA	L	ACRES
AR0100	63		40,695		11,807		51,939	1980		2.59	1299	1.00		1.00		2.320
AR0100M	15		20,208		1,450		20,305			0.14		1.00		1.00		0.033
AR0200	234		57,049		8,512		65,379	1968		3.16	1407	1.00		1.00		1.349
AR0200C	2		18,995		5,500		24,495	1933		3.00	1670	1.00		1.00		0.750
AR0200M	35		22,738				22,738			0.15		1.00		1.00		0.029
AR0300	497		56,423		9,849		66,014	1958		3.55	1403	1.10		1.00		1.085
AR0300C	1		41,700		3,800		45,500					1.00		1.00		0.553
AR0300M	42		21,087		4,577		21,305	1956		0.39	1180	1.00		1.00		0.038
AR0400	81		48,917		6,572		55,326	1966		2.99	1360	1.00		1.00		1.484
AR0400M	10		34,986				34,986	1998		0.59	1247	1.00		1.00		0.000
BU0100	14		185,317		48,922		234,238	2004		4.78	2621	1.00		0.92		0.874
BU0100M	70		22,292				22,292			0.14		1.00		1.00		0.011
BU010B	2		78,608		188,220		172,718	1994		5.20	2207	1.00		1.00		1.511
BU010M	52		21,914		7,122		28,899	1984		0.45	950	1.00		1.00		0.190
BU01A0	396		27,497		12,058		39,554	1981		1.18	1295	1.00		0.96		0.059
BU01AB	289		89,440		82,313		171,468	1984		3.47	1662	1.00		0.89		0.112
BU01C0	54		125,587		27,510		153,098	1999		5.21	1642	1.04		0.36		0.517
BU01F0	358		164,273		31,964		196,148	1998		5.69	2028	1.04		0.60		0.199
BU01FB	152		223,279		169,636		392,915	1987		5.97	2111	1.05		1.00		0.086
BU01G0	3		166,985		39,599		206,584	1989		5.80	2499	1.00		1.00		1.767
BU01GA	190		158,919		23,189		182,108	1988		5.71	2145	1.00		0.99		0.112
BU01GB	122		261,998		211,192		473,190	1983		6.19	2693	1.00		1.00		0.075
BU01GC	153		146,722		58,085		204,807	1982		5.60	2279	1.04		-0.07		0.046
BU01GV	77		167,843		36,873		204,716	1986		5.78	2233	1.02		0.76		0.038
BU0200	141		128,606		31,942		159,642	1990		4.84	1844	1.00		1.00		1.512
BU0200C	1		79,446		70,000		149,446	1983		4.50	1460	1.00		1.00		4.000
BU0200M	10		26,155				26,155			0.14		1.00		1.00		0.000
BU0300	117		105,940		24,215		130,155	1978		4.82	1778	0.94		0.90		0.934
BU0300M	9		13,622				13,622			0.10		1.00		1.00		0.000
BU03A0	205		45,674		11,392		57,010	1961		2.91	1264	1.14		0.96		0.086
BU03B0	122		81,542		28,178		109,720	1981		4.49	1442	1.11		0.43		0.023
BU03BA	140		108,417		12,776		121,193	1992		4.97	1630	1.10		0.96		0.029
BU03D0	56		111,824		16,355		128,179	1989		4.99	1805	1.00		0.33		0.985
BU03E0	80		152,099		24,941		177,040	1999		5.58	1926	1.05		1.00		0.344
BU03H0	105		272,284		48,600		320,884	2006		6.68	2750	0.98		0.40		1.076
BU03I0	9		529,469		142,221		671,690	2007		7.40	3873	1.00		1.00		1.305
BU03J0	30		277,152		55,318		332,470	2006		6.71	2782	1.00		0.06		0.726
BU0400	23		71,527		18,140		89,667	1971		3.71	1430	1.00		1.00		1.472
BU0400M	3		20,706				20,706			0.13		1.00		1.00		0.000
BU04A0	42		340,641		50,597		391,238	2007		6.86	2798	1.00		1.00		1.946
CH0100	650		27,773		5,027		32,677	1957		2.29	1183	1.00		0.91		0.648
CH0100C	4		20,106		5,040		25,146				1428	1.00		1.00		0.651
CH0100M	89		16,715		3,780		16,757			0.12		1.00		1.00		0.006
CH0200	666		62,944		6,310		69,130	1974		3.42	1470	1.15		0.87		1.119
CH0200M	60		24,516		18,753		24,828	2011		0.23	2373	1.00		1.00		0.110
CH0300	227		46,426		7,838		53,781	1976		2.81	1386	1.00		1.00		1.810
CH0300M	51		28,399				28,399			0.17		1.00		1.00		0.000
CH0400	261		82,441		12,914		95,157	1977		3.74	1603	1.25		0.86		1.296
CH0400M	17		30,153				30,153			0.18		1.00		1.00		0.000
CH0500	206		72,498		12,737		84,926	1978		3.07	1596	1.20		0.79		1.903
CH0500M	18		36,280				36,280			0.19		1.00		1.00		0.000
CH0600	113		69,353		17,979		82,877	1979		2.51	1492	1.13		0.95		1.332
CH0600A	66		155,138		16,343		171,482	1987		5.00	1929	1.17		1.00		1.861
CH0600M	14		29,960				29,960			0.17		1.00		1.00		0.000
CH06A0	14		298,516		55,748		354,264	2007		6.79	2799	0.86		1.00		1.388
CH0700	62		139,525		19,721		159,246	1988		5.07	1885	1.07		0.65		1.338
CH0700M	1		37,045				37,045			0.20		1.00		1.00		0.000
CH070A	6		28,990		15,484		44,474			0.20		1.00		1.00		1.496
CH0800	658		65,774		9,737		75,186	1965		3.53	1462	1.20		0.91		1.218

NBHD - SUBDIVISION POPULATION - DETAIL

NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR	BUILT	B CL	SFLA	LOC	FCTR	AA	L	ACRES
CH0800C	4		93,952	13,323	107,275	1995	5.15	1944	1.00	1.00	1.296					
CH0800M	61		19,358		19,358	1979	0.55	600	1.00	1.00	0.038					
CH08A0	237		78,886	12,713	91,385	1977	4.04	1552	1.18	0.27	0.266					
CH08C0	112		111,568	18,924	130,491	1980	4.73	1883	1.20	0.04	1.198					
CH08D0	111		122,080	31,873	153,953	1981	5.04	1973	1.20	0.05	0.667					
CH08D1	56		123,995	50,473	174,468	1980	5.27	2007	1.06	0.98	0.399					
CH08G0	37		218,405	21,387	239,792	1991	5.95	2745	1.20	0.48	1.765					
CH08H0	56		229,740	45,991	275,732	2000	6.25	2576	1.20	-0.12	0.804					
CH0900	3		62,919	6,090	69,009	1955	4.17	1685	1.00	1.00	2.113					
GL0100	91		51,743	6,221	57,759	1975	3.38	1415	1.00	1.00	1.556					
GL0100M	13		28,721		28,721		0.17		1.00	1.00	0.000					
GL0200	322		55,771	9,026	64,432	1970	3.39	1469	1.00	1.00	1.756					
GL0200M	47		25,096	9,605	25,300		0.16		1.00	1.00	0.065					
GL02A0	26		114,531	9,333	123,864	1984	4.65	1806	1.00	1.00	2.186					
GL02B0	51		153,812	15,001	168,813	1995	5.30	2091	1.00	0.12	0.158					
GL02C0	28		30,533	4,861	35,220	1981	2.10	1176	1.00	1.00	1.613					
LI0100	240		79,585	13,265	90,252	1980	3.63	1477	1.15	0.93	1.289					
LI0100M	20		26,928		26,928		0.16		1.00	1.00	0.000					
LI010M	60		39,230	16,402	55,084	1991	1.36	1598	1.00	1.00	2.517					
LI0200	93		67,193	8,711	75,624	1978	3.28	1600	1.00	1.00	1.350					
LI0200M	12		22,151		22,151		0.16		1.00	1.00	0.167					
LI020M	10		34,099	10,586	42,568	1988	1.26	1257	1.00	1.00	1.728					
LI0300	165		85,515	10,541	95,609	1990	3.24	1623	1.12	1.00	1.491					
LI0300C	1		45,177	7,352	52,529	1987	3.50	1136	1.00	1.00	0.571					
LI0300M	29		33,942		33,942		0.19		1.00	1.00	0.000					
LI030M	104		37,643	9,391	46,854	1989	1.14	1613	1.00	1.00	1.547					
LI0400	250		80,560	13,894	94,121	1978	3.74	1602	1.07	0.98	1.280					
LI0400C	1		17,719	6,675	24,394		0.10		1.00	1.00	0.750					
LI0400M	9		21,589		21,589		0.13		1.00	1.00	0.000					
LI04A0	22		81,788	11,818	93,606	2004	4.50	1272	1.06	0.90	0.654					
LI04G0	16		192,453	28,121	220,573	2008	6.13	2246	1.00	0.29	0.696					
LI04I0	35		237,253	35,923	273,176	2008	6.48	2655	1.00	0.28	1.082					
LI0500C	5		44,078	102,395	125,994	1964	4.04	1451	1.00	1.00	0.525					
LI0500M	25		13,561		13,561		0.12		1.00	1.00	0.000					
LI050B	40		120,993	16,249	133,993	1992	2.20	1583	0.99	0.89	0.486					
LI050M	5		45,368	15,129	60,496		0.26		1.00	1.00	1.904					
LI05A0	290		57,163	13,071	70,234	1961	4.29	1294	1.06	1.00	0.303					
LI05AA	64		12,792	15,438	27,747	1945	2.05	881	1.00	1.00	0.775					
LI05AB	105		30,883	10,980	41,863	1945	3.66	1020	1.00	1.00	0.358					
LI05B0	218		80,858	16,266	97,124	1977	4.53	1498	1.09	0.85	0.328					
LI05BA	127		92,843	16,060	108,903	2004	4.84	1321	1.04	0.51	0.153					
LI05C0	121		94,730	15,643	110,373	1984	4.75	1622	1.03	0.32	0.110					
LI05D0	163		104,107	17,335	121,442	1988	5.02	1726	1.02	0.83	0.108					
LI05E0	256		113,522	15,701	129,224	2001	5.29	1652	1.00	0.06	0.270					
LI05F0	103		118,067	20,825	138,892	1980	5.19	1918	1.00	1.00	1.370					
LI05G0	59		104,701	26,636	131,337	2002	5.29	1554	1.00	-0.03	0.000					
LI05H0	176		131,395	23,858	155,253	1999	5.51	1819	1.00	0.95	0.440					
LI05I0	104		177,546	22,404	199,950	1994	5.83	2428	1.00	1.00	0.830					
LI05J0	112		174,860	32,489	207,349	2009	6.26	2037	0.95	0.82	0.100					
LI05K0	151		227,682	32,374	260,056	2002	6.27	2547	1.00	0.77	0.977					
LI0600	73		95,442	13,473	108,916	1983	4.51	1677	0.95	1.00	1.086					
LI0600M	3		16,830		16,830		0.10		1.00	1.00	0.000					
LI06K0	72		136,797	29,858	166,655	2006	5.52	2052	1.00	-0.02	0.596					
LI0700	115		81,397	15,117	96,382	1980	3.76	1567	1.00	1.00	1.220					
LI0700M	29		31,121		31,121	1985	0.29	1456	1.00	1.00	0.020					
LI070M	73		43,352	13,445	56,612	1997	0.65	1500	1.00	1.00	1.195					
LI08A1	278		157,942	120,523	278,465	1981	5.48	1872	1.02	1.00	0.031					
LI08B1	154		124,582	35,751	160,334	1981	5.30	1889	0.96	0.99	0.013					
LI08C1	745		98,587	20,403	118,990	1978	4.86	1659	1.04	1.00	0.017					

