

BOARD OF DIRECTORS

SPECIAL MEETING

May 5, 2026

NOTICE OF SPECIAL MEETING

BOARD OF DIRECTORS

of the

COLLIN CENTRAL APPRAISAL DISTRICT

CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069

Notice is hereby given that on the 5th day of May 2026, at 6:00 p.m., the Board of Directors of the Collin Central Appraisal District will hold a meeting at the Central Appraisal District Office, 250 Eldorado Parkway, McKinney, Texas 75069. The Board Chairman will direct the meeting from the District's office, in the Dr. Leo Fitzgerald board room. Board members and the public may attend in person or connect via the telephone number and conference ID below. The chief appraiser and selected staff will attend in person, with other members of the District's staff connecting from their individual offices or from a remote location. Board members, staff and the public will have telephone access by dialing 1-833-304-4846, at which time they will be prompted to enter the Phone Conference ID: 531 548 523#. Telephonic access will be available at 6:00 p.m. until the meeting is adjourned by the Board Chairman. The subjects discussed are listed on the agenda which is attached to and made a part of this notice. The Board's agenda packet is available on the District's public website: https://collincad.org/bod. On this 29 day of April 2026, this notice was filed with the County Clerk of Collin County, Texas.

Marty Wright
Chief Appraiser
Phone: (469) 742-9200

FILED

4/29/2026 10:47:21 AM

STACEY KEMP
COUNTY CLERK
COLLIN COUNTY, TEXAS
BY : SS DEPUTY

AGENDA

BOARD OF DIRECTORS
SPECIAL MEETING

CENTRAL APPRAISAL DISTRICT OFFICE
250 ELDORADO PARKWAY, DR. LEO FITZGERALD BOARD ROOM
MCKINNEY, TEXAS 75069

A. CALL TO ORDER

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.
2. Roll Call: Announcement by presiding officer whether a quorum is present.

B. AUDIENCE

Receive public comments. Five minute limit per speaker, unless extended by Board vote.

C. EXECUTIVE SESSION

1. Consultation with an attorney regarding pending or contemplated litigation, and/or a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State of Texas clearly conflicts with the [Texas Open Meetings Act]. Pursuant to Texas Open Meetings Act, Section 551.071.
2. Deliberation regarding real property. Pursuant to Texas Open Meetings Act, Section 551.072.
3. Personnel matters. Pursuant to Texas Open Meetings Act, Section 551.074.

D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

1. Action on items pertaining to litigation, if any.
2. Action on items pertaining to real property, if any.
3. Action on items pertaining to personnel, if any.

E. CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.

1. Approval of minutes from the April 23, 2026 meeting.
2. END OF CONSENT AGENDA

F. REGULAR AGENDA

1. Discussion and vote about Complaint Filed.
2. Discussion on Attorney for Board of Directors.

G. ANNOUNCEMENT OF NEXT SCHEDULED MEETING

H. NEW BUSINESS

I. ADJOURNMENT

1. Decision to Adjourn

MINUTES

BOARD OF DIRECTORS
COLLIN CENTRAL APPRAISAL DISTRICT

Thursday, April 23, 2026

MEETING LOCATION:	CENTRAL APPRAISAL DISTRICT OFFICE 250 Eldorado Parkway, Dr. Leo Fitzgerald Board Room McKinney, Texas 75069
MEMBERS PRESENT:	Richard Grady, Sumbel Zeb, Andrew Cook, Scott Grigg, Alvin Benton, Randal Shinn, Doug Bender, Jason Ross
MEMBERS ABSENT:	Veronica Yost

APPROVAL OF MINUTES: _____ _____
Chairman Secretary

NATURE OF BUSINESS

A. CALL TO ORDER

Call to order 6:00 p.m.

1. Announcement by presiding officer whether the meeting has been posted in the manner required by law.

   Discussion: Meeting was called to order by Chairman, Richard Grady, and he announced that the meeting had been posted in the time and manner required by law.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

2. Roll Call: Announcement by presiding officer whether a quorum is present.

   Discussion: The Chairman announced that a quorum was present.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

B. AUDIENCE

Receive public comments. Five minute limit per speaker, unless extended by Board vote.

Mark Walsh, Saunders|Walsh, District's Legal Counsel

Nancy Bittner, ARB Chairman
Jamie Hobbs, Valley View Consulting, LLC
Mike Vail, Vail & Park, P.C.
Tchi Phang, Vail & Park, P.C.
Kendall Yorn, Allen, Tx.
Buddy Pilgrim, Parker, Tx.
Michael Smith, McKinney, Tx.
Public comments received:
Kendall Yorn, Allen, Tx. property owner
Buddy Pilgrim, Parker, Tx. property owner

C. EXECUTIVE SESSION

No executive session was needed for this meeting.

D. ACTION ON ITEMS DISCUSSED IN EXECUTIVE SESSION

No Action taken regarding litigation, real property and/or personnel.

E. CONSENT AGENDA

The Consent Agenda will be acted upon in one motion and contains items which are routine and typically noncontroversial. Items may be removed from this agenda for individual discussion by a Board Member, the Chief Appraiser or any citizen.
Motion by Doug Bender to accept reports and approve action items contained in consent agenda. Seconded by Scott Grigg. Motion carried.

1. Approval of minutes from the January 29, 2026 special meeting.

   Discussion: Board approved minutes from January 29, 2026, special meeting.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Doug Bender	Second By: Scott Grigg

2. Review of January, February and March 2026 bills.

   Discussion: Board reviewed the January, February and March 2026 bills.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Doug Bender	Second By: Scott Grigg

3. Review of January, February and March 2026 financial reports.

   Discussion: Board reviewed and accepted the January, February and March 2026 financial reports.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Doug Bender	Second By: Scott Grigg

4. Review and sign checks for approved purchases requiring Board signature.

   Discussion: There were no checks needing to be signed by Chairman, Richard Grady.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Doug Bender	Second By: Scott Grigg

5. Review report of January, February and March 2026 checks and electronic transfers greater than $25,000.

   Discussion: Board reviewed and accepted the January, February and March 2026 report of checks and electronic transfers greater than $25,000.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Doug Bender	Second By: Scott Grigg

F. REGULAR AGENDA

1. Receive 2025 Financial Audit from Vail & Park P.C.

   Discussion: The Board received the District's 2025 financial audit report performed by Vail & Park, P.C., presented by Mike Vail, CPA and Tchi Phang, CPA.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

2. Presentation and vote on new electricity contract.

   Discussion: The Board received Assistant Chief Appraiser, Brian Swanson's recommendation and voted to approve a new contract for energy services. Alvin Benton motioned to approve Freepoint Energy, for a term of (58) months. Sumbel Zeb seconded the motion.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Alvin Benton	Second By: Sumbel Zeb

3. Presentation and vote on replacing District cubicles.

   Discussion: Following discussion, the Board voted to table replacing new office cubicles for further review. The motion was made by Randal Shinn. Seconded by Doug Bender.

Motion: Table	Yes 7, No 0, Abstained 0
Motion By: Randal Shinn	Second By: Doug Bender

4. Presentation and vote on changes to Investment Policy # 110.

   Discussion: The Board reviewed a summary outlining the proposed changes to the District’s existing Investment of Public Funds Policy #110. Andrew Cook motioned to approve by Resolution #2026-97 to accept the policy changes to Policy #110. Alvin Benton seconded the motion.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Andrew Cook	Second By: Alvin Benton

5. Vote on scheduling the Board's 2027 budget workshop in conjunction with the May 21st 2026 Board Meeting.

   Discussion: The Board agreed to hold the first 2027 budget workshop in conjunction with the May 21, 2026, Board meeting. Motion by Doug Bender. Seconded by Alvin Benton.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Doug Bender	Second By: Alvin Benton

G. REPORTS

1. Taxpayer Liaison Officer Report

   Discussion: Chris Nickell, TLO, presented the Monthly Status Report. There were 245 Customer Service Survey cards received from January through March 2026. There were (2) complaints received during this period. The first complaint was a BPP issue that was handled by Deputy Chief Appraiser, Phillip Greaux in November 2025. The complaint states there have been no response to "the questions posed in my November 6th email." Mr. Greaux had a phone conversation and sent an email response, including copies of the tax code on November 18th. Mr. Nickell responded with this information, including Mr. Greaux's email, and awaits a reply. The second concern was submitted to the Chief Appraiser on March 24 regarding a telephone conversation involving customer service staff. After an internal investigation into this matter, additional staff training has been implemented, existing policies have been reinforced and procedures for call escalation have been emphasized. Mr. Nickell responded to the property owner with the outcome of the investigation. Mr. Nickell continued with the Monthly TDLR Status Report, stating there were no open complaints as of this date.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

2. ARB Adopted Hearing Procedures for 2026.

   Discussion: ARB Chairman, Nancy Bittner, addressed the Board regarding the Collin ARB Hearing Procedures for 2026 - Adopted March 5, 2026.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

3. 1st Qtr. 2026 Change Report.

   Discussion: Tina Castillo, Director of ARB & Agent Services, presented the 1st Quarter 2026 - 25.25(b) Change Report.

Motion: N/A	Yes 0, No 0, Abstained 0
Motion By: None	Second By: None

4. 1st Qtr. 2026 Arbitration Report.

Discussion: The 1st Quarter 2026 Arbitration Report was presented by Teresa Justus, ARB & Agent Services Manager.

Motion: N/A — Yes 0, No 0, Abstained 0

Motion By: None — Second By: None

5. 1st Qtr. 2026 Investment & Collateral Report.

   Discussion: Jamie Hobbs, Valley View Consulting LLC, presented the 1st Quarter 2026 Investment and Collateral report.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

6. 1st Qtr. 2026 Vendor Report.

   Discussion: The 1st Quarter 2026 Active Vendor List report was presented by Mr. Swanson.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

7. 1st Qtr. 2026 Litigation Report.

   Discussion: Mr. Swanson presented the 1st Quarter 2026 Litigation Report.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

8. Litigation Cost Report.

   Discussion: Mr. Swanson also presented the Litigation Cost Report, Legal Expense Summary YTD as of (4/8/2026).

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

H. CHIEF APPRAISER'S REPORT

1. 2026 Notice of Appraised Value Report.

   Discussion: Chief Appraiser, Marty Wright, gave a summary of the 2026 real property value notices mailing.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

2. 2026 Notice of Appraised Value Sample.

   Discussion: Mr. Wright presented a 2026 Notice of Appraised Value sample.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

3. 2026 Notice of Protest Sample.

   Discussion: Mr. Wright presented a 2026 Notice of Protest sample.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

4. Informal Appraisal Review Process.

   Discussion: Mr. Wright also gave a summary of the Informal Appraisal Review process.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

5. Taxpayer Assistance Pamphlet.

   Discussion: Mr. Wright presented the Taxpayer Assistance Pamphlet.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

6. 2026 Appraisal Project Meeting.

   Discussion: Mr. Wright gave a summary of the attendance at the 2026 Appraisal Project meeting.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

7. 2026 Preliminary Estimate of Taxable Values.

   Discussion: Mr. Wright briefed the Board on the 2026 Preliminary Estimate of Taxable Value report.

   Motion: N/A — Yes 0, No 0, Abstained 0

   Motion By: None — Second By: None

I. ANNOUNCEMENT OF NEXT SCHEDULED MEETING

The next meeting is to be held on the date and at the time listed below. The meeting will be held at 250 Eldorado Pkwy., Dr. Leo Fitzgerald Board Room, McKinney, Texas.
Tuesday, May 5, 2026, 6:00 p.m.

J. NEW BUSINESS

Items to be discussed in upcoming scheduled meetings:
- Discussion about complaint filed — May 5th
- Discussion on attorney for Board of Directors — May 5th
- Procedures of Appraisal Process report — May 21
- Case number and uniformity report — May 21

- Review of Policy #101 — May 21
- Open Meetings Act training for Board of Directors — TBD

K. ADJOURNMENT

1. Decision to Adjourn

   Discussion: Chairman, Richard Grady, announced that the Board had concluded its business and the meeting was adjourned. The meeting adjourned at 8:06 p.m.

Motion: Carried	Yes 7, No 0, Abstained 0
Motion By: Scott Grigg	Second By: Alvin Benton

F.1.
Discussion and vote about Complaint Filed.

May 5, 2026

January 29, 2026

Richard Grady, Chairman
Randal Shinn, Secretary
Collin County Appraisal District - Board of Directors

Re: Complaint Regarding CCAD Procedures, TLO, and Arbitration Review Board.

Dear Chairman Grady and Secretary Shinn,

Per the letter dated November 5, 2025 (attached), I respectfully request that the Board consider the following complaints regarding the Collin County Appraisal District, the Taxpayer Liaison Officer, and the Arbitration Review Board. This complaint does not request any action on the complainants property but procedural changes to benefit all taxpayers.

1) CCAD did not follow its own procedures for determining effective age and depreciation. The single largest driver of valuation impact is effective age and the resulting depreciation. CCAD does not follow its own procedures for determining effective age, as described in the Field Reference Manual (attached Field Reference Manual ORR-2025-455). Evidence is provided in the attached document (Eff Yr documentation) This results in unequal treatment of homeowners and raises concerns regarding uniformity as required by Texas law and renders all 2025 appraisals invalid. The 2026 modifications to the Field Reference Manual (attached Field Reference Manual ORR-2026-3) eliminate the prior scoring system and replace it with a general list of attributes without describing how those attributes are to be scored or ranked to reach an effective age. This change, as written, does not comply with uniformity requirements. Additionally, there appears to be no sign-off or approval documentation for the modified manual (requested under ORR-2026-14).

2) TLO complaints went unanswered and were mishandled. My complaints to the TLO went unanswered and were improperly communicated to the Board. The process deteriorated to the point that the TLO communicated directly with CCAD and ended communication with me (the taxpayer) before any resolution, as reflected in the referenced (TLO email ORR-2025-1211). The original TLO complaint e-mail (dated May 2, 2025) has been sent under separate e-mail.

3) Arbitration Review Board decision conflicts with Texas Property Code § 41.43(a). Although the Arbitration Review Board was presented evidence that CCAD admitted they lacked support for its assigned effective year, the Board ruled in favor of CCAD. This outcome is inconsistent with Texas Property Code § 41.43(a), which places the burden on the appraisal district to establish value by a preponderance of the evidence; if it fails to meet that standard, the protest must be determined in favor of the property owner.

4) Conflict of interest: Proposed Board counsel is not independent. The Board does not have independent legal counsel to review complaints against CCAD. At the November 13, 2025 Board meeting, it was proposed that Saunders, Walsh, and Beard serve as the Board's legal counsel. Given that this firm receives approximately $3,000,000 representing CCAD, this arrangement presents a conflict of interest for handling complaints against the district.

I appreciate the Board's attention to these matters and request appropriate review and corrective action to ensure fair, transparent, and uniform treatment of taxpayers.

Regards,

Kendall Yorn

Collin Central Appraisal District

Yorn Living Trust
1015 Cross Plains Drive
Allen, TX 75013

November 5, 2025

Dear Mr. Kendall Yorn:

It is the understanding of the Collin Central Appraisal District (CCAD), based on various discussions with district appraisers and Mr. Nickell, the CCAD Taxpayer Liaison Officer, that you have been informed of all remedies available to you regarding the 2025 appraised value of your residential property. Time-sensitive post-ARB remedies were outlined in the Appraisal Review Board (ARB) order that was sent to you on June 23, 2025.

The Collin Central Appraisal District Board of Directors' Policy 105, *Filing and Resolving Complaints*, describes how the Board receives and addresses written complaints. A copy of this policy has been included for your reference.

Additionally, the Texas Department of Licensing and Regulation (TDLR) oversees the licensing and enforcement of Property Tax Professionals. If you believe that a violation of the laws or rules under their jurisdiction has occurred, you may file a complaint through the procedures provided on their website at www.tdlr.texas.gov.

If you have any additional questions on these avenues, please contact Mr. Nickell at 469.742.9200.

Kind Regards,

Marty Wright

Chief Appraiser

Collin Central Appraisal District

POLICY NUMBER: 105

POLICY NAME: FILING AND RESOLVING COMPLAINTS

It is the policy of the Board of Directors of the Collin Central Appraisal District, if an individual files a written complaint with the Board of Directors that the Board has the authority to resolve, the complaint must state explicitly the issues involved with appropriate documentation, and must be signed and dated by the complainant. The Board of Directors will consider complaints about itself, the Appraisal District, the Appraisal Review Board, or any of the following persons:

A member of the Board of Directors; a member of the Appraisal Review Board; the Chief Appraiser; any employee of the Appraisal District; and, any private person or firm who, by contract, performs governmental functions for the Appraisal District. A complaint may be filed with the Board by any of the following persons or entities: an owner of taxable property in the Appraisal District; a taxing unit for which the Appraisal District appraises property; the Appraisal Review Board or any member thereof; the Chief Appraiser; or any employee of the Appraisal District. The following items, which may be protested to the Appraisal Review Board, per Section 41.41 of the Tax Code, cannot be resolved by the Board of Directors: 1) determination of appraised value, 2) unequal appraisal, 3) inclusion of property on appraisal records, 4) denial of an exemption, 5) disqualification for special appraisal, 6) identification of taxing units wherein taxable, 7) determination of ownership,

8) determination that a change of use of land previously receiving special appraisal under Chapter 23 of the Tax Code has occurred, and 9) any other action that applies to the property owner and adversely affects him. The Board of Directors shall take the actions it may deem reasonable and appropriate to resolve a complaint. The Board may also allow the complaining party to appear before it. The Board's deliberations at its meetings with respect to complaints shall occur in open session or executive session as authorized by the Texas Open Meetings Act, Article 6252-17 Texas Revised Civil Statutes. In response to each complaint referred by the Board or the Chairman to the Chief Appraiser, the Chief Appraiser shall investigate the validity of the complaint, and make his recommendations to the Board. The Chief Appraiser shall report to the Board at its meetings on the result of his investigations and his recommendations with respect to complaints. All parties shall cooperate fully with an investigation being conducted by the Chief Appraiser. When a complaint is pending, the Board will try to resolve all complaints filed within sixty (60) days, if not, the Board, at the following meeting will notify in writing both parties stating the status of the complaint unless such notice would jeopardize an undercover investigation. The Board will not respond to the complaint filed until the undercover investigation has been concluded and dismissed. The Board shall notify the parties when a complaint is finally resolved. If a complaint is addressed to some action or omission specifically on the part of an individual member of the Board of Directors then the remaining Board of Directors, and as deemed appropriate by the Board, the Taxing Unit(s) casting votes for the board member about which the complaint is filed, will investigate and resolve the complaint.

If a complaint is addressed to some action or omission specifically on the part of the Chief Appraiser or if it otherwise appears that the Chief Appraiser could not objectively investigate the complaint and make impartial recommendations to the Board, then the Chairman of the Board may refer the complaint to some other party to perform the functions of the Chief Appraiser with regard to investigating the complaint and making recommendations to the Board.

Property Tax Code Section: 6.04
Date Adopted: August 2002
Resolution #: August 2002
Date Amended: September 24, 2009
Resolution #: 2009-6

Collin Central Appraisal District

PROPERTY APPRAISAL INFORMATION 2025

PROPERTY **2065777** R 07/14/1998

Legal Description
TWIN CREEKS PHASE IIIC (CAL), BLK G, LOT 83

Ref ID1: 4979
R-3805-00G-0830-1 Map ID 082.W

SITUS 1015 CROSS PLAINS DR ALLEN, TX 75013

OWNER ID
1090632

OWNERSHIP
100.00%

YORN LIVING TRUST
1015 CROSS PLAINS DR
ALLEN, TX 75013-1147 US

ACRES:
EFF. ACRES:

APPR VAL METHOD: Distributed

Entities	
CAD	100%
CAL	100%
GCN	100%
JCN	100%
SAL	100%

Values		
IMPROVEMENTS		516,051
LAND MARKET	+	150,000
MARKET VALUE	=	666,051
PRODUCTIVITY LOSS	-	0
APPRAISED VALUE	=	666,051
CAP LOSS	-	67,900
ASSESSED VALUE	=	598,151

GENERAL

UTILITIES		LAST APPR.	AKY
TOPOGRAPHY		LAST APPR. YR	2025
ROAD ACCESS		LAST INSP. DATE	11/07/2024
ZONING		NEXT INSP. DATE	
BUILDER	HUNTINGTON		
NEXT REASON			
REMARKS	NEWER WINDOWS, ROOF; PL SHUTTERS		

EXEMPTIONS

HS General Homestead

SKETCH COMMANDS

MA L10,D2.5,L23.5,D1,L16,U13.5,R3,U11,L3,U25.5, R9.5,D2,R8,R5.5XD6,R12.5,U2.5XR7,R7XD2.5, D38.5
MA2 MR10,U31,R15.5,D5.5,R16,D7,R7.5,D17,L13.5, U12,L2.5XU6.5,L5.5,D6.5,L2,D13.5,L15.5
AG ML49.5,MU46.5,L10,U21,R31.5,D19,D4XL4,L8,U2, L9.5
CP ML23.5,MD2.5,D3,R6,U3,L6



BUILDING PERMITS

ISSUE DT	PERMIT TYPE	PERMIT AREA	ST	PERMIT VAL
08/17/2022	M	0	I	15,446
11/03/2016	M	0	I	6,140

SALE DT	PRICE	GRANTOR	DEED INFO
12/05/2018	*****	YORN KENDALL L &	SWDNL 20181218001536390
04/01/1999	*****	SANDERS CUSTOM B	WD / 99-0046993 / 4396-
10/07/1998	*****	TWIN CREEKS PART	WD / 98-0115345 / 4274-