NBHD - SUBDIVISION POPULATION - DETAIL

NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR	BUILT	B	CL	SFLA	LOC	FCTR	AA	L	ACRES
LI08D1	259		178,839		21,002		199,841	1995		5.78		2187		1.05	1.00		0.016
LI08E1	144		117,696		41,058		158,754	1978		5.13		1941		0.98	1.00		0.027
LI08F1	116		249,778		51,470		301,248	2001		6.44		2663		0.97	1.00		0.446
LI0900	129		90,612		15,213		105,353	1979		4.16		1561		1.00	1.00		1.224
LI0900C	1		30,023		15,765		45,788	1942		4.20		1552		1.00	1.00		1.051
LI0900M	5		18,608				18,608			0.10				1.00	1.00		0.000
LI090M	18		35,959		8,097		44,055	1984		1.28		1500		1.00	1.00		0.393
LI1000	111		86,193		14,304		100,240	1981		3.78		1617		1.00	1.00		1.179
LI1000M	6		26,177				26,177			0.15				1.00	1.00		0.000
LI10G0	18		145,884		33,415		179,299	1991		5.72		2052		1.00	1.00		0.245
LI1100	12		64,663		8,452		73,114	1984		2.70		1301		1.00	1.00		2.106
LI1100M	1		29,941				29,941			0.20				1.00	1.00		0.000
LI1200	93		152,043		19,267		170,689	1996		5.06		2092		1.05	0.68		1.617
LI1200M	8		16,758				16,758			0.14				1.00	1.00		0.000
LIEDC0	1		144,359				144,359	1994		6.10		1516		1.00	1.00		0.000
LTE000	234		120,565		20,214		140,779	1994		4.60		1831		1.00	1.00		0.624
LTE000M	3		30,642				30,642			0.17				1.00	1.00		0.000
LTE100	378		162,131		129,223		291,353	1988		5.24		2019		1.00	1.00		0.543
LTW000	416		222,141		221,451		441,995	1978		5.16		2121		1.00	1.00		0.386
R0031AC	20		43,007		32,108		75,115	1955		3.59		1554		1.00	0.91		1.322
R0069ZC	7		58,161		73,530		131,692	1962		3.67		1473		1.00	1.00		2.110
R0110UC	9		35,786		69,437		105,223	1952		3.77		1379		1.00	1.00		0.637
R0110VC	10		49,709		27,151		76,859	1963		3.58		1775		1.00	1.00		1.729
R0110WC	3		87,139		15,153		102,292	1992		4.50		1450		1.00	0.39		0.110
R0110XC	21		87,384		26,621		114,005	1960		4.47		1631		1.00	0.14		1.288
R0110YC	43		74,031		14,207		88,237	1969		4.07		1617		1.00	0.42		1.408
R0110ZC	50		44,148		9,050		53,198	1951		3.84		1323		1.00	0.95		0.344
R0323CC	1		46,539		7,014		53,553	1940		4.50		1914		1.00	1.00		1.336
R0323GC	2		56,305		20,135		76,440	1964		4.35		1623		1.00	0.47		0.993
R0323IC	1		26,189		4,725		30,914			0.10				1.00	1.00		1.000
R0323JC	7		26,337		7,402		33,738	1958		3.68		1566		1.00	1.00		0.919
R0323MC	2		11,181		36,219		47,400							1.00	1.00		0.000
R0323QC	1		72,880		30,109		102,989	1964		4.50		1546		1.00	0.36		0.000
R0N69EC	9		28,544		24,255		52,800	1955		2.83		1082		1.00	1.00		1.084
R0N69FC	9		41,599		14,430		48,013	1953		1.31		1291		1.00	1.00		0.717
R0W64AC	1		36,260		7,948		44,208							1.00	1.00		0.581
RSBRWBC	3		43,044		10,393		53,437	1930		4.07		1269		1.00	1.00		0.000
RSBRWCC	2		64,454		21,050		85,504	1927		4.20		1446		1.00	0.14		0.064
RSBRWDC	1		78,083		29,040		107,123	1955		4.50		1319		1.00	0.21		0.276
TR0100	120		68,707		10,835		79,091	1970		3.14		1558		1.05	1.00		1.784
TR0100C	1		43,372		3,100		46,472			0.30				1.00	1.00		0.500
TR0100M	16		28,373				28,373			0.16				1.00	1.00		0.000
TR0200	104		62,994		9,440		71,345	1969		3.51		1482		1.00	0.99		1.507
TR0200M	8		31,929		25,401		35,104			0.18				1.00	1.00		0.628
TR0300	572		51,154		6,502		57,622	1951		3.71		1437		1.00	0.67		0.250
TR0300M	30		18,800				18,800			0.15				1.00	1.00		0.000
TY0100	11		48,330		10,008		58,338	1962		4.28		1394		1.00	0.62		0.435
TY0100C	4		50,641		13,663		64,304	1964		4.07		1606		1.00	0.74		0.267
TY010A	163		70,342		8,837		79,179	1965		4.47		1565		1.10	0.99		0.024
TY010B	105		78,551		10,326		88,877	1971		4.61		1662		1.00	1.00		0.038
TY010D	361		56,260		9,288		65,523	1957		4.25		1354		1.00	0.17		0.009
TY0200	4		92,360		10,440		102,800	1991		3.68		2004		1.00	1.00		2.564
TY0200C	3		108,536		11,558		120,094	2012		5.60		1277		1.00	1.00		0.133
TY020A	132		25,710		6,661		32,371	1952		3.41		1066		1.00	0.79		0.071
TY020B	233		34,538		6,996		41,534	1958		3.61		1225		0.99	0.26		0.009
TY020C	363		57,365		7,367		64,732	1973		4.02		1378		1.00	1.00		0.014
TY0300	21		67,688		12,662		79,747	1959		4.39		1687		1.00	0.70		0.922
TY0300M	1		35,842		9,000		44,842			0.20				1.00	1.00		0.500
TY030A	99		86,898		12,837		99,736	1974		4.62		1860		1.00	1.00		0.124

NBHD - SUBDIVISION POPULATION - DETAIL

NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR	BUILT	B	CL	SFLA	LOC	FCTR	AA	L	ACRES
TY030B	30		59,827		13,977		73,804		1966		4.42	1484		1.00	0.86		0.045
TY030D	98		105,892		15,616		121,508		2000		5.15	1630		0.99	0.01		0.041
TY030E	45		111,767		13,952		125,719		1992		5.00	1890		1.00	1.00		0.037
TY0400	6		16,159		10,210		19,562		1943		3.30	744		1.00	1.00		0.763
TY0400C	1		26,100		14,361		40,461							1.00	1.00		0.000
TY040A	219		29,800		8,826		38,627		1952		3.56	1059		1.00	0.44		0.004
TY040B	93		54,617		9,795		64,412		1966		4.10	1422		1.00	1.00		0.012
TY040C	466		39,715		10,878		50,594		1954		3.97	1348		0.90	0.59		0.002
TY0500C	1		20,000		2,041		22,041							1.00	1.00		0.000
TY050A	155		29,660		8,014		37,673		1952		3.12	1042		1.00	0.54		0.006
TY050B	338		26,192		5,395		31,587		1943		3.13	1071		1.12	0.36		0.009
TY050C	303		33,272		7,598		40,870		1946		3.61	1272		1.00	1.00		0.032
TY0600	2		52,219		4,265		56,484		1978		4.35	862		1.00	0.56		0.000
TY060A	108		53,312		9,608		62,920		1972		4.21	1352		1.00	0.55		0.006
TY060B	515		33,886		8,447		42,333		1943		3.41	1133		1.14	0.68		0.018
TY060C	61		29,923		9,195		39,118		1934		3.41	1315		1.00	1.00		0.084
TY060D	15		31,581		10,473		42,054		1921		3.73	1511		1.00	1.00		0.077
TY060E	14		24,068		9,245		33,313		1934		3.61	1449		1.00	1.00		0.059
TY060F	32		13,544		7,892		21,436		1933		2.68	829		1.00	1.00		0.000
TY060G	5		17,314		7,338		24,652		1949		2.70	916		1.00	1.00		0.228
TY060H	32		40,266		10,616		50,881		1942		3.88	1399		1.00	1.00		0.048
TY0700	70		63,243		13,065		76,308		1986		4.49	1309		0.99	0.46		0.299
TY0700C	37		19,009		5,339		24,348		1947		3.64	1248		1.00	0.94		0.120
TY0700M	1		5,179				5,179				0.10			1.00	1.00		0.000
TY070A	44		31,097		8,260		39,357		1951		3.58	1105		1.00	1.00		0.030
TY070C	119		31,373		6,313		37,686		1953		3.46	1066		1.00	1.00		0.073
TY070D	33		37,681		4,552		42,232		1972		3.62	1199		1.00	-0.05		0.000
TY070E	6		37,501		14,193		51,694		1959		3.60	1605		1.00	1.00		0.145
TY070F	378		38,531		9,762		48,293		1937		3.57	1200		1.24	1.00		0.043
TY070G	229		20,093		4,733		24,826		1941		3.33	1026		1.00	0.34		0.023
TY070H	220		29,121		8,887		38,008		1939		3.54	1174		0.98	1.00		0.016
TY0800	5		27,256		25,858		47,942		1935		3.73	1172		1.00	1.00		0.940
TY0800C	1		45,774		22,800		68,574		1940		4.20	1591		1.00	1.00		0.276
TY080A	127		62,816		11,107		73,923		1972		4.32	1419		1.05	0.61		0.006
TY080B	316		37,781		10,696		48,477		1953		3.72	1160		1.02	1.00		0.068
TY080C	290		34,070		8,555		42,625		1949		3.63	1103		1.26	-0.12		0.052
TY080D	127		39,477		7,034		46,511		1956		3.79	1298		0.93	1.00		0.050
TY0900	817		30,386		7,224		37,584		1939		3.57	1251		1.03	0.51		0.022
TY0900C	33		24,872		7,287		32,160		1928		3.94	1493		1.00	1.00		0.042
TY09DTC	1		68,800				68,800							1.00	1.00		0.000
TY09DWC	4		45,203		5,227		50,431		1952		4.07	1555		1.00	0.34		0.097
TY1000	547		29,509		7,257		36,766		1950		3.37	1126		1.01	0.98		0.077
TY1000C	3		26,693		6,846		31,257		1947		3.63	1366		1.00	1.00		0.000
TY1000M	1		17,969				17,969				0.10			1.00	1.00		0.000
TY110A	108		27,664		8,121		35,785		1949		3.38	972		1.00	1.00		0.026
TY110B	519		38,961		7,261		46,222		1948		3.69	1208		1.20	1.00		0.014
TY110C	12		49,115		7,729		56,844		1971		4.13	1220		1.00	0.64		0.000
TY110D	11		27,378		8,475		35,853		1943		3.38	1139		1.00	0.41		0.000
TY110E	9		42,041		11,618		53,659		1956		3.91	1457		1.00	-0.08		0.067
TY1200	10		120,674		29,418		150,093		1951		4.43	2238		1.00	1.00		1.273
TY1200C	6		29,626		19,579		49,205		1935		4.35	1368		1.00	1.00		0.193
TY120A	298		69,512		19,753		89,132		1934		4.59	1597		1.01	1.00		0.078
TY120B	65		69,567		20,792		90,360		1927		4.82	1783		1.00	1.00		0.056
TY120C	30		44,641		13,907		58,547		1929		4.08	1439		1.00	0.63		0.081
TY120D	86		43,746		13,510		57,256		1954		4.13	1241		1.07	1.00		0.032
TY120E	221		53,246		19,867		73,113		1943		4.34	1267		1.09	0.98		0.032
TY120F	41		210,874		43,739		253,546		1922		5.98	2751		1.09	0.50		0.231
TY120G	365		61,122		15,637		76,759		1946		4.57	1449		1.07	0.76		0.042
TY130A	148		43,155		9,704		52,859		1951		3.84	1175		1.09	1.00		0.042

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NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR	BUILT	B	CL	SFLA	LOC	FCTR	AA	L	ACRES
TY130B	31		59,778		11,722		71,499		1961		4.41	1427		1.00	1.00		0.000
TY130C	55		92,543		11,889		104,432		1967		4.52	1734		1.15	1.00		0.000
TY130D	175		56,513		9,382		65,895		1955		4.10	1258		1.24	0.80		0.035
TY130E	211		59,724		11,762		71,487		1966		4.28	1250		1.21	0.04		0.002
TY130F	63		81,476		9,378		90,855		1984		4.51	1252		1.00	0.16		0.000
TY130G	89		77,379		9,841		87,220		1958		4.53	1585		1.14	0.88		0.024
TY1400	152		76,799		12,717		89,516		1971		4.43	1396		1.09	0.84		0.181
TY1400C	1		10,000		6,632		16,632							1.00	1.00		0.145
TY1500	338		39,439		3,449		42,888		1960		3.76	1247		1.00	0.99		0.183
TY1500C	7		14,909		22,952		37,862		1952		2.33	725		1.00	1.00		1.232
TY1600	1		165,000		34,676		199,676							1.00	1.00		0.570
TY160A	294		73,292		11,300		84,592		1954		4.50	1560		1.31	0.00		0.022
TY160B	203		68,485		10,511		78,996		1971		4.32	1346		1.14	0.13		0.009
TY160C	5		210,151		40,432		250,583		1956		5.76	3280		1.00	0.37		0.584
TY160D	17		28,174		5,058		32,935		1943		3.59	1175		1.00	0.01		0.100
TY160E	48		108,569		27,529		136,098		2006		5.29	1556		0.98	1.00		0.206
TY170A	14		631,139		102,323		733,462		1963		6.51	3235		1.00	0.78		3.764
TY170B	212		225,109		49,614		274,723		1964		6.20	2826		1.07	1.00		0.089
TY170C	82		430,936		74,110		505,046		1972		6.93	4010		1.00	0.98		0.562
TY170D	367		107,723		18,541		126,265		1965		4.83	1890		1.01	0.22		0.024
TY170E	176		232,553		35,015		267,568		1983		6.06	2910		1.05	0.40		0.016
TY170F	132		215,883		32,105		247,989		1989		6.27	2446		1.07	0.42		0.007
TY170H	98		67,140		11,847		78,987		1962		4.48	1231		1.26	1.00		0.000
TY170J	47		125,092		29,485		154,577		2002		5.77	1547		1.00	0.55		0.000
TY1800	14		170,815		32,025		202,839		1938		5.02	2060		1.00	0.74		0.656
TY180A	54		112,160		21,475		133,635		1987		5.50	1502		1.09	0.98		0.011
TY180B	344		79,609		16,780		96,389		1952		4.33	1440		1.34	0.32		0.082
TY180C	127		112,053		17,886		129,939		1959		4.93	1885		1.00	0.31		0.022
TY180D	99		125,684		25,753		151,177		2000		5.58	1522		1.09	1.00		0.000
TY180E	524		109,073		26,327		135,400		1958		4.81	1969		0.99	0.44		0.050
TY180F	361		147,764		27,871		175,634		1966		5.28	2196		1.09	0.43		0.012
TY180G	15		113,480		21,199		134,678		1978		4.73	1616		1.10	0.55		0.000
TY180H	153		171,598		24,752		196,349		1961		5.44	2707		1.00	0.23		0.050
TY180I	1		115,691		31,560		147,251		1966		5.50	2374		1.00	1.00		0.527
TY180J	70		125,043		17,052		142,096		1971		5.35	1946		1.15	1.00		0.029
TY180K	224		89,275		19,596		108,871		1961		4.54	1690		1.22	0.61		0.024
TY1900	1		852,097		103,110		955,207		1963		6.80	6463		1.00	0.40		4.360
TY1900C	1		91,821		28,000		119,821		1975		4.50	1381		1.00	1.00		0.643
TY190A	225		69,650		13,460		83,110		1955		4.47	1529		1.15	0.08		0.054
TY190B	50		49,236		10,644		59,880		1951		4.14	1304		1.12	0.57		0.025
TY190C	285		80,702		12,342		93,043		1959		4.49	1521		1.31	0.13		0.024
TY190D	260		125,939		24,226		150,164		1966		5.19	2090		1.00	0.22		0.074
TY190E	35		310,113		79,706		389,819		1968		6.21	3032		1.00	1.00		1.969
TY190F	142		88,220		14,100		102,320		1961		4.55	1611		1.34	-0.05		0.023
TY190G	82		97,376		14,245		111,620		1975		4.58	1693		1.12	1.00		0.087
TY190H	175		69,344		12,411		81,755		1961		4.25	1324		1.10	0.27		0.005
TY190I	6		701,094		188,786		889,880		2004		7.87	4238		1.00	1.00		2.106
TY200A	501		84,869		18,411		103,280		1959		4.51	1610		1.21	0.19		0.025
TY200B	95		43,591		11,108		54,699		1959		3.80	1170		1.11	1.00		0.002
TY200C	100		97,632		14,014		111,646		1970		4.58	1655		1.23	1.00		0.020
TY200D	72		240,491		38,560		279,051		2005		6.56	2069		1.00	1.00		0.227
TY200E	171		118,541		19,612		138,153		1992		5.36	1676		1.04	0.24		0.058
TY200F	193		111,057		14,574		125,631		1966		4.80	1801		1.00	0.24		0.011
TY200G	233		77,009		16,054		93,063		1962		4.49	1482		1.25	0.08		0.001
TY210A	302		150,811		43,915		194,726		1937		5.38	2097		1.24	0.44		0.081
TY210B	227		114,104		27,349		141,333		1944		4.93	1794		1.26	0.47		0.040
TY210C	244		87,102		16,640		103,742		1950		4.56	1522		1.29	0.17		0.045
TY210D	84		401,880		67,431		469,311		1949		6.85	3174		1.00	0.18		0.219
TY210E	4		116,727		11,813		128,540		1986		5.35	2164		1.00	1.00		0.047

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NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR	BUILT	B	CL	SFLA	LOC	FCTR	AA	L	ACRES
TY210F	9		147,648		11,433		159,081		1981		5.57	1899		1.12	1.00		0.000
TY2200	33		106,961		43,417		149,062		1991		5.12	1526		1.05	1.00		0.283
TY220A	168		161,721		35,204		196,925		1967		5.68	2478		1.20	0.90		0.078
TY220B	194		237,136		37,631		274,767		2000		6.42	2603		1.01	0.74		0.161
TY220C	105		133,926		35,710		169,636		1992		5.80	1934		0.94	1.00		0.003
TY220D	296		143,446		18,473		161,919		1980		5.38	1976		1.26	1.00		0.012
TY220E	267		169,622		32,323		201,944		1990		5.89	2282		1.00	0.45		0.037
TY220F	142		112,086		19,433		131,519		1980		4.76	1729		1.16	0.04		0.005
TY220G	59		90,933		15,537		106,470		1986		4.56	1082		1.50	0.96		0.029
TY220H	104		131,145		29,471		160,049		2003		5.53	1546		1.10	1.00		0.000
TY220I	183		105,248		14,421		119,670		1997		5.13	1457		1.12	0.57		0.000
TY220K	113		124,249		15,000		139,249		2004		5.49	1656		1.05	1.00		0.000
TY2300	4		124,319		39,403		163,721		1983		4.90	1649		1.00	1.00		0.449
TY230A	123		100,297		17,191		117,488		1968		4.96	1723		1.17	1.00		0.008
TY230B	85		158,722		26,568		185,290		1984		5.90	2134		1.00	0.08		0.019
TY230C	12		38,663		3,150		41,813		1980		3.50	1046		1.00	1.00		0.000
TY230D	92		236,508		42,442		278,950		2001		6.38	2487		1.02	1.00		0.175
TY230E	42		69,605		18,000		87,605		1985		4.52	1088		1.00	0.10		0.000
TY230G	8		1,190,162		210,564		1,400,727		2006		8.68	4320		1.00	1.00		3.464
TY230H	310		170,020		24,951		194,972		1980		5.66	2331		1.15	0.42		0.044
TY230I	39		379,243		50,179		429,422		1981		6.75	3240		1.00	1.00		0.154
TY230J	21		181,517		34,846		216,363		1998		6.11	2139		1.05	1.00		0.077
TY230K	30		265,518		46,815		312,333		1999		6.47	2791		0.97	1.00		0.085
TY230M	46		229,763		40,092		269,855		1987		6.12	2993		0.99	1.00		0.038
TY230N	48		417,898		49,625		467,523		1993		7.15	3214		1.00	1.00		0.233
TY2400	15		61,409		19,130		80,539		1968		4.19	1574		1.00	1.00		1.049
TY240A	552		134,979		19,862		154,841		1970		5.40	2184		1.00	0.21		0.014
TY240B	102		98,419		17,682		116,102		1990		4.93	1268		1.00	0.45		0.030
TY240D	276		127,796		21,041		148,838		1979		5.46	2058		1.06	0.92		0.005
TY240E	270		128,660		22,417		151,076		2002		5.46	1744		1.00	0.61		0.007
TY240F	167		81,220		18,937		100,157		1975		4.66	1596		0.99	0.59		0.185
TY240G	162		168,859		29,398		198,258		2002		6.03	2037		1.00	1.00		0.202
TY240J	16		215,285		29,339		244,624		1994		6.08	2443		1.00	1.00		0.254
TY240K	31		184,539		33,323		217,861		2005		6.43	2188		0.90	1.00		0.000
TY240M	51		595,000		84,089		679,089		2009		7.75	3761		1.00	1.00		1.157
TY240N	80		621,437		89,605		711,042		2006		7.95	3245		1.00	1.00		1.045
TY240P	31		185,602				185,602		2008		6.81	1749		1.00	1.00		0.000
TY2500	43		153,522		41,294		194,816		2008		6.14	1802		0.93	1.00		0.158
TY250A	136		392,859		77,351		470,211		2004		7.03	3257		1.00	0.25		0.638
TY250B	259		221,059		49,438		270,497		1995		6.32	2537		1.00	0.03		0.257
TY250C	105		166,135		51,200		217,335		1992		5.98	2268		0.93	1.00		0.029
TY250D	165		197,726		30,750		228,476		1997		6.06	2240		0.98	0.06		0.257
TY250E	26		872,950		135,413		1,008,362		2004		8.80	4581		0.95	1.00		2.168
TY250F	110		155,091		36,994		192,085		2002		5.80	1937		1.00	0.40		0.168
TY250G	41		226,998		58,103		285,101		1991		6.32	2356		0.95	1.00		0.069
TY250H	1		438,147		84,000		522,147		1994		7.70	2880		1.00	1.00		2.183
TY2600	59		65,371		10,869		76,240		1967		4.11	1509		1.00	1.00		0.850
TY2600C	2		57,589		17,537		75,126		1964		4.35	1237		1.00	0.12		0.177
TY260A	51		51,456		8,419		59,875		1959		4.24	1257		1.00	0.43		0.105
TY260B	77		88,709		16,770		105,479		1974		4.54	1677		1.00	0.54		0.187
TY2700	107		425,725		88,548		514,273		2010		7.18	2995		1.00	0.98		0.381
TY270A	146		237,885		42,228		280,113		2001		6.32	2660		1.02	0.99		0.242
TY270B	16		102,481		35,929		138,410		1969		4.93	1882		1.00	1.00		1.465
TY270C	176		25,390		4,709		30,099		1983		2.82	827		1.00	1.00		0.000
TY270D	58		191,886		41,511		233,396		1992		6.16	2286		0.99	0.06		0.011
TY270E	368		340,895		68,102		408,997		1992		7.08	3242		0.91	0.99		0.065
TY270F	354		409,786		84,202		493,987		2004		7.15	3337		1.00	0.03		0.332
TY270G	8		882,227		102,159		984,386		2003		8.26	4388		1.00	1.00		1.324
TY270H	45		402,553		65,619		468,172		2006		7.16	3135		1.00	0.06		0.031

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NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR	BUILT	B	CL	SFLA	LOC	FCTR	AA	L	ACRES
TY270J	14		359,174		33,000	392,174		2007		8.07		3162	1.06		1.00		0.095
TY280A	130		90,229		14,772	105,001		1967		4.66		1542	0.99		0.26		0.005
TY280B	321		115,585		19,142	134,727		1981		5.07		1748	1.00		0.18		0.023
TY280C	334		144,039		31,426	175,466		1974		5.45		2167	1.00		0.18		0.042
TY280D	18		121,415		12,775	134,190		1982		5.78		1837	1.00		1.00		0.000
TY2900	37		81,168		14,270	95,052		1974		4.59		1449	1.00		1.00		0.917
TY290A	72		173,044		25,934	198,978		1977		5.58		2321	1.09		1.00		1.913
TY290B	93		111,586		14,508	126,094		1979		4.77		1804	1.14		0.48		0.014
TY290F	123		142,958		31,159	174,116		2008		5.80		1808	1.00		-0.01		0.176
TY3000	19		149,355		26,019	175,374		1993		5.37		1597	1.00		1.00		0.436
TY300A	2		564,902		190,000	754,902		2001		7.50		3929	1.00		1.00		2.645
TY300B	27		231,959		54,712	286,671		2002		6.65		2841	0.92		0.18		0.385
TY300C	72		75,535		9,949	85,483		1986		4.50		1120	1.09		1.00		0.000
TY300E	41		106,773		12,800	119,573		1979		4.87		1792	1.16		1.00		0.032
TY300F	165		213,361		30,764	244,125		1999		6.25		2461	0.97		0.84		0.229
TY300G	230		113,079		14,475	127,554		1987		4.87		1691	1.14		1.00		0.028
TY300H	3		157,117		33,653	190,770		2011		5.80		1738	1.00		1.00		0.246
TY300J	117		154,228		32,648	186,875		2008		5.87		1970	0.97		0.99		0.224
TY300K	23		116,959		27,624	144,583		2009		5.68		1571	0.99		1.00		0.000
TY3100	521		56,405		13,238	69,262		1966		3.49		1527	1.00		0.99		1.350
TY3100C	3		27,151		30,108	37,187		2009		2.50		575	1.00		1.00		0.386
TY3100M	46		18,678		8,950	18,873		2009		0.18		320	1.00		1.00		0.123
TY31A0	133		34,175		9,496	43,671		1950		3.42		1218	0.95		0.19		0.037
TY31B0	318		57,824		9,141	66,879		1965		3.51		1496	1.11		0.30		0.197
TY31D0	157		75,278		10,555	85,833		1983		4.33		1509	1.11		0.26		0.073
TY31E0	100		76,689		8,801	85,490		2000		4.46		1323	1.11		0.68		0.218
TY31F0	282		89,301		9,844	99,145		1981		4.56		1708	1.03		0.27		0.129
TY31G0	147		108,500		17,176	125,676		1984		4.65		1845	0.96		0.24		1.141
TY31H0	69		122,316		22,028	144,344		2007		5.50		1713	0.95		0.99		0.220
TY31J0	52		155,795		19,018	174,813		1993		5.54		2239	1.11		0.07		0.008
TY31N0	26		250,412		53,365	303,778		1955		5.90		2574	1.00		0.14		0.000
TY3200	16		179,930		15,701	194,650		1991		4.37		2018	1.00		0.95		0.778
TY3200M	8		22,951			22,951				0.15			1.00		1.00		0.000
TY3211	104		65,239		73,046	138,285		1986		2.69		1622	1.00		1.00		0.029
TY3300	144		300,304		46,359	346,663		2008		6.92		2768	1.00		1.00		0.364
TY330A	44		118,858		27,279	146,136		1989		5.46		1718	1.00		1.00		0.005
TY330B	18		218,317		37,917	256,235		1979		5.97		2852	0.98		1.00		1.532
TY330C	110		170,101		23,679	193,780		1985		5.79		2404	1.06		1.00		0.041
TY330D	9		484,602		67,111	551,713		2003		7.23		3489	1.00		1.00		0.662
TY330E	17		147,868		29,647	177,516		2002		5.74		2081	0.88		1.00		0.009
TY330F	37		620,511		76,420	696,930		1990		7.47		4113	1.00		1.00		2.554
TY330G	183		231,844		37,593	269,436		1987		6.09		2666	1.03		0.11		0.279
TY330H	49		301,226		51,054	352,279		1980		6.47		3137	1.00		1.00		1.661
TY3400	211		61,038		11,402	72,116		1970		3.53		1510	1.00		0.99		1.411
TY3400C	2		15,291		41,413	56,704		1936		2.50		1158	1.00		1.00		2.644
TY3400M	15		18,296			18,296				0.13			1.00		1.00		0.000
TY34A0	8		53,290		10,243	63,533		1982		3.88		1238	1.00		1.00		0.241
TY34B0	8		94,960		9,493	104,452		1975		4.56		1557	1.00		1.00		1.382
TY34C0	53		99,660		20,935	120,200		1979		4.72		1810	1.00		1.00		1.285
TY34D0	31		113,475		11,179	124,654		1990		5.00		2064	1.00		1.00		1.523
TY34E0	44		90,826		7,490	98,316		1997		4.88		1498	1.00		0.53		0.760
TY34F0	194		112,945		16,037	128,982		1984		4.70		1649	1.07		0.19		0.005
TY34G0	74		183,853		23,955	207,808		2000		5.76		2232	1.02		0.29		0.124
TY3500	34		39,551		14,283	52,574		1985		0.81		1797	1.09		1.00		0.651
TY3500C	3		28,167		17,952	46,118		2004		1.57			1.00		1.00		2.372
TY3500M	64		20,365			20,365				0.14			1.00		1.00		0.000
TY3500X	49		158,323		31,060	189,384		2001		5.41		2331	0.92		0.80		1.364
TY35A0	302		13,236		6,732	19,834		1958		0.75		973	1.09		0.93		0.247
TY35B0	201		62,560		12,926	75,229		1982		3.56		1405	1.09		0.59		0.667