SUBD: S3805 100.00% NBHD:N2968 181.00%

IMPROVEMENT INFORMATION

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
	MA	Main Area	R	R04/	2,145.0	107.47	1	1999	2010	*	230,523	87%	100%	100%	100%	100%	0.87	200,555
	MA2	Main Area 2n	R	R04/	828.0	85.98	1	1999	2010	*	71,191	87%	100%	100%	100%	100%	0.87	61,936
	AG	Attached Gar	R	R04/	677.0	39.53	1	1999	2010	*	26,762	87%	100%	100%	100%	100%	0.87	23,263
	CP	Covered Porc	R	R04/	18.0	28.23	1	1999	2010	*	508	87%	100%	100%	100%	100%	0.87	442
1.	RESIDENTIAL			STCD: A1	3,668.0		Homesite: Y (100%)				328,984							286,216

HUNTINGTON#2896,BP SHOWS MA=2092,MA2=804,AG=683,CP=31;

IMPROVEMENT FEATURES

Construction Style	WF - Wood Frame		0
Foundation	1S - Slab		0
Exterior Wall	1B - Brick		0
Interior Finish	DW - Drywall		0
Roof Style	HIP - Hip		0
Flooring	CT - Carpet/Tile		0
Heating/Cooling	Central Air/Central Heat		0
Plumbing	1	3	0
Fireplace	1	1	0
Number of Rooms	1	9	0
Number of Bedrooms	1	4	0
			0

- TYPICAL APPRAISAL CARD UTILIZED BY CCAD
- ONLY AVAILABLE THROUGH OPEN RECORDS REQUEST
- NOTE EFF YR AND DEPR ARE OUTLINED

SUBD: S3805 100.00% NBHD:N2968 100.00%

LAND INFORMATION

IRR Wells: 0 Capacity: 0 IRR Acres: 0 Oil Wells: 0

L#	DESCRIPTION	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	GROSS VALUE	ADJ	MASS ADJ	VAL SRC	MKT VAL	AG APPLY	AG CLASS	AG TABLE	AG UNIT PRC	AG VALUE
1.	Residential Single F		N3323	A1	Y (100%)	LOT		150,000.00	150,000	1.00	1.00	A	150,000	NO			0.00	0
													150,000					0

Effective Date of Appraisal: January 1 Date Printed: 04/29/2025 07:59:08AM by ERINV

Appraisal Cards for 4 EXACT MODEL HOMES

All properties are the same model and equal in sq. ft. and unit price (with proper adjustments for 1403 pool and arbor)

DEPENDING UPON EFF YR – FINAL VALUE = 20% RANGE

Differences arise from unequal application of EFF YR and resulting DEPR and ADJ Value

Property 1

SUBD: S3805 100.00% NBHD:N2968 181.00% — IMPROVEMENT INFORMATION

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR		COND. VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
	MA	Main Area	R	R04/	2,145.0	107.47	1	1999	2010	*	230,523	87%	100%	100%	100%	100%	0.87	200,555
	MA2	Main Area 2n	R	R04/	828.0	85.98	1	1999	2010	*	71,191	87%	100%	100%	100%	100%	0.87	61,936
	AG	Attached Gar	R	R04/	677.0	39.53	1	1999	2010	*	26,762	87%	100%	100%	100%	100%	0.87	23,283
	CP	Covered Porc	R	R04/	18.0	28.23	1	1999	2010	*	508	87%	100%	100%	100%	100%	0.87	442
1.	RESIDENTIAL		STCD:	A1	3,668.0		Homesite: Y (100%)				328,984							286,216
	HUNTINGTON#2896,BP SHOWS MA=2092,MA2=804,AG=683,CP=31;																	

Property 2

SUBD: S3805 100.00% NBHD:N2968 181.00% — IMPROVEMENT INFORMATION

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR		COND. VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
	MA	Main Area	R	R04/	2,145.0	107.47	1	1999	2005	*	230,523	80%	100%	100%	100%	100%	0.80	184,418
	MA2	Main Area 2n	R	R04/	828.0	85.98	1	1999	2005	*	71,191	80%	100%	100%	100%	100%	0.80	56,953
	AG	Attached Gar	R	R04/	677.0	39.53	1	1999	2005	*	26,762	80%	100%	100%	100%	100%	0.80	21,410
	CP	Covered Porc	R	R04/	18.0	28.23	1	1999	2005	*	508	80%	100%	100%	100%	100%	0.80	406
1.	RESIDENTIAL		STCD:	A1	3,668.0		Homesite: Y (100%)				328,984							263,187
	HUNTINGTON#2896,BP SHOWS MA=2092,MA2=804,AG=683,CP=31;																	

Property 3

SUBD: S3805 100.00% NBHD:N2968 181.00% — IMPROVEMENT INFORMATION

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR		COND. VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
	MA	Main Area	R	R04/	2,145.5	107.47	1	1999	2005	*	230,577	80%	100%	100%	100%	100%	0.80	184,462
	MA2	Main Area 2n	R	R04/	828.1	85.98	1	1999	2005	*	71,200	80%	100%	100%	100%	100%	0.80	56,960
	AG	Attached Gar	R	R04/	677.5	39.53	1	1999	2005	*	26,782	80%	100%	100%	100%	100%	0.80	21,426
	CP	Covered Porc	R	R04/	18.0	28.23	1	1999	2005	*	508	80%	100%	100%	100%	100%	0.80	406
	CP	Covered Porc	R	R04/	18.0	28.23	1	2007	2007	*	508	83%	100%	100%	100%	100%	0.83	422
	CP	Covered Porc	R	R04/	207.5	28.23	1	2019	2019	*	5,858	96%	75%	100%	100%	100%	0.72	4,218
1.	RESIDENTIAL		STCD:	A1	3,894.6		Homesite: Y (100%)				335,433							267,894
	HUNTINGTON#2896,BP SHOWS MA=2092,MA2=804,AG=683,CP=31;																	
	PL	Pool	F	PLF06/	1.0	30,000.00	1			*	30,000	100%	100%	100%	100%	100%	1.00	30,000
2.	POOL/SPA		STCD:	A1	1.0		Homesite: Y (100%)				30,000	(Flat Values)						30,000
	PL4 AYB:2006 SQFT:415																	

Property 4

SUBD: S3805 100.00% NBHD:N2968 181.00% — IMPROVEMENT INFORMATION

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR		COND. VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
	MA	Main Area	R	R04/	2,145.0	107.47	1	1999	2000	*	230,523	74%	100%	100%	100%	100%	0.74	170,587
	MA2	Main Area 2n	R	R04/	828.0	85.98	1	1999	2000	*	71,191	74%	100%	100%	100%	100%	0.74	52,681
	AG	Attached Gar	R	R04/	677.0	39.53	1	1999	2000	*	26,762	74%	100%	100%	100%	100%	0.74	19,804
	CP	Covered Porc	R	R04/	18.0	28.23	1	1999	2000	*	508	74%	100%	100%	100%	100%	0.74	376
1.	RESIDENTIAL		STCD:	A1	3,668.0		Homesite: Y (100%)				328,984							243,448
	HUNTINGTON#2896,BP SHOWS MA=2092,MA2=804,AG=683,CP=31;																	

EFFECTIVE AGE ADJUSTMENTS

Ratings can be assigned to an improvement to assist in developing effective age adjustment. A combination of Age, Utility, and Observed condition are components in determining an overall effective age of a structure. Condition is primary component in determining the level at which a depreciable structure has been maintained. Changes in effective age occur when changes in condition fluctuate by the amount of observed deterioration and obsolescence at the date of an appraisal.

In establishing an effective age table for a neighborhood you will first need to determine the condition of each property by applying a condition level to the property from the six criteria in the table. **The most important factor when creating effective ages for your neighborhoods are that you are consistent with your application and place notes on the property when you adjust a properties age off of the benchmark. Use the neighborhoods profile to inform anyone working a property what the benchmark for the neighborhood is and some observed features of a typical benchmark property.**

We will be using six condition levels in our effective age determination:

A. **Excellent Condition**: all repairable or able to be refurbished items have been repaired or refinished to like new condition.
B. **Very Good Condition**: well maintained and only two of the sixitems show minor need of repair.
C. **Good Condition**: maintained but not new. Three of the six criteria show some need of repair.
D. **Average Condition**: Some deferred maintenance and four of the six criteria need to be repaired, refinished, or replaced.
E. **Fair Condition**: Five of the six criteria are in need of being replaced, or refinished. Deferred maintenance is apparent.
F. **Poor Condition**: All six of the criteria are in bad need of being replaced or repaired. Abused or abandoned improvements need major reconstruction.

Below are the six items you observe:

1. **Roofing** (replaced / or condition of)
2. **Siding / Painting** (deterioration / recent paint)
3. **Windows / Doors** (replaced or condition of)
4. **Heating / Cooling** (10yrs old or newer)
5. **Foundation / Brick** (cracking in mortar)
6. **Fencing /and or landscaping** (Amount or lack of)

Once you have determined the condition of each property, you will need to find your Bench-Mark for the neighborhood. (If you are dealing with a neighborhood with actual ages of 15 years or newer, your predominant actual age will be your benchmark).You will also need to look at the sales and condition of the sold properties to see if they have been updated. You will need to remove functional obsolescence adjustments if they have been used to adjust for curable physical depreciation.

For 2025 there was a defined process for determining EFF YR

Page 13 and 14 of the Field Reference Manual (provided under ORR-2025-455 and attached) states the procedure for determining Effective Age Adjustments.

Note highlighted sections regarding consistent application and establishing neighborhood benchmark.

CCAD Field Appraisal Manual lists the procedure for determining Effective Age on Page 14 and lays out the table to determine Effective Age.

The procedure listed is as follows:

EFFECTIVE AGE ADJUSTMENTS

(1) Roofing – condition – type / quality

(2) Siding / Paint – wood deterioration

recent paint

(3) Windows / Doors – replaced or updated

(4) Heating / Cooling – 10 years old or newer

(5) Foundation / Brick – Cracking in mortar

(6) Fencing / Landscape - condition of material

amount of or lack of landscaping

ADJUSTMENTS TO EFF/AGE

Condition	# Criteria	% Adjustments
Excellent	6 items	+ 15 yrs
Very Good	5 items	+10 yrs
Good	4 items	+5 yrs
Average	3 items	Benchmark
Fair	1 – 2 items	-5 yrs
Poor	0	-10 yrs or more

Exception: If dealing with actual age of 15 years or newer, then the benchmark becomes good, so very good would be +5 yrs and excellent would be +10yrs.

JN

JustFOIA Notification
To: me · Thu, May 1 at 4:50 PM

Kendall Yorn,

Your request has been completed by our office and is now considered closed.

Please note: No document exists for the calculations/scoring.

Please use the link(s) below to download the requested response files.

- *Request Number: ORR-2025-530*

Thank you,

Records Management Office
Collin Central Appraisal District
CollinCAD.org/ORR

CCAD was unable to provide the scoring for Effective Age as outlined on pages 13-14 of the Field Reference Manual.

Request Details
Request Number: ORR-2025-530
Date: *Saturday, April 26, 2025*
Tax Year(s): *2025*
Property Identification: *1305 Salado, Dr ; 916 Cross Plains Dr.; 1403 Salado Dr.; 1015 Cross Plains Dr. all in Allen, TX 75013*
Requested Information: *Please provide the appraisers notes or other documentation from the stated inspections on 11/07/2024 for all properties listed. Also provide the calculations or scoring for each property as to how the Effective Age Adjustment was determined for each property as directed on pages 13 and 14 of the Field Reference Manual. The data should include an A - F rating for each of the 6 items (refer to page 13 of the Field Manual) for the properties requested. Please also provide the depreciation chart that was then used to assign values to DEPR and ADJ columns on the appraisal card. Page 46 of the Field Reference Manual includes a depreciation schedule, but it does not see to tie to the reference properties. There is also a disclaimer on this table so please provide the actual table used by CCAD.*

FIELD REFERENCE MANUAL

COLLIN CENTRAL APPRAISAL DISTRICT

REQUIREMENTS FOR SUBMITTING WORK TO DATA ENTRY

1. Submit work **in *Geo.id* order** in the subdivision folder. Not within a neighborhood-by AS.CODE. Separate property field review cards with changes from those with no change by rubber band or paper clip. Separate and sort cards with changes made to manufactured homes verses all other change cards and place the cards with changes in the front of the folder. Turn the subdivision folder into your senior appraiser's office.
2. It is necessary to use **red erasable** ink for property field review card changes. Print **legibly**. No pencil. Write changes in, above, or below the applicable field so that the change being requested is entered in the appropriate field. Please do not try to change an entry by writing over a previously written note. This practice is difficult for data entry staff to read.
3. For changes that need to go on every account in the subdivision or abstract, write them on the first card. (Example: *last inspection date*. If the date is not on the first card, the inspection date will not be updated) For other changes that need to go on all accounts, write them on the first card in the folder or on a piece of paper attached to the first card and explain to place change on all accounts.(Example: building attributes, MAPSCO code)
4. To delete *January 1 inspect* and *next inspect reason*, be sure to cross this information out on the field review card.
5. To inactivate a building permit or listing, place an X over the applicable permit status = *A* and write I. Active or inactive status of permits must be maintained by appraisers. *If the card was printed before permit information was loaded and you still want the permit inactivated you must put an "I' on the location of the field review card for permits.*
6. In the *remarks/sketch commands* field, when adding comments that will go on the *appraisal info* screen field = *remarks,* please first look at the existing comments and delete those no longer necessary. If you write comments or observations to yourself not intended for the *remarks* field, write them elsewhere on the card such as in the sketch box, or use a "post-it" note to remind you of the question you might have regarding that account.

7. Data entry cannot change a legal description unless it deals with an "improvement only" "M" mobile home account.. We can change the type of MH, label #, ser.#, etc on "R" mobile home accounts. Please get mapping to do any legal changes on mobile home "R" accounts if the change deals with *As.code, blk, lot,* or *land size*
8. Update correctly the land/imp SPTB code; do not expect data entry to know these.
9. If you are adding a detail segment to a sketch, it does not have to be to scale but it does have to square. If it is too small it is not legible. Do not try to insert the sketch commands for Data Entry. Also show that you are adding a detail not only in the sketch area but also in the *improvement valuation* fields, for example improvement 1 detail added = G covered porch, class, age, etc. If adding a detail which has existed but was not included in the sketch in prior years, please make the age equal to the rest of the improvement.
10. Any sketch which does not square will be returned to the appraiser for correction.
11. You may request data entry to reverse a sketch now that they have an efficient way to do this. Sticky note the account to reverse the sketch.
12. Be watchful for "post-it" notes that Data Entry may attach to a field review card. These need to be handled as soon as possible.
13. Do not submit changes on old review card with prior instructions. Print a fresh card.
14. When an existing house (A1, E1) is adding a new detail (i.e. an AA for the next year (not currently taxable) or partial for the current year), do not change the improvement SPTB code to A9 or A6 (if partial complete). The only thing that is new or percent complete for the next year is the detail of AA, unless the entire house is new for that year or the next year the improvement stays A1, E1.
15. When you are picking up a mobile home improvement make sure you get the serial numbers and HUD numbers, make and model. Mark these items along with the dimensions on the card and separate these cards from other data entry in the front of the folder. The manufactured home department will research all information for the account.

COLLIN CENTRAL APPRAISAL DISTRICT

FIELD WORK PROCEDURES

TOOLS

FIELD REVIEW SHEET

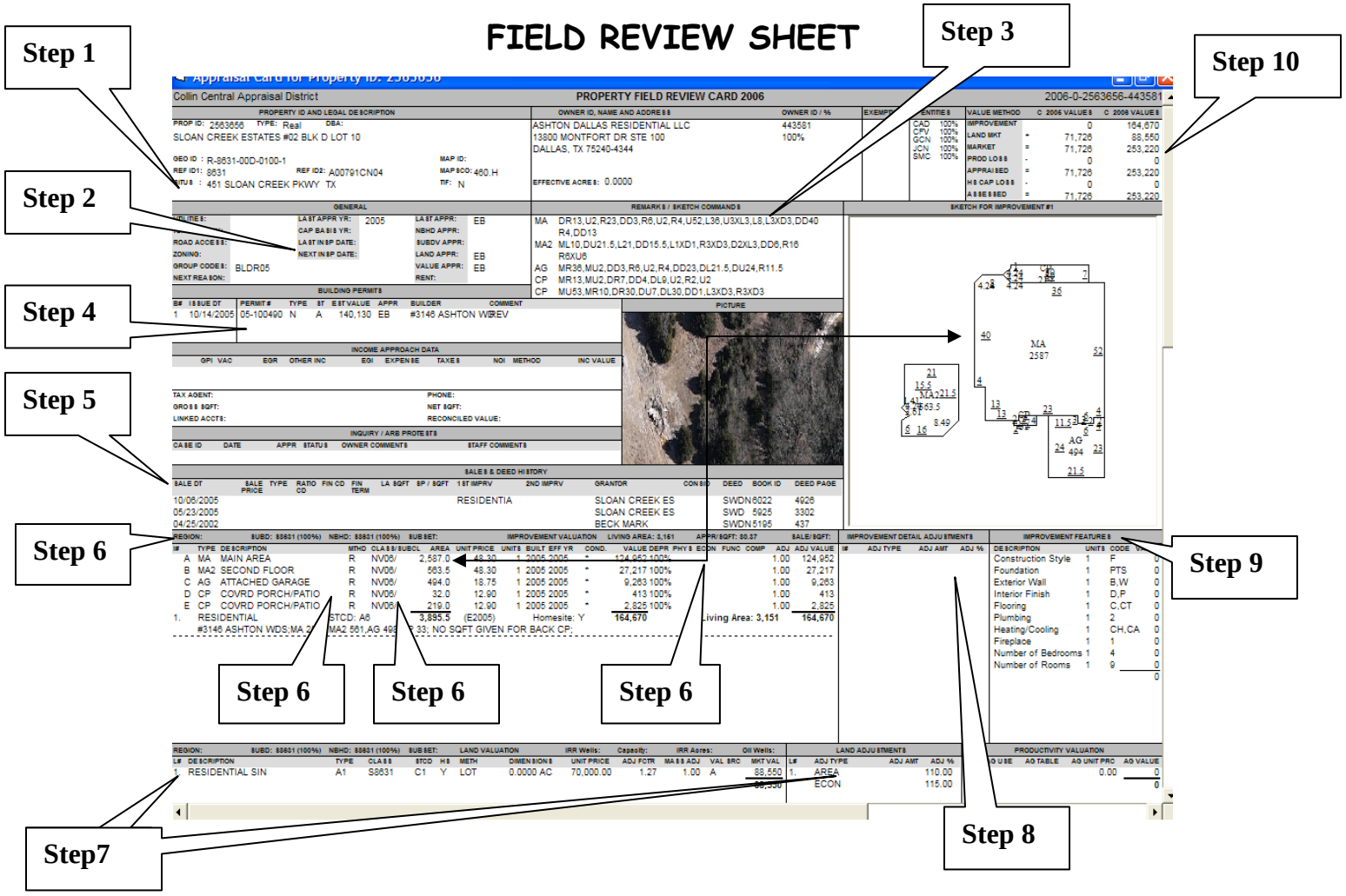
DATA VERIFIED

TOOLS

-**MAPS**- SUBDIVISION PLAT, ABSTRACT MAPS, CUSTOM GIS MAPS
-**NEIGHBORHOOD PROFILE**
EASILY PRINTED FROM PRIOR YEAR
-**RATIO REPORTS**
NEIGHBORHOOD RATIO REPORT- PRINTED PRIOR TO NBHD. INSPECT
CURRENT YEAR TEMPLATE SAVED IN PACS ("YR"FLD)
-**MLS DATA**
RESIDENTIAL SOLD REPORT BLENDS PACS AND MLS DATA
(INTRANET → CAMAQ → APPRAISAL → SALES → *APPR – Sales Residential Sold Report*)
CURRENT LISTINGS
BY CUSTOM REPORT
AGENT FULL REPORT
-**PRIOR YR'S ARB AND INQUIRY HISTORY REPORT**
(INTRANET → CAMAQ → APPRAISAL → PROPERTY → *APPR – Property PrevYr Inq ARB Comments*)
-**NBHD SUMMARIES REPORT (LINKED NBHD'S)**
(INTRANET → CAMAQ → APPRAISAL → NBHD → NBHD SUMMARIES → *APPR - NBHD Codes Linked Subdivisions*)
-**NBHD REPORT BY APPRAISER**
(INTRANET → CAMAQ → APPRAISAL → NBHD → *APPR - NBHD Report*)
-NO SALE DEED REPORT
(INTRANET → CAMAQ → APPRAISAL → SALES → NO SALE DEED REPORT → *APPR - No Sale Deed Report*)
-**FIELD OBSERVATION OF FORECLOSURE PROPERTIES SHEETS**
COPIES CAN BE FOUND ON THE INTRANET
(INTRANET → RESIDENTIAL DOCUMENTS → RESIDENTIAL TRAINING → RESIDENTIAL TRAINING – FIELD WORK → *FIELD OBSERVATION OF FORECLOSURE PROPERTIES*)
-**PFPP SPREADSHEET**
(INTRANET → CAMAQ → APPRAISAL → PRE FIELD PREP → *APPR - Pre Field Prep Sheet*)

BUSINESS CARDS
OFFICIAL CAD ID
CELL PHONE
ERASABLE RED PENS (PER PAULA BENSEND)
TAPE MEASURE
GRAPH PAPER
RED TAGS
GREEN TAGS
SIGNS FOR VEHICLE
YOUR EMERGENCY KIT
MAPSCO