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NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR_BUILT	B CL	SFLA	LOC FCTR	AA	L_ACRES
TY35C0	148		87,306		16,825		103,676	1980	4.57	1722	1.09	0.61	1.528
TY35D0	92		110,918		18,642		129,560	1985	4.89	1838	1.09	0.90	1.726
TY35E0	164		130,437		21,501		151,938	1989	5.21	1930	1.09	0.56	0.945
TY35F0	160		170,913		26,259		197,172	1996	5.69	2132	1.09	0.63	1.275
TY35G0	21		271,569		27,982		298,218	1997	6.12	2796	1.09	1.00	1.626
TY35H0	19		305,430		39,940		345,370	2002	6.45	2853	1.09	1.00	2.316
TY35V1	120		232,862		124,671		357,533	1989	5.77	2206	1.25	0.71	0.602
TY35V2	31		176,755		20,347		197,102	1994	5.79	2018	0.99	1.00	0.061
TY35V3	145		141,903		13,922		155,825	1992	5.27	1859	1.09	0.99	0.053
TY3600	567		63,070		14,766		77,471	1972	3.75	1513	1.00	1.00	1.481
TY3600C	6		30,272		5,394		35,666	1969	3.30	1318	1.00	1.00	0.434
TY3600M	263		26,419		6,898		30,353	1989	0.87	1442	1.00	1.00	0.142
TY36MHP	134		14,372		4,736		18,755	1979	0.37	1370	1.00	1.00	0.106
TY3700	1506		49,328		8,578		57,507	1968	3.13	1435	0.98	1.00	0.931
TY3700C	2		57,278		8,748		66,026	1956	4.35	2130	1.00	1.00	1.290
TY3700M	136		15,047		2,937		15,069		0.12		1.00	1.00	0.009
TY37MHP	25		5,565		3,715		9,131		0.10		1.00	1.00	0.178
TY3800	198		138,664		28,407		166,783	1991	5.37	1906	1.04	0.84	0.945
TY3800M	6		19,512				19,512		0.15		1.00	1.00	0.000
TY38A0	34		28,887		6,588		35,282	1989	1.18	1484	1.00	1.00	0.174
TY38B0	16		72,591		9,072		81,663	1977	4.50	1354	1.00	0.22	0.000
TY38C0	220		98,448		14,628		113,076	1984	4.61	1486	1.23	0.32	0.002
TY38D0	22		96,068		17,206		113,273	2001	4.69	1453	1.00	0.13	0.159
TY38E0	27		163,717		22,824		186,541	1986	5.53	2260	1.08	0.25	0.609
TY38F0	79		136,539		16,634		153,172	1987	5.36	1831	1.16	1.00	0.182
TY38G0	161		138,853		29,479		168,332	2001	5.65	1819	1.02	1.00	0.005
TY38H0	238		213,542		33,242		246,784	1997	6.12	2546	1.01	1.00	0.401
TY38I0	13		285,259		37,037		322,296	2000	6.52	3286	1.00	1.00	1.475
TY38J0	50		277,953		34,642		312,595	1998	6.44	2934	1.08	1.00	1.137
TY38K0	23		369,062		63,926		432,988	1998	6.94	3414	1.00	1.00	3.004
TY38M0	1		114,112		9,910		124,022	2004	5.50	1524	1.00	1.00	0.182
TY38N0	1		260,465		18,700		279,165	2004	6.90	2726	1.00	1.00	0.935
TY3900	345		134,641		27,823		161,818	1994	5.20	1871	1.00	1.00	0.753
TY3900C	1		9,764		42,537		52,301	1950	3.20	888	1.00	1.00	0.933
TY3900M	8		30,980				30,980	1997	0.19	1792	1.00	1.00	0.000
TY39A0	27		59,096		7,804		66,901	1970	4.27	1420	1.00	1.00	0.127
TY39B0	16		61,651		12,516		74,167	1983	4.07	1282	1.09	1.00	0.094
TY39C0	221		104,804		14,064		118,868	1982	4.68	1751	1.05	0.23	0.331
TY39D0	76		100,784		18,938		119,722	1980	4.48	1581	1.10	0.97	0.543
TY39E0	19		143,354		12,114		155,468	1980	5.63	2261	1.00	1.00	1.065
TY39F0	12		39,747		29,358		69,105	1953	3.55	1240	1.00	1.00	0.956
TY39G0	186		105,944		18,997		124,940	2003	5.22	1528	0.99	0.54	0.144
TY39H0	159		157,735		23,582		181,317	2004	5.80	2075	1.02	1.00	0.155
TY39I0	119		119,085		21,152		140,237	1992	5.31	1684	1.07	0.63	0.019
TY39J0	141		166,901		34,392		201,293	1993	5.78	2215	0.97	0.78	0.617
TY39K0	128		264,788		35,374		300,162	2003	6.61	3014	0.94	1.00	1.103
TY39L0	18		222,440		35,293		257,733	2007	6.40	2333	1.00	1.00	0.276
TY39N0	28		4,386		4,200		8,586		0.10		1.00	1.00	0.000
TY39R1	162		111,193		20,000		131,193	2004	4.86	1472	1.15	1.00	0.041
TY39R2	230		118,683		26,209		144,892	2007	5.50	1539	1.00	1.00	0.231
TY40B0	23		421,036		76,935		497,971	2008	7.62	2695	0.94	1.00	0.466
TY40C0	34		631,176		100,214		731,391	2007	8.31	3532	1.00	1.00	0.537
TY40D0	63		201,761				201,761	2008	8.90	2003	0.93	-0.32	0.000
TY40E0	5		765,879		237,498		1,003,377	2006	8.44	4188	1.00	1.00	1.133
TY40F0	20		188,252		27,459		215,710	2007	9.90	2268	0.56	0.20	0.000
TY40H0	5		635,061		152,914		787,974	2007	8.38	3064	1.00	1.00	0.878
VN0100	35		47,371		15,117		62,056	1969	2.81	1431	1.00	1.00	2.424
VN0100M	4		21,842				21,842		0.13		1.00	1.00	0.000
VN0200	67		56,721		15,623		71,644	1980	3.01	1476	1.00	1.00	2.502

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NBHD	POP	IMPR_VALUE	LAND_VALUE	TOTAL_VALUE	YR_BUILT	B_CL	SFLA	LOC_FCTR	AA	L_ACRES
VN0200M	26	14,996		14,996		0.13		1.00	1.00	0.000
VN02A0	167	13,902	2,899	16,732	1993	0.70	938	1.00	1.00	0.000
VN02B0	93	49,356	16,710	66,065	1973	3.07	1296	1.08	1.00	0.551
VN0300	83	94,285	16,231	109,148	1981	3.97	1731	1.00	1.00	1.934
VN0300M	10	29,146	5,497	29,695		0.18		1.00	1.00	0.100
VN03H0	35	275,552	22,214	297,765	2006	6.53	2705	1.00	1.00	1.691
WH0100	141	179,271	29,763	208,612	1993	5.42	2150	1.00	1.00	0.868
WH0100M	2	18,833		18,833		0.15		1.00	1.00	0.000
WH01E0	51	142,294	35,118	177,411	2005	5.69	1971	0.97	1.00	0.000
WH01F0	62	416,837	61,626	478,462	2003	7.30	3257	0.94	0.04	1.152
WH01G0	24	878,085	86,587	964,672	2003	8.35	4428	1.00	1.00	3.011
WH0200	255	92,401	20,214	112,060	1978	3.95	1770	1.00	1.00	1.347
WH0200M	25	23,725		23,725		0.16		1.00	1.00	0.000
WH020M	12	59,554	15,720	75,273	2000	1.35	1173	1.00	1.00	0.968
WH02A0	51	57,977	11,553	69,077	1981	2.41	1757	1.03	0.63	0.709
WH02B0	52	70,155	12,857	83,012	1996	3.82	1391	0.99	0.41	0.079
WH02C0	29	83,520	8,401	91,921	1987	4.62	1436	1.06	1.00	0.306
WH02D0	118	103,024	22,881	125,905	1989	4.86	1747	1.00	1.00	0.034
WH02E0	162	106,624	18,608	125,232	2001	5.18	1574	1.00	1.00	0.191
WH02F0	91	125,038	18,400	143,438	1991	5.25	1887	1.00	0.08	0.207
WH02G0	33	174,857	18,580	193,437	1996	5.89	2144	1.00	1.00	0.156
WH02H0	285	252,078	34,468	286,546	1994	6.18	2617	1.00	0.58	1.552
WH02J0	134	122,301	30,600	152,901	2006	5.44	1826	1.00	-0.04	0.000
WH0300	51	86,441	19,670	104,568	1977	3.98	1681	1.00	1.00	1.381
WH0300M	5	29,920		29,920		0.18		1.00	1.00	0.000
WH030M	7	25,294	9,757	35,052	1991	0.74	1516	1.00	1.00	0.949
WH0400	363	147,975	21,987	169,660	1981	4.66	1674	1.05	0.99	1.049
WH0400C	1	75,751	9,350	85,101	1913	4.50	1292	1.00	1.00	0.374
WH0400M	25	23,564		23,564	1955	0.25	750	1.00	1.00	0.000
WH04A0	222	41,500	12,216	53,551	1964	2.32	1318	1.04	0.94	0.041
WH04B0	286	62,167	11,186	73,275	1976	3.76	1391	1.03	0.65	0.420
WH04C0	187	85,067	12,742	97,809	1981	4.48	1358	1.06	0.17	0.015
WH04D0	235	88,834	19,811	108,645	1984	4.62	1518	0.99	0.34	0.064
WH04E0	125	82,470	20,000	102,470	2000	4.52	1180	1.05	1.00	0.000
WH04F0	294	110,378	15,398	125,671	1984	4.90	1729	1.10	1.00	0.055
WH04G0	251	120,733	16,937	137,670	1994	5.22	1704	1.00	0.32	0.104
WH04H0	261	133,122	25,000	158,122	2000	5.57	1753	1.00	1.00	0.086
WH04I0	322	137,716	20,541	158,193	1987	5.30	2020	1.06	0.69	0.419
WH04IA	93	128,757	21,280	150,037	2003	5.49	1832	0.98	1.00	0.000
WH04J0	189	157,871	27,779	185,651	1993	5.73	2195	0.98	0.93	0.264
WH04K0	110	195,579	24,983	220,562	2000	6.01	2389	0.97	0.99	0.579
WH04L0	30	274,688	30,731	305,419	2003	6.24	2763	1.00	0.40	0.849
WH0500	209	91,719	14,876	105,812	1982	3.60	1708	1.08	1.00	1.425
WH0500M	37	25,963		25,963		0.16		1.00	1.00	0.027
WH050M	67	42,864	13,134	55,411	1998	1.54	1311	0.95	1.00	0.127
WH05A0	97	32,235	9,758	37,064	1961	2.25	1198	1.00	1.00	0.079
WH0600	94	45,533	8,299	53,391	1972	3.12	1241	1.00	1.00	1.320
WH0600M	10	22,426		22,426		0.14		1.00	1.00	0.000
WH0700	63	73,826	11,627	84,900	1980	3.27	1677	1.00	1.00	1.675

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NBHD	POP	IMPR	VALUE	LAND	VALUE	TOTAL	VALUE	YR_BUILT	B CL	SFLA	LOC	FCTR	AA	L	ACRES
WI0100	171		50,142		10,656		60,486	1975	2.98	1448	1.00		0.99		1.503
WI0100M	26		28,546				28,546		0.18		1.00		1.00		0.230
WI01A0	27		51,406		8,223		56,583	1964	2.23	1299	1.00		1.00		1.004
WI0200	96		80,208		10,555		90,763	1972	3.38	1598	1.00		1.00		1.779
WI0200C	1		86,079		5,010		91,089	2012	4.50	1581	1.00		1.00		0.835
WI0200M	10		26,602				26,602		0.18		1.00		1.00		0.000
WI02A0	3		71,399		12,000		83,399	1990	4.17	1475	1.00		1.00		0.498
WI0300	85		46,982		9,974		56,956	1954	3.33	1309	1.00		1.00		0.970
WI0300M	8		17,750				17,750		0.11		1.00		1.00		0.000
WI03A0	42		47,850		8,465		56,316	1944	3.80	1640	1.00		1.00		0.305
WI03B0	23		77,758		6,727		84,485	1984	4.26	1645	1.00		1.00		0.000
WI03C0	21		37,670		4,629		42,298	1965	3.76	1306	1.00		1.00		0.000
WI0400	144		57,260		9,279		66,152	1975	3.24	1460	1.00		0.99		1.528
WI0400C	1		14,500		21,600		36,100				1.00		1.00		1.000
WI0400M	18		23,628				23,628		0.15		1.00		1.00		0.000
WI04A0	187		37,642		15,099		52,419	2006	1.28	1309	0.88		1.00		0.023
WI04C0	72		68,397		6,924		75,321	1984	4.02	1376	1.00		1.00		0.643
WI04D0	71		42,979		7,508		49,958	1960	3.25	1298	1.00		1.00		0.221
WI04E0	88		30,559		28,910		59,141	1960	2.75	1075	1.00		1.00		0.585
WI04F0	23		88,324		27,596		115,919	1974	4.57	1701	1.00		1.00		0.118
WI04G0	3		171,738		15,353		187,091	2001	5.80	2201	1.00		1.00		2.472
WI04H0	1		54,426		5,991		60,417	1987	3.50	1728	1.00		1.00		0.178
WI04I0	4		18,962		8,484		27,447		0.15		1.00		1.00		1.437
WI0500	233		56,691		11,169		67,285	1972	3.23	1460	1.04		1.00		1.466
WI0500M	27		17,061		6,926		17,318	1950	0.21	651	1.00		1.00		0.026
WI05A0	28		27,445		6,358		33,576	1990	0.93	1370	1.05		1.00		1.218
WI05B0	18		60,845		9,723		70,568	1998	2.11	1924	1.00		1.00		1.723
Grand	60,003		105,911		23,550		128,639	1975	4.38	1742	1.05		0.72		0.410