FIELD REVIEW SHEET



DATA VERIFIED

Step (1) SITUS
Step (2) DATE OF LAST INSPECTION
1/1/INSPECT AND REASON
Step (3) APPRAISER COMMENTS
Step (4) PERMIT STATUS
Step (5) SALES HISTORY &/OR DEED ACTIVITY
Step (6) IMPROV APPRAISAL CALCULATION FIELDS
NEIGHBORHOOD CODE
IMPROVEMENT MODIFIER
APPRAISAL METHOD
CLASS CODE[1]
SEGMENT DETAILS [2]
SQUARE FOOTAGE COMPARED TO SKETCH – DOES SKETCH = DETAILS?
LOOK FOR DETAIL OVERRIDES (IE SQUARE FOOTAGE, EFFECTIVE AGE/DEPRECIATION)
DEPRECIATION FIELDS[3]
ACTUAL AGE
EFFECTIVE AGE (CURABLE PHYSICAL DETERIORATION)
DEPRECIATION ADJUSTMENT FACTORS
PHYSICAL = INCURABLE PHYSICAL DETERIOATION
ECONOMIC = EXTERNAL OBSOLESCENCE
FUNCTIONAL = OBSOLESENCE DUE TO LACK OF UTILITY/DESIRABILITY
PER CENT **COMP**LETE = INCOMPLETE CONSTRUCTION AS OF 01/01/????
SPTB IMPROVEMENT CODE
Step (7) LAND CALCULATION FIELDS[4]
LAND TYPE CODE
LAND SPTB CODE
LAND TABLE NAME-LOOK FOR UNIFORMITY
APPRAISAL METHOD-LOOK FOR FLAT VALUE OVERRIDES
UNIT PRICE-LOOK FOR UNIFORMITY
LAND ADJUSTMENTS-LOOK FOR UNIFORMITY IN APPROACH
Step (8) IMPROVEMENT DETAIL ADJUSTMENTS FIELD
ADJUSTMENTS (ADJ) - SHOULD NOT BE USED
BUILDER DISCOUNT- SHOULD NOT SEE ON THE CARD DURING FIELD REVIEW
ECONOMIC
ENTITY JURISDICTION SPLIT (ENT)-DO NOT REMOVE
Step (9) EXTERIOR IMPROVEMENT FEATURES/ATTRIBUTES
CONSTRUCTION STYLE
FOUNDATION
EXTERIOR WALL
ROOF STYLE AND MATERIAL
FIREPLACES
Step (10) PREVIOUS YEAR AND CURRENT YEAR VALUES
IMPROVEMENT VALUE SUBTOTAL VALUES AFTER IMPROVEMENT MODIFIER
LAND SUBTOTAL VALUES
APPRAISED & ASSESSED VALUES AND POSSIBLE HS CAP VALUE LOSS

[1234]=FOUR MAIN AREAS THAT MAKE UP MARKET VALUE AND AREAS OF ADJUSTMENT ON COMP GRIDS

Date:_____ PID:_____

FIELD OBSERVATION OF FORECLOSURE PROPERTIES

1. Did you physically inspect the property? Y or N
   1a. Describe exterior condition:

2. Where you able to see inside of the property? Y or N
   2a. Describe interior condition of vacant home:

3. Does the property need a 1-1 inspect? Y or N
   3a. What will you be looking for:

4. Did you speak with real estate agent?

   4a. Did they note any conditional issues with the property?

   4b. How motivated was the bank?

   4c. In your opinion was the sale price indicative of the current market? Y or N

5. Did you speak with the new property owner? Y or N

   Potential questions to ask:

   Did you look at other properties?
   Did you think you were getting a good deal?
   Did you buy this property as an investment or as your homestead?
   Was there any seller concessions and if so how much?

COLLIN CENTRAL APPRAISAL DISTRICT - SALES CODES

SOURCE CODES	
A	SELLER
B	BUYER
C	MLS
D	BROKER/AGENT
E	TAX AGENT
F	FEE APPRAISER
G	RODDY
H	TAX ASSESSOR
I	CAD FILE
J	ARB EVIDENCE
K	OTHER CAD
L	BUILDER/DEVELOPER
M	COMPTROLLER REPORT
N	LITIGATION
O	OTHER
P	COSTAR
Z	CONFIDENTIAL SOURCE - SEE APPRAISER

LEVEL OF CONFIRMATION CODES	
1	CLOSING STATEMENT
2	CAD SALES LETTER
3	ARB WRITTEN DOCUMENTS
4	PERIODICAL REPORT
5	INQUIRY/LETTER
6	APPRAISAL REPORT COMPARABLES
7	VERBAL - INFORMAL
8	VERBAL - SWORN TESTIMONY

FINANCING CODES	
A	ASSUMPTION
B	ASSUMPTION W/ 2ND FINANCING BY OWNER
C	NEW CONVENTION
D	ALL CASH
E	ASSUMPTION W/ 2ND FINANCING BY LENDER
F	FHA LOAN
G	VA LOAN
H	ARM
J	BUYDOWN
N	OTHER
O	OWNER FINANCING
W	WRAP

SALE TYPE CODES FOR RESIDENTIAL	
B	FEE APPRAISAL BENCHMARK
D	DEED CONSIDERATION
Q	QUALIFIED SALE
QA	QUALIFIED ASSUMPTION
QAIN	QUALIFIED ADDITIONAL INFO NEEDED
QBLD	QUALIFIED BUILDER SALE
QCCAS	QUALIFIED CHARACTERISTICS CHANGE AFTER SALE
QD	QUALIFIED DISTRESSED
QEPS	QUALIFIED EXCLUDE PRIOR SALE
QF	QUALIFIED FORECLOSURE SALE
QIF	SALE INTO FORECLOSURE - RESIDENTIAL
QLNC	QUALIFIED LAND NON-CONFIRMED
QM	QUALIFIED MULTIPLE PROPERTIES
QN	QUALIFIED NOT ARMS LENGTH
QNC	QUALIFIED NON-CONFIRMED
QP	QUALIFIED PARTIAL COMPLETE IMPROVE. ON JAN 1
QR	QUALIFIED RELOCATION
QREO	QUALFIED REO TYPICAL MARKET EXPOSURE
QRNT	QUALIFIED SALE RENTAL PROPERTY
QS	QUALIFIED SPLIT JURISDICATION
QSHRT	QUALIFIED SHORT SALE
QXREO	QUALIFIED REO NON-TYPICAL MARKET EXPOSURE
QZ	QUALIFIED 'Z' SALE
SIP	SALE IN PROGRESS

SALE TYPE CODES FOR LAND	
B	FEE APPRAISAL BENCHMARK
D	DEED CONSIDERATION
QL	QUALIFIED LAND SALE
QLD	QUALIFIED LAND DISTRESSED
QLREO	QUALIFIED LAND REO TYPICAL MARKET EXPOSURE
QLXREO	QUALIFIED LAND REO NON-TYPICAL MARKET EXPOSURE
QLM	QUALIFIED LAND MULTIPLE PROPERTIES
QLMIN	QUALIFIED LAND MULTIPLE INVENTORY PROPERTIES
QLN	QUALIFIED LAND NOT ARMS LENGTH
QLNC	QUALIFIED LAND NON-CONFIRMED
QLZ	QUALIFIED LAND 'Z' SALE
SIP	SALE IN PROGRESS

RATIO SCREEN CODES	
C	COMMERCIAL
L	LAND ACREAGE
L-COM	COMMERCIAL LAND
L-IND	INDUSTRIAL LAND
L-INV	SFR INVENTORY
L-LOT	SFR LOT
L-MF	MULTI FAMILY LAND
L-OFF	OFFICE LAND
L-PAD	PAD SITES < 2.00 ACRES
L-RES	SFR ACREAGE
L-SFA	SINGLE FAMILY ATTACHED LOT
R	RESIDENTIAL

NEIGHBORHOOD DELINEATION AND FIELD REVIEW

What is Neighborhood?

A neighborhood or market area is a group of properties that are comparable and competing in the same market. Within a neighborhood the property's physical, economic, governmental and social forces are generally similar and uniform. Stratification of properties into neighborhoods facilitates the measurement of local supply and demand factors that affect value. As neighborhoods are identified, set boundaries need to be defined. This process is known as "delineation". A neighborhood can be smaller, equal to, or larger than the geographic boundaries of a subdivision. Factors used in neighborhood delineation include location, sales price range, lot size, zoning, age of dwelling, quality of construction, condition, square footage of living area and other factors that would cause the appraiser to select a property as a "comparable." Each residential neighborhood is assigned a neighborhood code based on observable aspects of homogeneity. Sub neighborhoods are delineated to further refine the grouping of properties within a neighborhood. Typically this groups properties based on influences of location such as a busy street, creek, greenbelt frontage, golf course, power line, adjacent commercial influence etc. A regional code may be created in which properties in similar neighborhoods are grouped together and may be delineated at the school district level; an example of regional coding may be properties which are rural in nature, truly unique properties, or estate type properties.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at CCAD. All residential analysis work, in association with the residential valuation process, is neighborhood specific. The districts AVM is dependent on appropriate neighborhood stratification and delineation so that the actions of buyers and sellers are being replicated in the values placed on all properties. It is important to remember that neighborhoods are never static; they are always changing and they are affected by the forces and influences that affect the entire market. As a result, neighborhood boundaries can change over the life cycle of the neighborhood and it is critical that appraisers recognize these shifts and adjust neighborhoods appropriately.

What is a Subdivision?

A subdivision is a group of properties that have been legally divided, usually via a plat. A subdivision can be smaller, equal to or larger than the geographic boundaries of a neighborhood.

Determining Neighborhood Codes

1. Review properties within an area to determine if a group of properties, larger or smaller than the subdivision, are properties competing in the same "market area" (Sellers are competing for the same buyers and informed buyers are purchasing properties based on the principles of substitution). Several factors should be considered; sales price range; location influences like lot size, zoning or external lot influences; quality of construction in terms of class and/or builder ; condition and physical/effective age; square footage of improvements; subdivision amenities and/or physical characteristics.
2. If a single subdivision is its own neighborhood use the As. Code (S0123) as the as the neighborhood code.
3. If multiple subdivisions are to be combined into one neighborhood use the lowest As. Code and insert the letter "N" in place of the "S" (N0123 instead of S0123).
4. If properties from part of a subdivision(s) are to be combined as a sub-neighborhood of the parent neighborhood, use the parent neighborhood code followed by a letter code that identifies the characteristic of the sub-neighborhood (i.e. golf, creek, power lines, major street, etc.). Examples: N0123g, Golf; N0123C Creek; N0123p, Power Lines.