SEE BLDG CLASS CODES (B CL)
FOR THE NUMERIC CODING OF
MARS BLDG CLASSES ON THE
NEXT SHEET

NBHD - SUBDIVISION POPULATION - DETAIL

NBHD	POP	IMPR_VALUE	LAND_VALUE	TOTAL_VALUE	YR_BUILT	B CL	SFLA	LOC_FCTR	AA	L_ACRES
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BLDG CLASS	CODE
1-	1.2
1	1.5
1+	1.8
2-	2.2
2	2.5
2+	2.8
3-	3.2
3	3.5
3+	3.8
4-	4.2
4	4.5
4+	4.8
5-	5.2
5	5.5
5+	5.8
6-	6.1
6<	6.3
6	6.5
6>	6.7
6+	6.8
6T	6.9
7-	7.1
7<	7.3
7	7.5
7>	7.7
7+	7.9
8-	8.2
8	8.5
8+	8.8
8X	8.9
9A	9.1
9B	9.2
9C	9.3
9D	9.4
9E	9.5
9F	9.6
9G	9.7
9X	9.9

THE A60 PTDs (TYPICALLY
MANUFACTURED HOMES)
ARE CODED BY VALUE
STRATA:
1ST THIRD = 0.10
2ND THIRD = 0.2;
LAST THIRD = 0.3

Condominiums

Condominiums

Appendix C

SIC Codes

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

CODE	CODE DESCRIPTION	LEGACY VALUE
0	UNASSIGNED	
1	0181 - ORNAMENTAL & NURSERY PRODUCTS	0181
2	0252 - POULTRY & EGGS	0252
3	0279 - BREEDING & RAISING STCK FOR SL	0279
4	0721 - SEEDING CROPS	0721
5	0742 - VET & ANIMAL CLINICS	0742
6	0752 - ANIMAL BOARDING	0752
7	0781 - LDSCAPNG/ARCHTECTS	0781
8	0782 - LAWN & GARDEN SERVICES	0782
9	0783 - SHRUB & TREE SERVICE	0783
10	0831 - FOREST PRODUCTS	0831
11	0921 - FISH HATCHERIES	0921
12	1311 - CRUDE PETROLEUM & NATURAL GAS	1311
13	1381 - DRILLING-RIG-OIL-GAS	1381
14	1389 - OIL & GAS FIELD SER - NEC	1389
15	1411 - DIMENSIONS STONE -BLCKS & SLAB	1411
16	1422 - CRUSHED & BROKEN LIMESTONE	1422
17	1423 - CRUSHED & BROKEN GRANITE	1423
18	1429 - CRUSHED AND BROKEN UNCLASS	1429
19	1442 - SAND & GRAVEL PITS	1442
20	1470 - CHEMICAL & FERT MINERAL	1470
21	1500 - GENERAL BLDG CONTR	1500
22	1522 - CONSTRUCTION RESIDENTIAL	1522
23	1541 - CONSTRUCTION-GEN. NON-RESIDEN,	1541
24	1542 - COMMERCIAL CONSTRUCTION	1542
25	1600 - HEAVY CONSTRUCTION	1600
26	1611 - HIGHWAY & ST CONSTR	1611
27	1622 - BRIDGES TUNNELS & ELEVATED HWY	1622
28	1629 - HEAVY CONSTRUCTION	1629
29	1711 - PLUMBING,HEATING,A/C	1711
30	1721 - PAINT & WALLPAPER	1721
31	1731 - ELECTRICIANS	1731
32	1741 - CONTRACTORS - MASONRY	1741
33	1742 - DRYWALL,INSULATION	1742
34	1743 - MARBLE,TILE,ETC	1743
35	1751 - CARPENTERS	1751
36	1752 - FLOOR LAYING	1752
37	1761 - ROOFING,SIDING,S/MTL	1761
38	1771 - CONCRETE WORK	1771
39	1781 - WATERWELL DRILLING	1781
40	1790 - CONSTRUCTION/MISC	1790
41	1791 - STEEL BLDG-CONSTR	1791
42	1793 - GLASS WORK-NOT AUTO	1793
43	1794 - EXCAVATION WORK	1794
44	1795 - WRECKING & DEMOLITION	1795
45	1799 - SPECIAL TRADE CONTR	1799

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

46	2011 - MEAT PROC & PACKERS	2011
47	2026 - DAIRY MFG & PRODCN	2026
48	2051 - BAKERIES MFG	2051
49	2064 - CANDY MANUFACTURING	2064
50	2077 - RENDERING PLANT	2077
51	2084 - WINERIES	2084
52	2086 - BOTTLING PLANT MFG	2086
53	2095 - COFFEE MANUFACTURING	2095
54	2097 - ICE MANUFACTURED	2097
55	2099 - FOOD MANUFACTURING	2099
56	2339 - WOMEN'S OUTERWEAR MFG	2339
57	2394 - CANVAS & REL PROD MFG	2394
58	2421 - SAW & CHIP MILL	2421
59	2431 - MILLWORK MFG	2431
60	2434 - CABINET SHOPS, MANUFACTURING	2434
61	2439 - STRUCTURAL WOOD	2439
62	2444 - SHEET METAL WORK	2444
63	2448 - PALLET MFG-WOOD	2448
64	2452 - PRTBLE BLDG/PREFAB WD	2452
65	2491 - WOOD PRESERVING	2491
66	2512 - FURNITURE MFG	2512
67	2653 - CORRUGATED BOX MFG.	2653
68	2711 - NEWSPAPER	2711
69	2731 - BOOKS/PUBLISHING	2731
70	2752 - COMMERCIAL PRINTING	2752
71	2761 - BUSINESS FORMS	2761
72	2782 - INVENTORY-MISC	2782
73	2789 - BOOKBINDING	2789
74	2791 - TYPESETTING	2791
75	2813 - INDUSTRIAL GAS MANUFACTURING	2813
76	2869 - INDSTR L ORGANIC CHEM	2869
77	2875 - FERTILIZERS	2875
78	2891 - ADHESIVES AND SEALANTS	2891
79	2892 - EXPLOSIVES	2892
80	2951 - ASPHALT PAVING	2951
81	3011 - RUBER PRDCTS MFG/TIRS	3011
82	3069 - FABCTD/RUBER/PROD-XCP	3069
83	3089 - PLASTIC PROD MFG	3089
84	3198 - LEATHER PRODUCTS MFG	3198
85	3225 - GLASS PRODUCTS MFG	3225
86	3269 - CERAMC POTRY&REL PROD	3269
87	3272 - CEMENT/CLAY/STONE CO	3272
88	3281 - STONE, GRAN, MAR- CUT & FINISH	3281
89	3321 - IRON FONDRS-GRAY-DCTL	3321
90	3325 - STEEL FOUNDRIES	3325
91	3399 - METAL INDUST-PRIMARY	3399
92	3444 - SHEET METAL WORK	3444

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

93	3449 - METAL WORK MISC	3449
94	3451 - SCREW MACHINE PRODUCTS	3451
95	3479 - METAL COATING	3479
96	3494 - VALVES AND PIPE FITTINGS	3494
97	3499 - METAL PRODUCTS FABRTN	3499
98	3541 - MACHINE TOOL-METAL CUTTING	3541
99	3563 - COMPRESSORS-AIR & GAS	3563
100	3585 - A/C & HEATING MFG	3585
101	3599 - MACHINE SHOP	3599
102	3621 - MOTORS AND GENERATORS	3621
103	3625 - RLAYS & INDSTRL CNTRL	3625
104	3643 - CURRENT-CARRYING WIRE DEVICES	3643
105	3677 - ELECTRONIC COILS	3677
106	3698 - OTHER ELECTRIC EQUIPMENT	3698
107	3699 - ELECTRONIC MFG	3699
108	3714 - MOTOR VEHICLE PARTS & ACCESSOR	3714
109	3799 - TRANSPORTATION EQUIPMENT NEC	3799
110	3911 - JEWELRY - MANUFACTURING	3911
111	3944 - TOYS, DOLLS MANUFACTURING	3944
112	3949 - SPORTNG & ATHLTC MFG	3949
113	3961 - JEWELRY MFG	3961
114	3991 - MFG-BROOMS & BRUSHES	3991
115	3999 - MFG-MISCELLANEOUS	3999
116	4011 - RAILROADS	4011
117	4056 - COMMERCIAL EQUIPMENT	4056
118	4119 - AMBULANCE SERVICE	4119
119	4121 - TAXICABS	4121
120	4141 - BUS-LOCAL CHARTER	4141
121	4142 - BUS-NOT LOCAL	4142
122	4173 - BUS TERMINAL FACLTS	4173
123	4212 - TRUCKING CO-LOCAL	4212
124	4213 - TRCKNG CO-EXCPT LOCL	4213
125	4214 - LOCAL TRUCKING & STORAGE	4214
126	4215 - COURIER SERVICE EXCEPT AIR	4215
127	4225 - STORG & GEN WARHSNG	4225
128	4226 - SPECIAL WAREHOUSE & STORAGE	4226
129	4231 - TERMINAL FACILITIES	4231
130	4311 - POSTAL SERVICE - PRIVATE	4311
131	4493 - BOAT REPAIR & STORG	4493
132	4512 - AIRLINES-SCHEDULED	4512
133	4522 - AIRCRAFT-BUSINESS	4522
134	4581 - AIRCRAFT REPAIR SERV	4581
135	4613 - PIPELINES-PETROL REF	4613
136	4619 - PIPELINES-GAS	4619
137	4700 - VEHICLES-BUSINESS	4700
138	4724 - TRAVEL AGENCIES	4724
139	4731 - MOVING COMPANIES	4731

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

140	4783 - PACKAGING & CRATING	4783
141	4789 - TRANSPORTATION MISC	4789
142	4812 - RADIOTELEPHONE COMMUNICATION	4812
143	4813 - TELPHON & TELGRAPH CO	4813
144	4832 - RADIO STATIONS	4832
145	4833 - TELEVISION STATIONS	4833
146	4841 - CABLE/CABLE TV	4841
147	4899 - COMMUNICATIONS MISC	4899
148	4911 - ELECTRIC TRANS	4911
149	4925 - GAS COMPANIES-NATURAL	4925
150	4941 - WATER SUPPLY & SYSTMS	4941
151	4952 - SANITAY SERVICES-SEWR	4952
152	4953 - REFUSE SYSTEMS	4953
153	5012 - AUTO & OTHER MOTOR VE	5012
154	5013 - AUTO PARTS NEW - WHOLESALE	5013
155	5014 - TIRES & TUBES - WHOLESALE	5014
156	5015 - AUTOMOTIVE SALVAGE	5015
157	5021 - FURNITURE - WHOESALE	5021
158	5023 - HOMEFURNISHINGS WHOLESALE	5023
159	5031 - LMBER-CNSTR MTRLS-WHL	5031
160	5032 - BRICK SAND & GRAVEL	5032
161	5033 - ROOFING,SIDING,& INSULATION	5033
162	5039 - CONSTRUCTION MATERIAL	5039
163	5043 - CAMERA/PHOTO SUPPLY- WHOLESLE	5043
164	5044 - OFFICE EQUIPMENT	5044
165	5045 - COMPUTERS - SOFTWARE	5045
166	5047 - MEDCL SUPP-EQUIP SLS -WHOLESLE	5047
167	5051 - METAL PRODUCTS	5051
168	5063 - ELEC SUPPLY,ALARMS&SYS	5063
169	5064 - ELECTRICAL APPLICANCES	5064
170	5065 - ELEC PARTS & EQUIP	5065
171	5074 - PLUMBING SUPPLIES	5074
172	5075 - HEATING&A/C EQUIP & SUPPLY	5075
173	5078 - REFRIGERATION EQUIPMENT	5078
174	5082 - HEAVY EQUIP - WHOLESALE	5082
175	5083 - FARM & GARDEN MACHRY	5083
176	5084 - M & E DEALER (NON-AG)	5084
177	5087 - BEAUTY & BARBER SUPP-WHOLESALE	5087
178	5091 - SPORT & RECRTNL EQUIP	5091
179	5092 - TOYS/ HOBBY GOODS SUPPLIES-WHS	5092
180	5093 - SCRAP AND WASTE MATERIALS	5093
181	5099 - MONUMENTS / GRAVE MARKERS- WHS	5099
182	5112 - STATIONERY & OFFICE SUPPLIES	5112
183	5113 - PAPER PRODUCTS	5113
184	5122 - DRUGS DISTRIBUTOR	5122
185	5136 - CLOTHING - WHOLESALE	5136
186	5139 - SHOE-WHOLESALE	5139