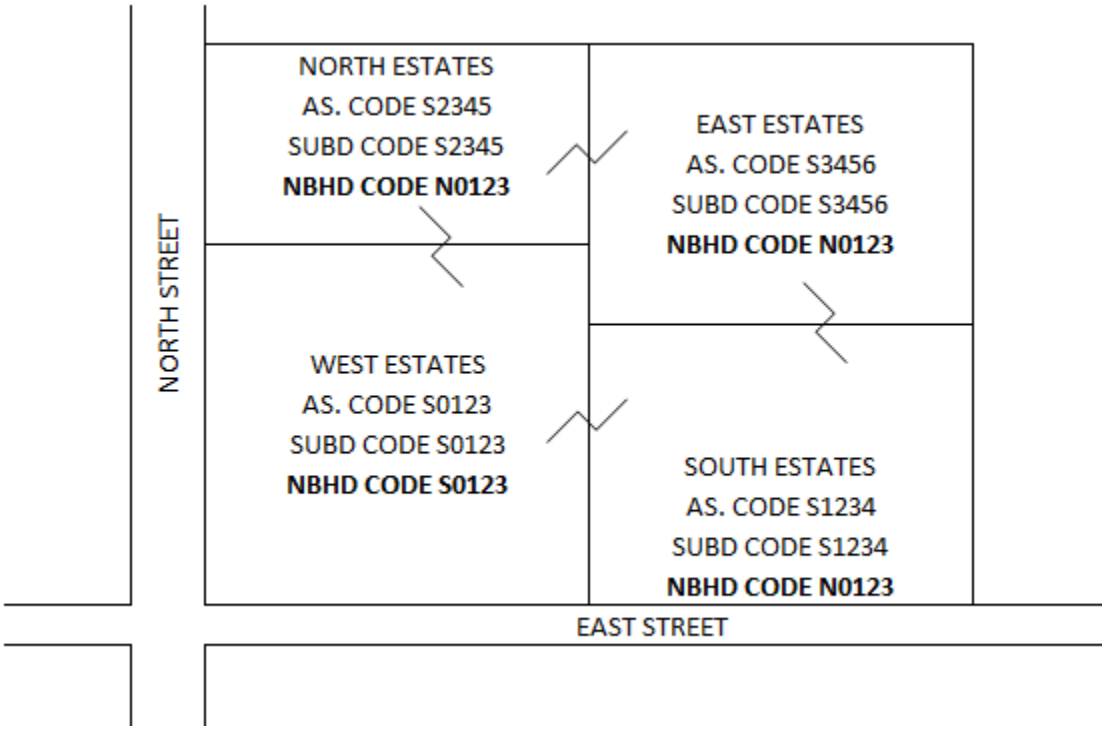
   Note: Please see the sketches on the following pages to see illustrations of some typical neighborhood and subdivision coding.

NEIGHBORHOOD DELINEATION AND FIELD REVIEW

Example One – Neighborhood and Subdivision Boundaries are the same.



Example Two – Neighborhood with Four Contiguous Subdivisions Combined.

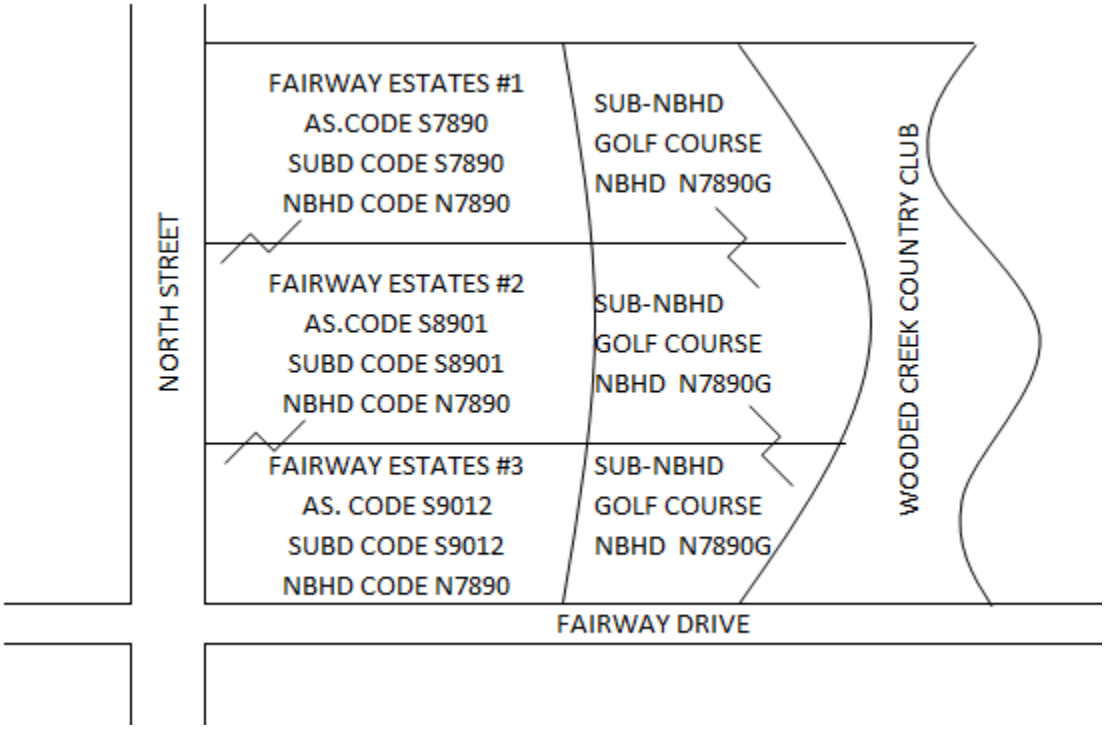


NEIGHBORHOOD DELINEATION AND FIELD REVIEW

Example Three – Neighborhood with two non-contiguous subdivisions combined.



Example Four- Sub-Neighborhood with a part of Three Subdivisions combined



EFFECTIVE AGE ADJUSTMENTS

Ratings can be assigned to an improvement to assist in developing effective age adjustment. A combination of Age, Utility, and Observed condition are components in determining an overall effective age of a structure. Condition is primary component in determining the level at which a depreciable structure has been maintained. Changes in effective age occur when changes in condition fluctuate by the amount of observed deterioration and obsolescence at the date of an appraisal.

In establishing an effective age table for a neighborhood you will first need to determine the condition of each property by applying a condition level to the property from the six criteria in the table. **The most important factor when creating effective ages for your neighborhoods are that you are consistent with your application and place notes on the property when you adjust a properties age off of the benchmark. Use the neighborhoods profile to inform anyone working a property what the benchmark for the neighborhood is and some observed features of a typical benchmark property**.

We will be using six condition levels in our effective age determination:

A. **Excellent Condition**: all repairable or able to be refurbished items have been repaired or refinished to like new condition.
B. **Very Good Condition**: well maintained and only two of the sixitems show minor need of repair.
C. **Good Condition**: maintained but not new. Three of the six criteria show some need of repair.
D. **Average Condition**: Some deferred maintenance and four of the six criteria need to be repaired, refinished, or replaced.
E. **Fair Condition**: Five of the six criteria are in need of being replaced, or refinished. Deferred maintenance is apparent.
F. **Poor Condition**: All six of the criteria are in bad need of being replaced or repaired. Abused or abandoned improvements need major reconstruction.

Below are the six items you observe:

1. **Roofing (**replaced / or condition of**)**
2. **Siding / Painting (**deterioration / recent paint**)**
3. **Windows / Doors (**replaced or condition of**)**
4. **Heating / Cooling (**10yrs old or newer**)**
5. **Foundation / Brick (**cracking in mortar**)**
6. **Fencing /and or landscaping (**Amount or lack of**)**

Once you have determined the condition of each property, you will need to find your Bench-Mark for the neighborhood. (If you are dealing with a neighborhood with actual ages of 15 years or newer, your predominant actual age will be your benchmark).You will also need to look at the sales and condition of the sold properties to see if they have been updated. You will need to remove functional obsolescence adjustments if they have been used to adjust for curable physical depreciation.

EFFECTIVE AGE ADJUSTMENTS

(1) Roofing – condition – type / quality

(2) Siding / Paint – wood deterioration

recent paint

(3) Windows / Doors – replaced or updated

(4) Heating / Cooling – 10 years old or newer

(5) Foundation / Brick – Cracking in mortar

(6) Fencing / Landscape - condition of material

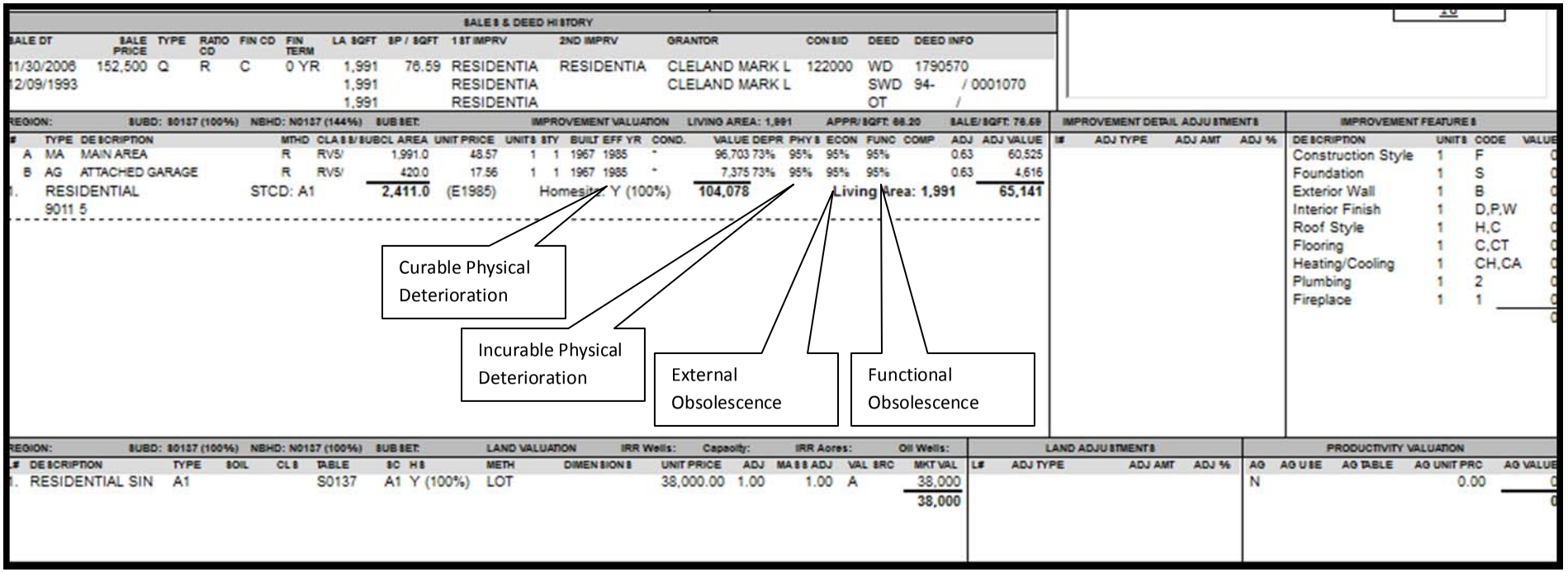
amount of or lack of landscaping

ADJUSTMENTS TO EFF/AGE

Condition	**# Criteria**	**% Adjustments**
Excellent	6 items	+ 15 yrs
Very Good	5 items	+10 yrs
Good	4 items	+5 yrs
Average	3 items	Benchmark
Fair	1 – 2 items	-5 yrs
Poor	0	-10 yrs or more

Exception: If dealing with actual age of 15 years or newer, then the benchmark becomes good, so very good would be +5 yrs and excellent would be +10yrs.

Depreciation Explanations



Curable Physical Deterioration- Generally referred to as short-lived items like paint, heating/cooling components, roof covers that require periodic replacement or renewal over the normal life span of the improvement.[1] Effective age will be used to adjust for this type of depreciation and can generally be categorized as observed condition.

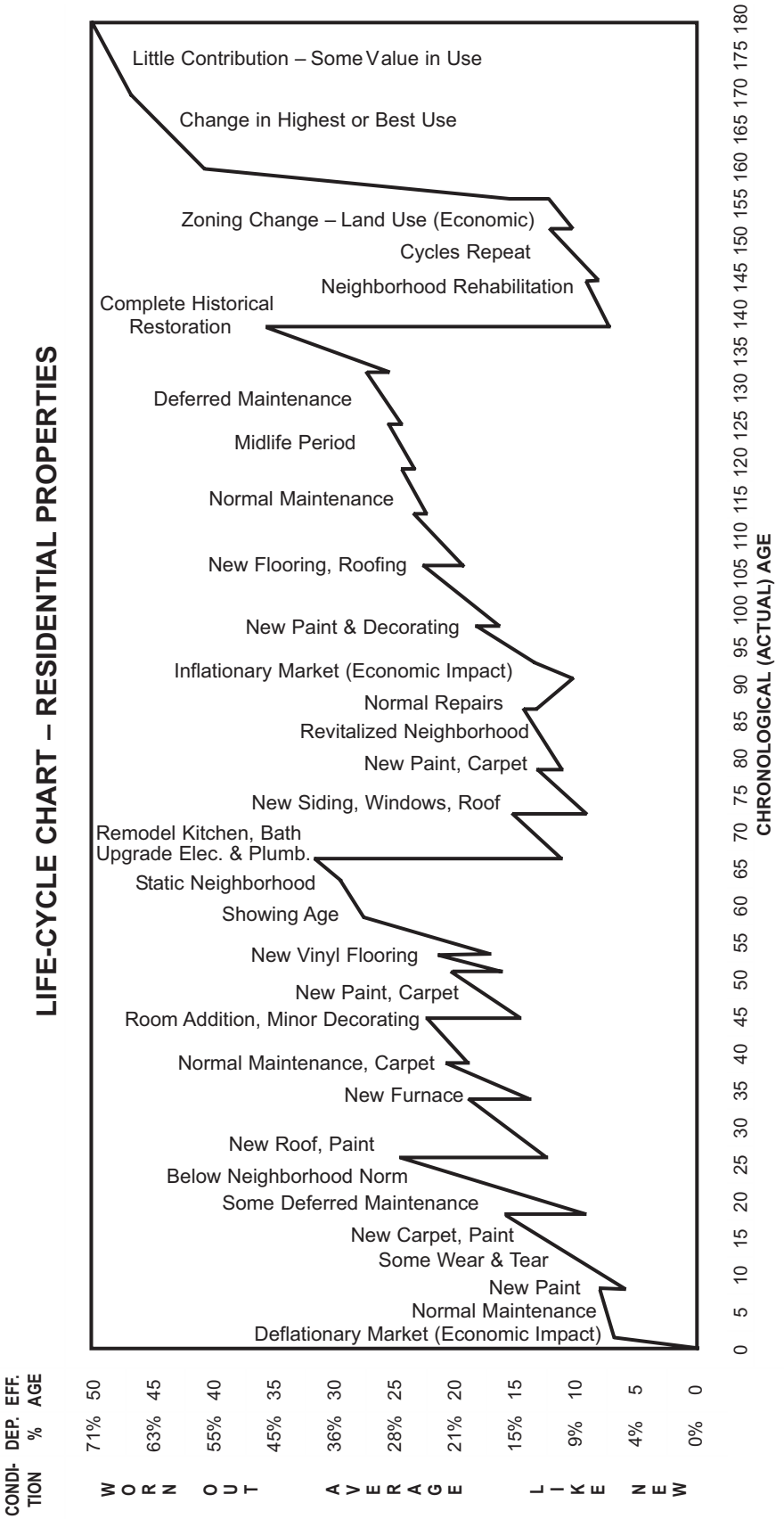
Incurable Physical Deterioration- Generally associated long-lived items such as floor and roof structures, mechanical supply systems (plumbing and electrical) and foundations. Such basic structural items are not normally replaced in a typical replacement program and are usually incurable except through major reconstruction. [1] Physical adjustment factors will be used to adjust for these.

External Obsolescence- a change in value of a property, usually negative but can be an enhancement, caused by forces outside the property. These can be divided into two types; locational factors are generally incurable and affect a small area; economic factors may cover a wide geographic area and can be temporary and reversible.[1] Economic adjustment factors will be used to adjust for these.

Functional Obsolescence- the perceived market reaction to under- or over- improvements in the utility or desirability of part or all of the improvement. [1] This type of depreciation is further defined in Marshall & Swift . Functional adjustment factors will be used to adjust for these.

[1] Marshall & Swift Residential Cost Handbook 12/2010

DEPRECIATION

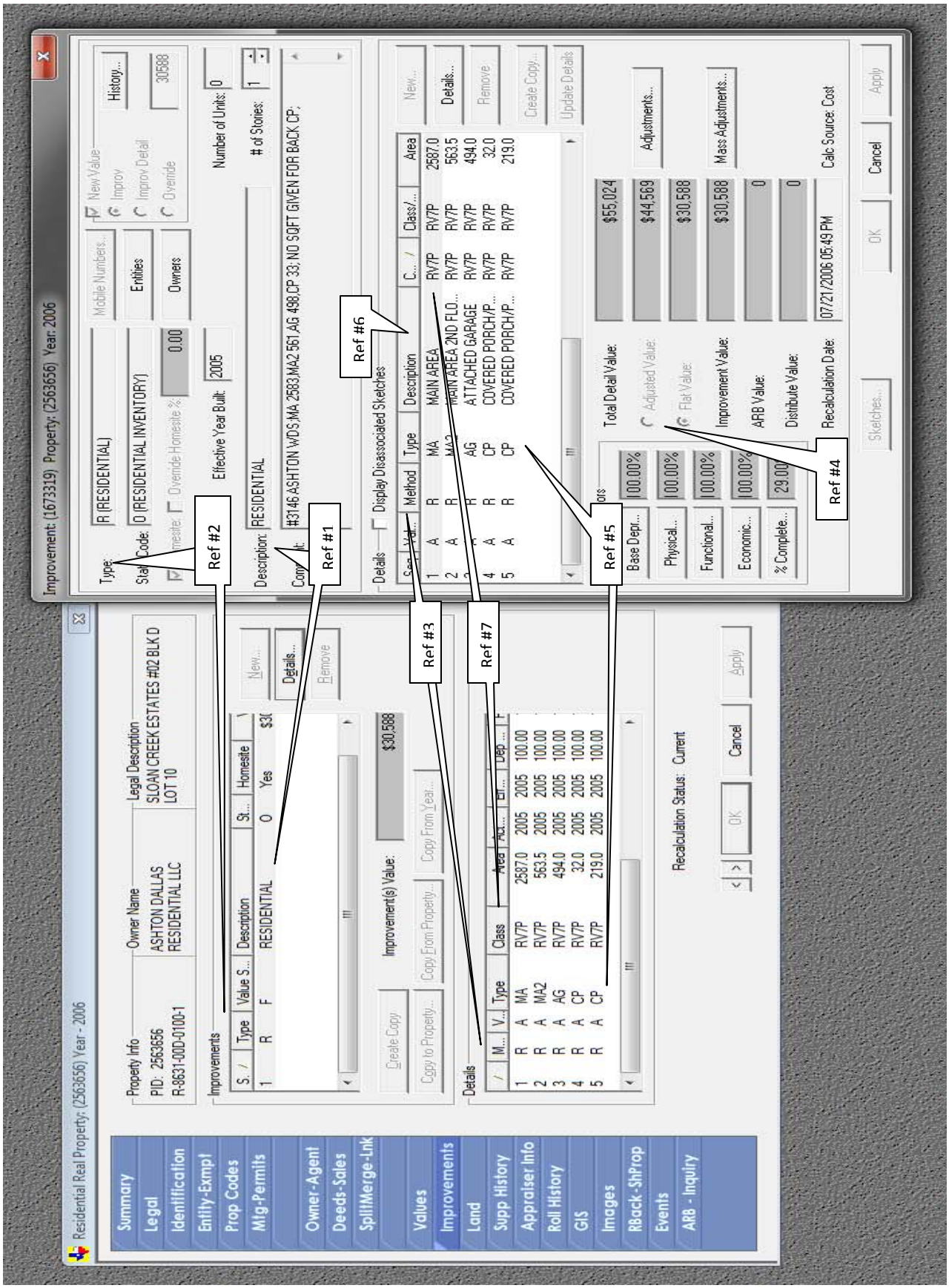


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Details/Segments for Residential	**Type**	**Method**	**Class**
Main Area	MA	R	R01-R012, R02TDE/R02TDI-RO7TDE/RO7TDE
2nd Floor	MA2	R	
3rd Floor Or Basement	MA3	R	
Attached Carport	CPT	R	
Attached Garage	AG	R	
Enclosed Garage	EG	R	
Added Addition	AA	R	
Covered Porch	CP	R	
Enclosed Porch	EP	R	
Storage	STG	R	
Condo Classes	**Type**	**Method**	**Class**
Main Area	MA	R	C03-C07
2nd Floor	MA2	R	
3rd Floor Or Basement	MA3	R	
Attached Carport	CPT	R	
Attached Garage	AG	R	
Enclosed Garage	EG	R	
Added Addition	AA	R	
Covered Porch	CP	R	
Enclosed Porch	EP	R	
Storage	STG	R	
Details/Segments for Barns	**Type**	**Method**	**Class**
Barn	BARN	R	BN2-BN3P,BN10-BN14, BN17
Attached Carport	CPT	R	
Covered Porch	CP	R	
Storage	STG	R	
Details/Segments for Metal BLDG	**Type**	**Method**	**Class**
Metal Building	METAL BLDG	R	
Covered Porch	CP	R	
Details/Segments Detached Carport	**Type**	**Method**	**Class**
Detached Carport	DETC	R	DCPT1-DCPT6
Covered Porch	CP	R	
Storage	STG	R	
Details/Segments Detached Garage	**Type**	**Method**	**Class**
Detached Garage	DETG	R	DGV2-DGV14(BRICK) DGF1-DGF7(FRAME)
Covered Porch	CP	R	
Storage	STG	R	
Carport	CPT	R	
Details/Segments SPA's	**Type**	**Method**	**Class**

Details/Segments for Residential	**Type**	**Method**	**Class**
Spa Fiber Glass	SPA	I	SPAF
Spa Gunite	SPA	I	STAG
Spa Redwood	SPA	I	STAR
Details/Segments Random	**Type**	**Method**	**Class**
CABANA	CAB	R	R02
DET CP/ GAZEBO	CP	R	R01-R012
POOLS	PL	I	PLF01-PLF10, PLFHOA
STABLE	STABLE	R	STA15-STA17
TENNIS/SPORTS COURT	TEN	I	TEN1-TEN3
Details/Segments Mobile Home	**Type**	**Method**	**Class**
Main Area	MA	M	RM1-RM6 (Single) RMD1-RMD6(Double)
Covered Porch	CP	M	RM1-RM6 (Single) RMD3-RMD6(Double)
Attached Carport	CPT	M	
Storage	STG	M	
Enclosed Porch	EP	M	
Attached Garage	AG	M	RMD3-RMD4
Coding for Multi-Use Properties -Commercial Use w/Residential			
Details/Segments Canopy	**Type**	**Method**	**Class**
CANOPY	CAN	C	CAN1-CAN3
Warehouse	MA/AA/AG/CP/CPT/EG/EP/STG	C	WO1-WO3
Warehouse Mini	MA/AA/AG/CP/CPT/EG/EP/STG	C	WM1-WM4
Warehouse Hangers	MA/AA/AG/CP/CPT/EG/EP/STG	C	WH1-WH2