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

187	5141 - GROCERIES- WHOLESALE	5141
188	5143 - DIARY PROD-EXCEPT DRIED OR CAN	5143
189	5144 - POULTRY AND POULTRY PRODUCTS	5144
190	5146 - FISH AND SEAFOOD	5146
191	5147 - MEAT AND MEAT PRODUCTS	5147
192	5148 - FRUITS AND VEG - WHOLESALE	5148
193	5149 - FOOD PRODUCTS	5149
194	5154 - AUCTIONNG LVSTCK-WHLS	5154
195	5159 - FARM-PRODUCT RAW MTRL	5159
196	5162 - PLASTICS - WHOLESALE	5162
197	5169 - CHEM SALS-SANTRY SPLY	5169
198	5171 - PETRL-BULK STORS DIST	5171
199	5172 - PETRL LNDMN,BRKR-PROD	5172
200	5191 - FARM & RANCH SUPPLY	5191
201	5192 - BOOKS,PERIODICALS,& NEWSPAPERS	5192
202	5193 - FLOWERS,NURSERY STOCK WHOLESAL	5193
203	5194 - TOBACCO & TOBACCO PRODUCTS WHS	5194
204	5198 - PAINTS VARNISH & SUPPLIES	5198
205	5199 - WHOLESALE-MISC	5199
206	5211 - BUILDING MATERIALS	5211
207	5231 - PAINT & WALLPAPER STORES	5231
208	5251 - HARDWARE STORES	5251
209	5261 - NURSRES-RETL-GRDN SHP	5261
210	5271 - MOBILE HM DEALER SALS	5271
211	5311 - DEPARTMENT STORE	5311
212	5331 - DISCOUNT & VARTY STRS	5331
213	5375 - PET SUPPLIES - RETAIL	5375
214	5399 - MISC GENERAL MERCHANDISE STORE	5399
215	5411 - GROCERY-SUPERMARKET	5411
216	5412 - CONVENIENCE STORE	5412
217	5421 - MEAT & FISH MARKETS	5421
218	5431 - FRUITS & VEGTBL MRKTS	5431
219	5441 - CANDY & NUTS	5441
220	5461 - BAKERIES-SALES	5461
221	5499 - HEALTH FOOD-GROCERIES-RETAIL	5499
222	5511 - AUTOMOTIVE DEALER-NEW	5511
223	5521 - AUTOMOTIVE DEALER-USD	5521
224	5531 - AUTO PRTS, BATTERIES - TIRES	5531
225	5541 - SERV STATONS,GAS,EQUF	5541
226	5551 - BOAT DEALERS	5551
227	5561 - RECREATINL VEH DEALRS	5561
228	5571 - MOTORCYCLE DEALERS	5571
229	5599 - AIRCRFT DEALRS & MISC	5599
230	5611 - CLOTHING-MEN	5611
231	5621 - CLOTHING-WOMENS	5621
232	5632 - CLOTHING- ACCESSORIES	5632
233	5641 - CLOTHING-CHILDREN	5641

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

234	5651 - CLOTHING-FAMILY	5651
235	5661 - SHOE STORE FAMILY	5661
236	5662 - SHOE STORE-MEN	5662
237	5663 - SHOE STORE - ATHLETIC	5663
238	5664 - SHOE STORE-WOMEN	5664
239	5665 - SHOES WESTERN BOOTS	5665
240	5680 - CLOTHING-UNIFORMS	5680
241	5699 - CLOTHING-MISC	5699
242	5712 - FURNITURE-NEW SALES	5712
243	5713 - FLOOR COVERING	5713
244	5714 - DRAPERY & UPHOLSTERY STORES	5714
245	5719 - FURN-MISC HME FURNS	5719
246	5722 - APPLIANCE STORES	5722
247	5731 - RADIO,TV-ELCTRNIC STRS	5731
248	5732 - CELLUAR & WIRELESS COMM EQUIP	5732
249	5734 - COMPUTER & COMPUTER SOFTWARE	5734
250	5735 - RECORDS-TAPES STORES	5735
251	5736 - MUSIC INSTRUMNT STORE	5736
252	5811 - CATERERS	5811
253	5812 - CAFETERIAS/BUFFET	5812
254	5813 - NGHTCLB,LUNGE,BAR-TAV	5813
255	5814 - RESTAURANT-FAST FOOD	5814
256	5815 - REST/FULL SERVICE	5815
257	5816 - CAFE/DINER/OTHER	5816
258	5817 - PIZZA	5817
259	5818 - RESTURNT-SANDWH-DELI	5818
260	5819 - RESTNT-DESERT-COFFEE	5819
261	5912 - DRUG STORES	5912
262	5913 - PHARMACY	5913
263	5914 - MED SUPP-EQUP- RETAIL	5914
264	5921 - LIQUOR STORE	5921
265	5932 - MERC STORS-USED,ANTQ	5932
266	5933 - PAWN SHOP	5933
267	5941 - SPORTNG GDS-BCYLE SHP	5941
268	5942 - BOOK STORE-NEW	5942
269	5943 - OFFICE SUPPLY - RETAIL	5943
270	5944 - JEWELRY STORE	5944
271	5945 - HOBBY SHOP, ARTS & CRAFT	5945
272	5946 - CAMERA & PHOTOGRAPHIC SUPPLIES	5946
273	5947 - GFT,NOVLTY-SUVNIR SHP	5947
274	5948 - LUGAGE-LEATHER GOODS	5948
275	5949 - FABRC STRS,ARTS,CRFTS	5949
276	5961 - INTERNET RETAIL SALES	5961
277	5962 - AUTOMATIC MERCH MACHINE OPERAT	5962
278	5963 - BEAUTY & BARBER SUPP-RETAIL	5963
279	5984 - BUTANE & PROPANE CO	5984
280	5989 - FUEL DEALERS	5989

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

281	5991 - FARM & RANCH	5991
282	5992 - FLORISTS	5992
283	5993 - TOBACCO SHOP	5993
284	5995 - OPTICAL GOODS STORES	5995
285	5999 - RETAIL-MISC	5999
286	6029 - BANKS	6029
287	6035 - SAVINGS & LOANS	6035
288	6061 - CREDIT UNIONS	6061
289	6099 - CHECK CASHING SERVICE	6099
290	6141 - FINANCE CO-PERSONAL	6141
291	6153 - FINANCE CO-BUSINESS	6153
292	6159 - FINCE INSTITUTN-MISC	6159
293	6162 - MORTGAGE COMPANY	6162
294	6211 - INVESTMNT & BROKERGE	6211
295	6282 - FINANCIAL PLANNING	6282
296	6300 - INSURANCE AGENCIES	6300
297	6411 - INSURANCE AGENTS	6411
298	6512 - COMM BLDG - RENTAL OR LEASING	6512
299	6514 - RESIDENTIAL RENTAL/LEASING	6514
300	6515 - MOBILE HOME PARK OPERATOR	6515
301	6531 - REAL EST AGTS & MGRS	6531
302	6541 - ABSTRACT & TITLE	6541
303	6552 - LAND SUBDIVIDERS	6552
304	6553 - CEMETERY	6553
305	7011 - MOTEL-HOTEL-ECONOMY	7011
306	7012 - MOTEL/HOTEL-MODERN	7012
307	7021 - APARTMENT-COMPLEXES	7021
308	7022 - APARTMENT-MISC	7022
309	7032 - SPORTING / RECREATINAL CAMP	7032
310	7033 - TRAILER PARKS & CAMPSITES	7033
311	7101 - INTERIOR DESIGN	7101
312	7211 - LAUNDRIES-COMMERCIAL	7211
313	7215 - LAUNDROMAT	7215
314	7216 - DRY CLEANING PLANTS	7216
315	7217 - CARPET & UPHOLSTERY CLEANER	7217
316	7219 - LAUNDRY/GARMENT SVCS-ALTERAT	7219
317	7221 - PHOTO & PORTRAIT STUDIOS	7221
318	7231 - BEAUTY SHOPS	7231
319	7241 - BARBER SHOPS	7241
320	7251 - SHOE REPAIR	7251
321	7261 - FUNERAL HOME	7261
322	7291 - INCOME TAX SERVICE	7291
323	7299 - PERSONAL SERV-MISC	7299
324	7311 - ADVERTISING AGENCIES	7311
325	7312 - SIGN,BILBORD/OTSDE AD	7312
326	7319 - TRANSIT ADVERTISING SERVICE	7319
327	7322 - COLLECTION AGENCY	7322

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

328	7334 - PHOTOCOPYING SERVICE	7334
329	7335 - PHOTOGRAPHY-COMERCAL	7335
330	7336 - GRAPHIC DESIGN SVCS	7336
331	7342 - PEST CONTROL	7342
332	7349 - JANITORIAL SERVICE	7349
333	7352 - RENTAL-MEDICAL EQUIPMENT	7352
334	7359 - EQUIP & FURN RENTAL	7359
335	7361 - EMPLOYMENT AGENCIES	7361
336	7363 - CONSULTANTS	7363
337	7371 - COMPUTER PROGRAMMING SERVICE	7371
338	7372 - COMPTR PREPCKGD SFTWR	7372
339	7374 - DATE PROCESSING SERVICES	7374
340	7375 - INTERNET ACCESS PROVIDERS	7375
341	7378 - COMPTER MAINT & REPRS	7378
342	7380 - ARMORED CAR	7380
343	7381 - SECURITY/ PRIVATE INVESTIGATOR	7381
344	7382 - SECURITY SYSTEMS	7382
345	7384 - FILM PROCESSING	7384
346	7389 - BUSINESS SERV- ADMINISTRATION	7389
347	7513 - TRUCK RENTAL & LEASING	7513
348	7514 - PASSENGER CAR RENTAL	7514
349	7515 - PASSENGER CAR LEASING	7515
350	7521 - AUTOMOBILE PARKING	7521
351	7532 - AUTO REPAIR-BODY SHP	7532
352	7533 - AUTO EXHAUST SYS REPAR-MUFFLER	7533
353	7534 - TIRE REPAIR-RECAPPNG	7534
354	7536 - AUTO GLASS & MIRROR	7536
355	7537 - AUTO TRANSMISION SHPS	7537
356	7538 - AUTO REPAIR & SERV GA	7538
357	7539 - AUTO REPAIR-ENGINE MAINTENANCE	7539
358	7542 - CAR WASH-CAR CARE CTR	7542
359	7549 - AUTO SERV-EXCEPT REPA	7549
360	7622 - RADIO & TV REPAIR	7622
361	7623 - A/C HEATNG SALES-SERV	7623
362	7629 - ELECTRICAL, HSEHOLD APPL REPAIR	7629
363	7631 - WATCH,CLOCK-JWLRY RPR	7631
364	7641 - UPHOLSTERY-FURN REPAR	7641
365	7692 - WELDING SERVICE	7692
366	7694 - ELECTRIC MOTOR REPAIR	7694
367	7698 - LOCKSMITH-REPAIR SERV	7698
368	7699 - REPAIR SERVICE-MISC	7699
369	7812 - VIDEO/ MOVIE PRODUCTION	7812
370	7832 - MOTION PICTUR-WALK-IN	7832
371	7833 - MOTIN PICTURE-DRIVE-IN	7833
372	7841 - VIDEO TAPE RENTAL	7841
373	7911 - DNCE STUDOS,SCHOL,HAL	7911
374	7929 - ENTERTAINERS & GROUPS	7929

BUSINESS TYPE CODES
CODE TABLE MASTER: SCADPROD - 2014

375	7933 - BOWLING CENTERS	7933
376	7941 - SPORTS CLB,MNGRS-PRMT	7941
377	7948 - RACING & TRACK OPERTN	7948
378	7991 - HELTH SPA,GYM,FITNS C	7991
379	7992 - PUBLIC GOLF COURSES	7992
380	7993 - VIDEO GAMES & ARCADES	7993
381	7997 - MEMBRSHP SPRT-REC CLB	7997
382	7999 - AMUSMNT REC,GLF-PUT-P	7999
383	8011 - DOCTORS-MEDICAL	8011
384	8021 - DENTISTS	8021
385	8031 - PHYSICAL THERAPY CLINICS	8031
386	8041 - CHIROPRACTOR	8041
387	8042 - OPTOMETRISTS	8042
388	8043 - PODIATRISTS	8043
389	8049 - MEDICAL OFFICE OTHER	8049
390	8051 - NURSING HOME-SKILLED CARE	8051
391	8052 - ASSISTED LIVING CARE	8052
392	8062 - HOSPITALS-MED-SURGICL	8062
393	8063 - MEDICAL-PSYCHIATRIC	8063
394	8071 - MEDICAL CLNCS-LAB EQP	8071
395	8072 - DENTAL LAB	8072
396	8082 - HOME HEALTH CARE SERV	8082
397	8092 - MEDCL CLNCS-KIDNY DL	8092
398	8093 - MEDICAL CLNCS - EMERGENCY	8093
399	8099 - MEDICAL-MISC	8099
400	8111 - ATTYS & LEGAL SERV	8111
401	8249 - SCHOOL - TRADE-VOCATIONAL	8249
402	8299 - EDUCATONL SERV-SCHL	8299
403	8322 - SOCIAL SERVICE INDIVIDUAL/FAMI	8322
404	8351 - CHILD DAYCARE SERV	8351
405	8361 - RETIREMENT HOME	8361
406	8631 - LABOR UNIONS	8631
407	8641 - CLUBS-CIVIC-SOCIAL-ASSOC	8641
408	8661 - RELIGIOUS ORGNIZTIONS	8661
409	8711 - ENGINEERING SERVICES	8711
410	8712 - ARCHITECTS	8712
411	8713 - SURVEYORS	8713
412	8721 - ACCTNTS,BKPING & CPA	8721
413	8734 - LABS-NON MEDICAL	8734
414	8741 - MANAGEMENT SERVICES	8741
415	8748 - CONSULTING-BUSINESS	8748
416	8999 - OFFICE-GENERAL-ADMINISTRATIVE	8999
417	9990 - INTANGIBLES	9990
418	9991 - ROLLINGSTOCK	9991

Work Plan

Appraisal Year 2015

Reappraisal 2015


Work Detail 2015

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 3						
						S	M	T	W	T	F	S
1	<input type="checkbox"/> Commercial		08/04/14	02/27/15								
2	<i>DTA - Change Detection 2014 Aerials - RA15</i>	Rob	08/04/14	08/29/14								
3	<input type="checkbox"/> <i>Outside Tyler ISD</i>	Rob	09/01/14	11/28/14								
4	Lindale - Van - CRA15		09/01/14	09/12/14								
5	Winona - Gladewater - CRA15		09/15/14	09/26/14								
6	Troup - Arp - CRA15		09/29/14	10/10/14								
7	Bullard - CRA15		10/13/14	10/31/14								
8	Whitehouse - CRA15		11/03/14	11/14/14								
9	Chapel Hill - CRA15		11/17/14	11/28/14								
10	<i>Tyler ISD - Outside City - CRA15</i>	Rob	12/01/14	01/02/15								
11	<i>Tyler ISD - City - CRA15</i>	Rob	01/05/15	01/30/15								
12	<i>Major Corridor Land Reappraisal - CRA15+</i>	Jim	01/05/15	02/27/15								
13												
14	<input type="checkbox"/> Residential		08/04/14	04/30/15								
15	<i>Enter Permits and Electrical hookups</i>		08/04/14	08/15/14								
16	<i>DTA - Change Detection 2014 Aerials - RA15</i>		08/18/14	09/12/14								
17	<i>Sales Entry</i>	Jay	09/01/14	03/27/15								
18	<i>Land Analysis - RA15+</i>	David	09/01/14	02/27/15								
19	<i>Agricultural/Timber New Applications 1980-1984</i>	Travis	09/01/14	04/30/15								
20	<input type="checkbox"/> <i>Data Analysis</i>	Drew	09/01/14	01/30/15								
21	Outside Tyler ISD		09/01/14	10/31/14								
22	Tyler ISD		11/03/14	01/30/15								
23	<input type="checkbox"/> <i>Outside Tyler ISD</i>		09/15/14	11/28/14								
24	<input type="checkbox"/> Region 13	Jennie	09/15/14	11/28/14								


	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 3						
						S	M	T	W	T	F	S
25	DTA - 2014 Aerial Review		09/15/14	11/21/14								
26	Field Work - RC15 - September		09/15/14	09/26/14								
27	Field Work - RC15 - October		09/29/14	10/31/14								
28	Field Work - RC15 - November		11/03/14	11/21/14								
29	Weather Delay Allowance - Region 13 Audit		11/24/14	11/28/14								
30	 Region 14	Tom	09/15/14	11/28/14								
31	DTA - 2014 Aerial Review		09/15/14	11/21/14								
32	Field Work - RC15 - September		09/15/14	09/26/14								
33	Field Work - RC15 - October		09/29/14	10/31/14								
34	Field Work - RC15 - November		11/03/14	11/21/14								
35	Weather Delay Allowance - Region 14 Audit		11/24/14	11/28/14								
36	 Region 15	Malcolm	09/15/14	11/28/14								
37	DTA - 2014 Aerial Review		09/15/14	11/21/14								
38	Field Work - RC15 - September		09/15/14	09/26/14								
39	Field Work - RC15 - October		09/29/14	10/31/14								
40	Field Work - RC15 - November		11/03/14	11/21/14								
41	Weather Delay Allowance - Region 15 Audit		11/24/14	11/28/14								
42	 Region 16	Jay	09/15/14	11/28/14								
43	DTA - 2014 Aerial Review		09/15/14	11/21/14								
44	Field Work - RC15 - September		09/15/14	09/26/14								
45	Field Work - RC15 - October		09/29/14	10/31/14								
46	Field Work - RC15 - November		11/03/14	11/21/14								
47	Weather Delay Allowance - Region 16 Audit		11/24/14	11/28/14								
48	 Region 17	Essie	09/15/14	11/28/14								
49	DTA - 2014 Aerial Review		09/15/14	11/21/14								
50	Field Work - RC15 - September		09/15/14	09/26/14								
51	Field Work - RC15 - October		09/29/14	10/31/14								
52	Field Work - RC15 - November		11/03/14	11/21/14								
53	Weather Delay Allowance - Region 17 Audit		11/24/14	11/28/14								
54	 Region 18	Jennie	09/15/14	11/28/14								
55	DTA - 2014 Aerial Review		09/15/14	11/21/14								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 3						
						S	M	T	W	T	F	S
56	Field Work - RC15 - September		09/15/14	09/26/14								
57	Field Work - RC15 - October		09/29/14	10/31/14								
58	Field Work - RC15 - November		11/03/14	11/21/14								
59	Weather Delay Allowance - Region 18 Audit		11/24/14	11/28/14								
60	 Region 19	Tom	09/15/14	11/28/14								
61	DTA - 2014 Aerial Review		09/15/14	11/21/14								
62	Field Work - RC15 - September		09/15/14	09/26/14								
63	Field Work - RC15 - October		09/29/14	10/31/14								
64	Field Work - RC15 - November		11/03/14	11/21/14								
65	Weather Delay Allowance - Region 19 Audit		11/24/14	11/28/14								
66	 Region 20	Tommy	09/15/14	11/28/14								
67	DTA - 2014 Aerial Review		09/15/14	11/21/14								
68	Field Work - RC15 - September		09/15/14	09/26/14								
69	Field Work - RC15 - October		09/29/14	10/31/14								
70	Field Work - RC15 - November		11/03/14	11/21/14								
71	Weather Delay Allowance - Region 20 Audit		11/24/14	11/28/14								
72	 Region 21	Jay	09/15/14	11/28/14								
73	DTA - 2014 Aerial Review		09/15/14	11/21/14								
74	Field Work - RC15 - September		09/15/14	09/26/14								
75	Field Work - RC15 - October		09/29/14	10/31/14								
76	Field Work - RC15 - November		11/03/14	11/21/14								
77	Weather Delay Allowance - Region 21 Audit		11/24/14	11/28/14								
78	 Region 22	Tom	09/15/14	11/28/14								
79	DTA - 2014 Aerial Review		09/15/14	11/21/14								
80	Field Work - RC15 - September		09/15/14	09/26/14								
81	Field Work - RC15 - October		09/29/14	10/31/14								
82	Field Work - RC15 - November		11/03/14	11/21/14								
83	Weather Delay Allowance - Region 22 Audit		11/24/14	11/28/14								
84	 Region 23	Tom	09/15/14	11/28/14								
85	DTA - 2014 Aerial Review		09/15/14	11/21/14								
86	Field Work - RC15 - September		09/15/14	09/26/14								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 3						
						S	M	T	W	T	F	S
87	Field Work - RC15 - October		09/29/14	10/31/14								
88	Field Work - RC15 - November		11/03/14	11/21/14								
89	Weather Delay Allowance - Region 23 Audit		11/24/14	11/28/14								
90	 <i>Tyler ISD - Outside City</i>		12/01/14	01/30/15								
91	 Region 1	Edward	12/01/14	01/30/15								
92	Field Work - RC15 - December		12/01/14	12/26/14								
93	Field Work - RC15 - January		12/29/14	01/23/15								
94	Weather Delay Allowance - Region 1 Audit		01/26/15	01/30/15								
95	 Region 2	Tasha	12/01/14	01/30/15								
96	Field Work - RC15 - December		12/01/14	12/26/14								
97	Field Work - RC15 - January		12/29/14	01/23/15								
98	Weather Delay Allowance - Region 2 Audit		01/26/15	01/30/15								
99	 Region 3	Malcolm	12/01/14	01/30/15								
100	Field Work - RC15 - December		12/01/14	12/26/14								
101	Field Work - RC15 - January		12/29/14	01/23/15								
102	Weather Delay Allowance - Region 3 Audit		01/26/15	01/30/15								
103	 Region 4	Tom	12/01/14	01/30/15								
104	Field Work - RC15 - December		12/01/14	12/26/14								
105	Field Work - RC15 - January		12/29/14	01/23/15								
106	Weather Delay Allowance - Region 4 Audit		01/26/15	01/30/15								
107	 Region 5	Essie	12/01/14	01/30/15								
108	Field Work - RC15 - December		12/01/14	12/26/14								
109	Field Work - RC15 - January		12/29/14	01/23/15								
110	Weather Delay Allowance - Region 5 Audit		01/26/15	01/30/15								
111	 Region 6	Tommy	12/01/14	01/30/15								
112	Field Work - RC15 - December		12/01/14	12/26/14								
113	Field Work - RC15 - January		12/29/14	01/23/15								
114	Weather Delay Allowance - Region 6 Audit		01/26/15	01/30/15								
115	 Region 24	Jennie	12/01/14	01/30/15								
116	Field Work - RC15 - December		12/01/14	12/26/14								
117	Field Work - RC15 - January		12/29/14	01/23/15								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 3						
						S	M	T	W	T	F	S
118	Weather Delay Allowance - Region 24 Audit		01/26/15	01/30/15								
119	 Tyler ISD - City		01/19/15	03/13/15								
120	 Region 7	Essie	01/19/15	03/13/15								
121	Field Work - RC15 - January		01/19/15	01/30/15								
122	Field Work - RC15 - February		02/02/15	02/27/15								
123	Weather Delay Allowance - Region 7 Audit		03/02/15	03/13/15								
124	 Region 8	Tasha	01/19/15	03/13/15								
125	Field Work - RC15 - December		01/19/15	01/30/15								
126	Field Work - RC15 - January		02/02/15	02/27/15								
127	Weather Delay Allowance - Region 8 Audit		03/02/15	03/13/15								
128	 Region 9	Jennie	01/19/15	03/13/15								
129	Field Work - RC15 - December		01/19/15	01/30/15								
130	Field Work - RC15 - January		02/02/15	02/27/15								
131	Weather Delay Allowance - Region 9 Audit		03/02/15	03/13/15								
132	 Region 10	Malcolm	01/19/15	03/13/15								
133	Field Work - RC15 - December		01/19/15	01/30/15								
134	Field Work - RC15 - January		02/02/15	02/27/15								
135	Weather Delay Allowance - Region 10 Audit		03/02/15	03/13/15								
136	 Region 11	Tommy	01/19/15	03/13/15								
137	Field Work - RC15 - December		01/19/15	01/30/15								
138	Field Work - RC15 - January		02/02/15	02/27/15								
139	Weather Delay Allowance - Region 11 Audit		03/02/15	03/13/15								
140	 Region 12	Tom	01/19/15	03/13/15								
141	Field Work - RC15 - December		01/19/15	01/30/15								
142	Field Work - RC15 - January		02/02/15	02/27/15								
143	Weather Delay Allowance - Region 12 Audit		03/02/15	03/13/15								
144												
145	 Business Personal Property		09/01/14	02/27/15								
146	 Outside Tyler City		09/01/14	11/28/14								
147	 September Field Work		09/01/14	10/03/14								
148	Troup ISD (TRISD) & Troup City (TRCTY)		09/01/14	10/03/14								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 3						
						S	M	T	W	T	F	S
149	Arp ISD (ARISD) & Arp City (ARCTY)		09/01/14	10/03/14								
150	Tyler ISD West (TSD-W) & N. West (TSDNW) & Airport (ARPRT)		09/01/14	10/03/14								
151	Van ISD (VAN)		09/01/14	10/03/14								
152	Tyler ISD S. West (TSDSW)		09/01/14	10/03/14								
153	Winona ISD (WIISD) & City (WICTY)		09/01/14	10/03/14								
154	Gladewater ISD (GLWTR)		09/01/14	10/03/14								
155	 October Field Work		10/06/14	10/31/14								
156	Hwy 155 Bullard (155BU) Noonday (155ND)		10/06/14	10/31/14								
157	Hwy 155 Tyler (SH155)		10/06/14	10/31/14								
158	Bullard ISD (BUISD) & Bullard City (BUCTY)		10/06/14	10/31/14								
159	Chapel Hill ISD (CHISD) & (CHTJC)		10/06/14	10/31/14								
160	Tyler ISD out of TJC (TOTJC)		10/06/14	10/31/14								
161	Tyler ISD North (TSD-N)		10/06/14	10/31/14								
162	Hwy 31 West (SH31W)		10/06/14	10/31/14								
163	 November Field Work		11/03/14	11/28/14								
164	Tyler ISD South (TSD-S)		11/03/14	11/28/14								
165	Hwy 64 West (SH64W)		11/03/14	11/28/14								
166	Hwy 69 North (US69N)		11/03/14	11/28/14								
167	Whitehouse ISD (WHISD) (WHCTY)		11/03/14	11/28/14								
168	Lindale ISD (LIISD)		11/03/14	11/28/14								
169	Lindale City (LICTY)		11/03/14	11/28/14								
170	Tyler City - Whitehouse ISD (TYWH)		11/03/14	11/28/14								
171	Tyler City - Chapel Hill ISD (TYCH)		11/03/14	11/28/14								
172	 Tyler City Field Work		12/01/14	02/27/15								
173	 December Field Work		12/01/14	01/02/15								
174	TY041-44 , 57-63, 73-76 & MALL		12/01/14	01/02/15								
175	TY77-80, 90-97		12/01/14	01/02/15								
176	TY107-111, 124-128		12/01/14	01/02/15								
177	TY141-146, 158-163, 176-180		12/01/14	01/02/15								
178	 January Field Work		01/05/15	01/30/15								
179	TY193-196, 211-213, 225-226		01/05/15	01/30/15								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 3						
						S	M	T	W	T	F	S
180	TY237-240, 252-254, 264-266, 275-277, 287-289		01/05/15	01/30/15								
181	TY164-168, 181-185		01/05/15	01/30/15								
182	TY198-201, 217-219		01/05/15	01/30/15								
183	 February Field Work		02/02/15	02/27/15								
184	TY112-115, 129-132, 147-150		02/02/15	02/27/15								
185	TY197, 214-216, 227-229		02/02/15	02/27/15								
186	TY241-243, 255-257, 267-268, 278-279		02/02/15	02/27/15								

Work Plan





Appraisal Year 2016

Reappraisal 2016

Work Detail 2016

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 2						
						S	M	T	W	T	F	S
1	Commercial		09/07/15	01/29/16								
2	<i>Outside Tyler ISD</i>	Rob	09/07/15	11/27/15								
3	Lindale - Van - CRA16		09/07/15	09/18/15								
4	Winona - Gladewater - CRA16		09/21/15	10/02/15								
5	Troup - Arp - CRA16		10/05/15	10/16/15								
6	Bullard - CRA16		10/19/15	10/30/15								
7	Whitehouse - CRA16		11/02/15	11/13/15								
8	Chapel Hill - CRA16		11/16/15	11/27/15								
9	<i>Tyler ISD - Outside City - CRA16</i>	Rob	11/30/15	12/31/15								
10	<i>Tyler ISD - City - CRA16</i>	Rob	01/04/16	01/29/16								
11	<i>Major Corridor Land Reappraisal - CRA16+</i>	Jim	11/30/15	01/29/16								
12												
13	Residential		08/03/15	05/02/16								
14	<i>Enter Permits and Electrical hookups</i>		08/03/15	08/07/15								Er
15	<i>DTA - Combine BC 1s & 2s to 3s - RA16</i>		08/10/15	08/28/15								
16	<i>Reappraisal BC 4s - RA16</i>		08/31/15	09/30/15								
17	<i>Sales Entry</i>	Jay	08/31/15	03/25/16								
18	<i>Land Analysis - RA16+</i>	David	08/31/15	03/25/16								
19	<i>Agricultural/Timber New Applications 1985-1989</i>	Travis	08/31/15	05/02/16								
20	<i>Data Analysis</i>	Drew	08/31/15	02/26/16								
21	Outside Tyler ISD		08/31/15	11/27/15								
22	Tyler ISD		11/30/15	02/26/16								
23	<i>Outside Tyler ISD</i>		09/07/15	01/01/16								
24	Region 13	Jennie	09/07/15	01/01/16								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 2						
						S	M	T	W	T	F	S
25	Field Work - RC16 - September		09/07/15	09/25/15								
26	Field Work - RC16 - October		09/28/15	10/30/15								
27	Field Work - RC16 - November		11/02/15	11/27/15								
28	Weather Delay Allowance - Region 13 Audit		11/30/15	01/01/16								
29	 Region 14	Tom	09/07/15	01/01/16								
30	Field Work - RC16 - September		09/07/15	09/25/15								
31	Field Work - RC16 - October		09/28/15	10/30/15								
32	Field Work - RC16 - November		11/02/15	11/27/15								
33	Weather Delay Allowance - Region 14 Audit		11/30/15	01/01/16								
34	 Region 15	Malcolm	09/07/15	01/01/16								
35	Field Work - RC16 - September		09/07/15	09/25/15								
36	Field Work - RC16 - October		09/28/15	10/30/15								
37	Field Work - RC16 - November		11/02/15	11/27/15								
38	Weather Delay Allowance - Region 15 Audit		11/30/15	01/01/16								
39	 Region 16	Jay	09/07/15	01/01/16								
40	Field Work - RC16 - September		09/07/15	09/25/15								
41	Field Work - RC16 - October		09/28/15	10/30/15								
42	Field Work - RC16 - November		11/02/15	11/27/15								
43	Weather Delay Allowance - Region 16 Audit		11/30/15	01/01/16								
44	 Region 17	Essie	09/07/15	01/01/16								
45	Field Work - RC16 - September		09/07/15	09/25/15								
46	Field Work - RC16 - October		09/28/15	10/30/15								
47	Field Work - RC16 - November		11/02/15	11/27/15								
48	Weather Delay Allowance - Region 17 Audit		11/30/15	01/01/16								
49	 Region 18	Jennie	09/07/15	01/01/16								
50	Field Work - RC16 - September		09/07/15	09/25/15								
51	Field Work - RC16 - October		09/28/15	10/30/15								
52	Field Work - RC16 - November		11/02/15	11/27/15								
53	Weather Delay Allowance - Region 18 Audit		11/30/15	01/01/16								
54	 Region 19	Tom	09/07/15	01/01/16								
55	Field Work - RC16 - September		09/07/15	09/25/15								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 2						
						S	M	T	W	T	F	S
56	Field Work - RC16 - October		09/28/15	10/30/15								
57	Field Work - RC16 - November		11/02/15	11/27/15								
58	Weather Delay Allowance - Region 19 Audit		11/30/15	01/01/16								
59	 Region 20	Tommy	09/07/15	01/01/16								
60	Field Work - RC16 - September		09/07/15	09/25/15								
61	Field Work - RC16 - October		09/28/15	10/30/15								
62	Field Work - RC16 - November		11/02/15	11/27/15								
63	Weather Delay Allowance - Region 20 Audit		11/30/15	01/01/16								
64	 Region 21	Jay	09/07/15	01/01/16								
65	Field Work - RC16 - September		09/07/15	09/25/15								
66	Field Work - RC16 - October		09/28/15	10/30/15								
67	Field Work - RC16 - November		11/02/15	11/27/15								
68	Weather Delay Allowance - Region 21 Audit		11/30/15	01/01/16								
69	 Region 22	Tom	09/07/15	01/01/16								
70	Field Work - RC16 - September		09/07/15	09/25/15								
71	Field Work - RC16 - October		09/28/15	10/30/15								
72	Field Work - RC16 - November		11/02/15	11/27/15								
73	Weather Delay Allowance - Region 22 Audit		11/30/15	01/01/16								
74	 Region 23	Tom	09/07/15	01/01/16								
75	Field Work - RC16 - September		09/07/15	09/25/15								
76	Field Work - RC16 - October		09/28/15	10/30/15								
77	Field Work - RC16 - November		11/02/15	11/27/15								
78	Weather Delay Allowance - Region 23 Audit		11/30/15	01/01/16								
79	 Tyler ISD - City		11/30/15	02/26/16								
80	 Region 7	Essie	11/30/15	01/15/16								
81	Field Work - RC16 - December		11/30/15	12/25/15								
82	Field Work - RC16 - January		12/28/15	01/08/16								
83	Weather Delay Allowance - Region 7 Audit		01/11/16	01/15/16								
84	 Region 8	Tasha	11/30/15	01/15/16								
85	Field Work - RC16 - December		11/30/15	12/25/15								
86	Field Work - RC16 - January		12/28/15	01/08/16								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 2						
						S	M	T	W	T	F	S
87	Weather Delay Allowance - Region 8 Audit		01/11/16	01/15/16								
88	 Region 9	Jennie	11/30/15	01/15/16								
89	Field Work - RC16 - December		11/30/15	12/25/15								
90	Field Work - RC16 - January		12/28/15	01/08/16								
91	Weather Delay Allowance - Region 9 Audit		01/11/16	01/15/16								
92	 Region 10	Malcolm	11/30/15	01/15/16								
93	Field Work - RC16 - December		11/30/15	12/25/15								
94	Field Work - RC16 - January		12/28/15	01/08/16								
95	Weather Delay Allowance - Region 10 Audit		01/11/16	01/15/16								
96	 Region 11	Tommy	11/30/15	01/15/16								
97	Field Work - RC16 - December		11/30/15	12/25/15								
98	Field Work - RC16 - January		12/28/15	01/08/16								
99	Weather Delay Allowance - Region 11 Audit		01/11/16	01/15/16								
100	 Region 12	Tom	11/30/15	01/15/16								
101	Field Work - RC16 - December		11/30/15	12/25/15								
102	Field Work - RC16 - January		12/28/15	01/08/16								
103	Weather Delay Allowance - Region 12 Audit		01/11/16	01/15/16								
104	 Region 24	Jennie	11/30/15	01/15/16								
105	Field Work - RC16 - December		11/30/15	12/25/15								
106	Field Work - RC16 - January		12/28/15	01/08/16								
107	Weather Delay Allowance - Region 13 Audit		01/11/16	01/15/16								
108	 Tyler ISD - Outside City		01/18/16	02/26/16								
109	 Region 1	Jennie	01/18/16	02/26/16								
110	Field Work - RC16 - January		01/18/16	01/29/16								
111	Field Work - RC16 - February		02/01/16	02/19/16								
112	Weather Delay Allowance - Region 1 Audit		02/22/16	02/26/16								
113	 Region 2	Tasha	01/18/16	02/26/16								
114	Field Work - RC16 - January		01/18/16	01/29/16								
115	Field Work - RC16 - February		02/01/16	02/19/16								
116	Weather Delay Allowance - Region 2 Audit		02/22/16	02/26/16								
117	 Region 3	Malcolm	01/18/16	02/26/16								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 2						
						S	M	T	W	T	F	S
118	Field Work - RC16 - January		01/18/16	01/29/16								
119	Field Work - RC16 - February		02/01/16	02/19/16								
120	Weather Delay Allowance - Region 3 Audit		02/22/16	02/26/16								
121	Region 4	Tom	01/18/16	02/26/16								
122	Field Work - RC16 - January		01/18/16	01/29/16								
123	Field Work - RC16 - February		02/01/16	02/19/16								
124	Weather Delay Allowance - Region 4 Audit		02/22/16	02/26/16								
125	Region 5	Essie	01/18/16	02/26/16								
126	Field Work - RC16 - January		01/18/16	01/29/16								
127	Field Work - RC16 - February		02/01/16	02/19/16								
128	Weather Delay Allowance - Region 5 Audit		02/22/16	02/26/16								
129	Region 6	Tommy	01/18/16	02/26/16								
130	Field Work - RC16 - January		01/18/16	01/29/16								
131	Field Work - RC16 - February		02/01/16	02/19/16								
132	Weather Delay Allowance - Region 6 Audit		02/22/16	02/26/16								
133												
134	Business Personal Property		08/31/15	02/26/16								
135	Outside Tyler City		08/31/15	11/27/15								
136	September Field Work		08/31/15	09/25/15								
137	Troup ISD (TRISD) & Troup City (TRCTY)		08/31/15	09/25/15								
138	Arp ISD (ARISD) & Arp City (ARCTY)		08/31/15	09/25/15								
139	Tyler ISD West (TSD-W) & N. West (TSDNW) & Airport (ARPRT)		08/31/15	09/25/15								
140	Van ISD (VAN)		08/31/15	09/25/15								
141	Tyler ISD S. West (TSDSW)		08/31/15	09/25/15								
142	Winona ISD (WIISD) & City (WICTY)		08/31/15	09/25/15								
143	Gladewater ISD (GLWTR)		08/31/15	09/25/15								
144	October Field Work		09/28/15	10/30/15								
145	Hwy 155 Bullard (155BU) Noonday (155ND)		09/28/15	10/30/15								
146	Hwy 155 Tyler (SH155)		09/28/15	10/30/15								
147	Bullard ISD (BUISD) & Bullard City (BUCTY)		09/28/15	10/30/15								
148	Chapel Hill ISD (CHISD) & (CHTJC)		09/28/15	10/30/15								

	Task Name	Assigned T	Start Date	End Date	% Complete	Aug 2						
						S	M	T	W	T	F	S
149	Tyler ISD out of TJC (TOTJC)		09/28/15	10/30/15								
150	Tyler ISD North (TSD-N)		09/28/15	10/30/15								
151	Hwy 31 West (SH31W)		09/28/15	10/30/15								
152	 November Field Work		11/02/15	11/27/15								
153	Tyler ISD South (TSD-S)		11/02/15	11/27/15								
154	Hwy 64 West (SH64W)		11/02/15	11/27/15								
155	Hwy 69 North (US69N)		11/02/15	11/27/15								
156	Whitehouse ISD (WHISD) (WHCTY)		11/02/15	11/27/15								
157	Lindale ISD (LIISD)		11/02/15	11/27/15								
158	Lindale City (LICITY)		11/02/15	11/27/15								
159	Tyler City - Whitehouse ISD (TYWH)		11/02/15	11/27/15								
160	Tyler City - Chapel Hill ISD (TYCH)		11/02/15	11/27/15								
161	 Tyler City Field Work		11/30/15	02/26/16								
162	 December Field Work		11/30/15	01/01/16								
163	TY041-44 , 57-63, 73-76 & MALL		11/30/15	01/01/16								
164	TY77-80, 90-97		11/30/15	01/01/16								
165	TY107-111, 124-128		11/30/15	01/01/16								
166	TY141-146, 158-163, 176-180		11/30/15	01/01/16								
167	 January Field Work		01/04/16	01/29/16								
168	TY193-196, 211-213, 225-226		01/04/16	01/29/16								
169	TY237-240, 252-254, 264-266, 275-277, 287-289		01/04/16	01/29/16								
170	TY164-168, 181-185		01/04/16	01/29/16								
171	TY198-201, 217-219		01/04/16	01/29/16								
172	 February Field Work		02/01/16	02/26/16								
173	TY112-115, 129-132, 147-150		02/01/16	02/26/16								
174	TY197, 214-216, 227-229		02/01/16	02/26/16								
175	TY241-243, 255-257, 267-268, 278-279		02/01/16	02/26/16								