RESIDENTIAL IMPROVEMENT CODES SUMMARY



RESIDENTIAL IMPROVEMENT CODES SUMMARY

Collin Central Appraisal District — PROPERTY FIELD REVIEW CARD 2006 — 2006-0-2563656-443581

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2563656 TYPE: Real DBA:
SLOAN CREEK ESTATES #02 BLK D LOT 10

GEO ID : R-8631-00D-0100-1 MAP ID:
REF ID1: 8631 REF ID2: A00791CN04 MAP SCO: 460.H
SITUS : 451 SLOAN CREEK PKWY TX TIF: N

OWNER ID, NAME AND ADDRESS — OWNER ID / %

ASHTON DALLAS RESIDENTIAL LLC 443581
13800 MONTFORT DR STE 100 100%
DALLAS, TX 75240-4344

EFFECTIVE ACRES: 0.0000

EXEMPTIONS

ENTITIES

CAD	100%
CFV	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD — C 2005 VALUES — C 2006 VALUES

		C 2005 VALUES	C 2006 VALUES
IMPROVEMENT		0	164,670
LAND MKT	+	71,726	88,550
MARKET	=	71,726	253,220
PROD LOSS	-	0	0
APPRAISED	=	71,726	253,220
HS CAP LOSS	-	0	0
ASSESSED	=	71,726	253,220

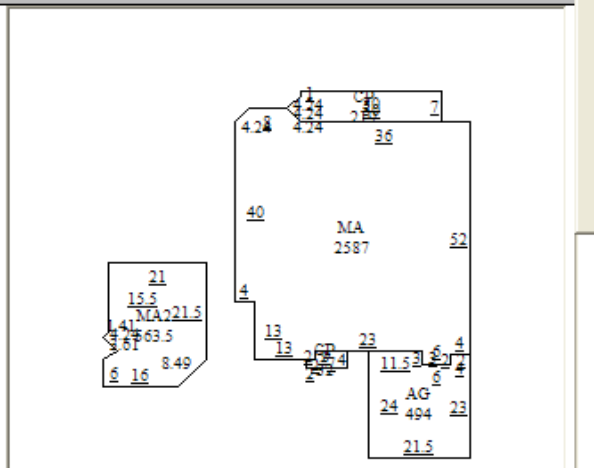
GENERAL

UTILITIES:		LAST APPR YR:	2005	LAST APPR:	EB
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	
ROAD ACCESS:		LAST INSP DATE:		SUBDV APPR:	
ZONING:		NEXT INSP DATE:		LAND APPR:	EB
GROUP CODES:	BLDR05			VALUE APPR:	EB
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

MA	DR13,U2,R23,DD3,R6,U2,R4,U52,L36,U3XL3,L8,L3XD3,DD40 R4,DD13
MA2	ML10,DU21.5,L21,DD15.5,L1XD1,R3XD3,D2XL3,DD6,R16 R6XU6
AG	MR36,MU2,DD3,R6,U2,R4,DD23,DL21.5,DU24,R11.5
CP	MR13,MU2,DR7,DD4,DL9,U2,R2,U2
CP	MU53,MR10,DR30,DU7,DL30,DD1,L3XD3,R3XD3

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	ESTVALUE	APPR	BUILDER	COMMENT
1	10/14/2005	05-100490	N	A	140,130	EB	#3146 ASHTON WREV	

PICTURE



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	BOOK ID	DEED PAGE
10/06/2005								RESIDENTIA		SLOAN CREEK ES		SWDN	6022	4926
05/23/2005										SLOAN CREEK ES		SWD	5925	3302
04/25/2002										BECK MARK		SWDN	5195	437

Ref #5 Ref #6 Ref #7

REGION: SUBD: 88831 (100%) NBHD: 88831 (100%) SUB SET: IMPROVEMENT VALUATION LIVING AREA: 3,151 APPR/SQFT: 50.37 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	MAIN AREA	R	NV06/	2,587.0	48.30	1	2005	2005	*	124,952	100%					1.00	124,952
B	MA2	SECOND FLOOR	R	NV06/	563.5	48.30	1	2005	2005	*	27,217	100%					1.00	27,217
C	AG	ATTACHED GARAGE	R	NV06/	494.0	18.75	1	2005	2005	*	9,263	100%					1.00	9,263
D	CP	COVRD PORCH/PATIO	R	NV06/	32.0	12.90	1	2005	2005	*	413	100%					1.00	413
E	CP	COVRD PORCH/PATIO	R	NV06/	219.0	12.90	1	2005	2005	*	2,825	100%					1.00	2,825
1.		RESIDENTIAL	STCD: A6		3,895.5	(E2005)		Homesite: Y			164,670				Living Area: 3,151			164,670

3146 ASHTON WDS;MA 2583,MA 561,AG 498,CP 33; NO SQFT GIVEN FOR BACK CP;

Ref #1 Ref #3

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	9	0
			0

REGION: SUBD: 88831 (100%) NBHD: 88831 (100%) SUB SET: LAND VALUATION IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	CLASS	STCD	HS	METH	DIMENSIONS	UNIT PRICE	ADJ FCTR	MASS ADJ	VAL SRC	MKT VAL
1.	RESIDENTIAL SIN	A1	S8631	C1	Y	LOT	0.0000 AC	70,000.00	1.27	1.00	A	88,550
												88,550

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00
	ECON		115.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

Building Attribute Codes

Construction Style Codes	Description
B	Box
BM	Brick Masonry
CB	Concrete Block
F	Frame
H	Haydite Block
RC	Reinforced Concrete
SM	Stone Masonry
SP	Steel Post
SS	Structural Steel
SW	Single Wall
TW	Tilt Wall
WP	Wood Post

Foundation Codes	Description
CB	Concrete Blocks
CP	Concrete Piers
CPB	Concrete Perimeter Beam
N	None
P	Post
PB	Pier & Beam
PTS	Post Tension Slab
S	Slab

Exterior Wall	Description
A	Asphalt
AL	Aluminum Siding
ASB	Asbestos
B	Brick
B, S	Brick & Stone
B, W	Brick & Wood (Primarily Brick)
CDR	Cedar
CI	Corrugated Iron (Tin)
EV	Evasa (Artificial Stucco)
M	Metal (Prefinished)
MS	Masonite Siding
PC	Pre Cast Concrete
RW	Redwood
S	Stone
ST	Stucco
V	Vinyl Siding
W	Wood
W, B	Wood/Brick Wainscot
W, S	Wood/Stone Wainscot

Building Attribute Codes

Interior Finish	Description
All	All
D	Drywall
D, P	Drywall/Paper
D, P, WP	Drywall/Paper/Wood Paneling
D, WP	Drywall/Wood Paneling
L, P	Lath/Plaster
N	None
P	Paper

Roof Style	Description
F, C	Flat/Composition
F, TG	Flat/Tar & Gravel
G, C	Gable/Composition
G, CF	Gable/Concrete Fiberglass
G, CI	Gable/Corrugated Iron (Tin)
G, M	Gable/Metal (Prefinished)
G, S	Gable/Shake
G, T	Gable/Tile
G, SL	Gable/Slate
G, W	Gable/Wood
GM, C	Gambrel/Composition
GM, CI	Gambrel/Corrugated Iron (Tin)
GM, M	Gambrel/Metal (Prefinished)
GM, S	Shake
GM, T	Gambrel/Tile
GM, W	Gambrel/Wood
H, C	Hip/Composition
H, CI	Hip/Corrugated Iron (Tin)
H, M	Hip/Metal (Prefinished)
H, S	Hip/Shake
H, SL	Hip/Slate
H, T	Hip/Tile
H, W	Hip/Wood
M, C	Mansard/Composition
M, CI	Mansard/Corrugated Iron (Tin)
M, CF	Mansard/Concrete Fiberglass
M, M	Mansard/Metal (Prefinished)
M, S	Mansard/Shake
M, SL	Mansard/Slate
M, T	Mansard/Tile
M, W	Mansard/Wood
S, C	Shed/Composition
S, CF	Shed/Concrete Fiberglass
S, CI	Shed/Corrugated Iron (Tin)
S, M	Shed/Metal (Prefinished)
S, W	Shed/Wood

WMG 10/8/2010

Building Attribute Codes

Flooring	Description
All	All
C	Carpet Only
C, CT	Carpet/Ceramic Tile
C, CT, H	Carpet/Ceramic Tile/Hardwood
C, CT, P	Carpet/Ceramic Tile/Parquet
C, H	Carpet/Hardwood
C, H, M	Carpet/Hardwood/Marble
C, M, CT	Carpet/Marble/Ceramic Tile
C, M, H, CT	Carpet/Marble/Hardwood/Ceramic Tile
C, P	Carpet/Parquet
C, V	Carpet/Vinyl
C, V, P	Carpet/Vinyl/Parquet
C, W	Carpet/Wood
C, W, CT	Carpet/Wood/Ceramic Tile
CN	Concrete
D	Dirt
G	Gravel
H	Hardwood
V	Vinyl Only
W	Wood

Heating/Cooling	Description
CA	Central Air Only
CH	Central Heat Only
CH, CA	Central Heat/Central Air
CH, CA	Central Heat/Central Air Zoned
CH, EC	Central Heat/Evaporative Cooler
CH, WU	Central Heat/Window Unit
FA	Forced Air Heat Only
FA, WU	Forced Air Heat/Window Unit
FF	Floor Furnace Only
FF, WU	Floor Furnace/Window Unit
HP	Heat Pump
HP, Z	Heat Pump/Zoned
N	None
SH	Space Heat Only
SH, CA	Space Heat/Central Air
SH, EC	Space Heat/Evaporative Cooler
SH, WU	Space Heat/Window Unit
WF	Wall Furnace Only
WF, WU	Wall Furnace/Window Unit
WS	Wood Stove Only
WS, WU	Wood Stove/Window Unity

OUTDOOR LIVING SPACES

For more consistent coding of "Outdoor Living Spaces:

1. **PROP CODE –** Apply a Prop Code to every property that has some type of Outdoor Living Space/Kitchen: PROP CODE= **"ODFPKIT**"
2. **APPRAISER REMARKS**- Note "Outdoor Living Space, Kitchen or Fireplace".
3. There will be two (2) Types of Outdoor Living Spaces: **ATTACHED AND DETACHED**
   1. **ATTACHED** Covered Porches attached to Improvement, The type description is **CP**

ATTACHED

Price by adding Econs on the ***Improvement Detail***

Low 150% Econ
Med 200% Econ
High 300% Econ
Best 350% Econ
See Example 1

2. **DETACHED** Free standing Covered Porches or Pergula's

DETACHED

Adding as new segments
Type Description is **CP/** Outdoor Kitchen
Class same as main Improvement.

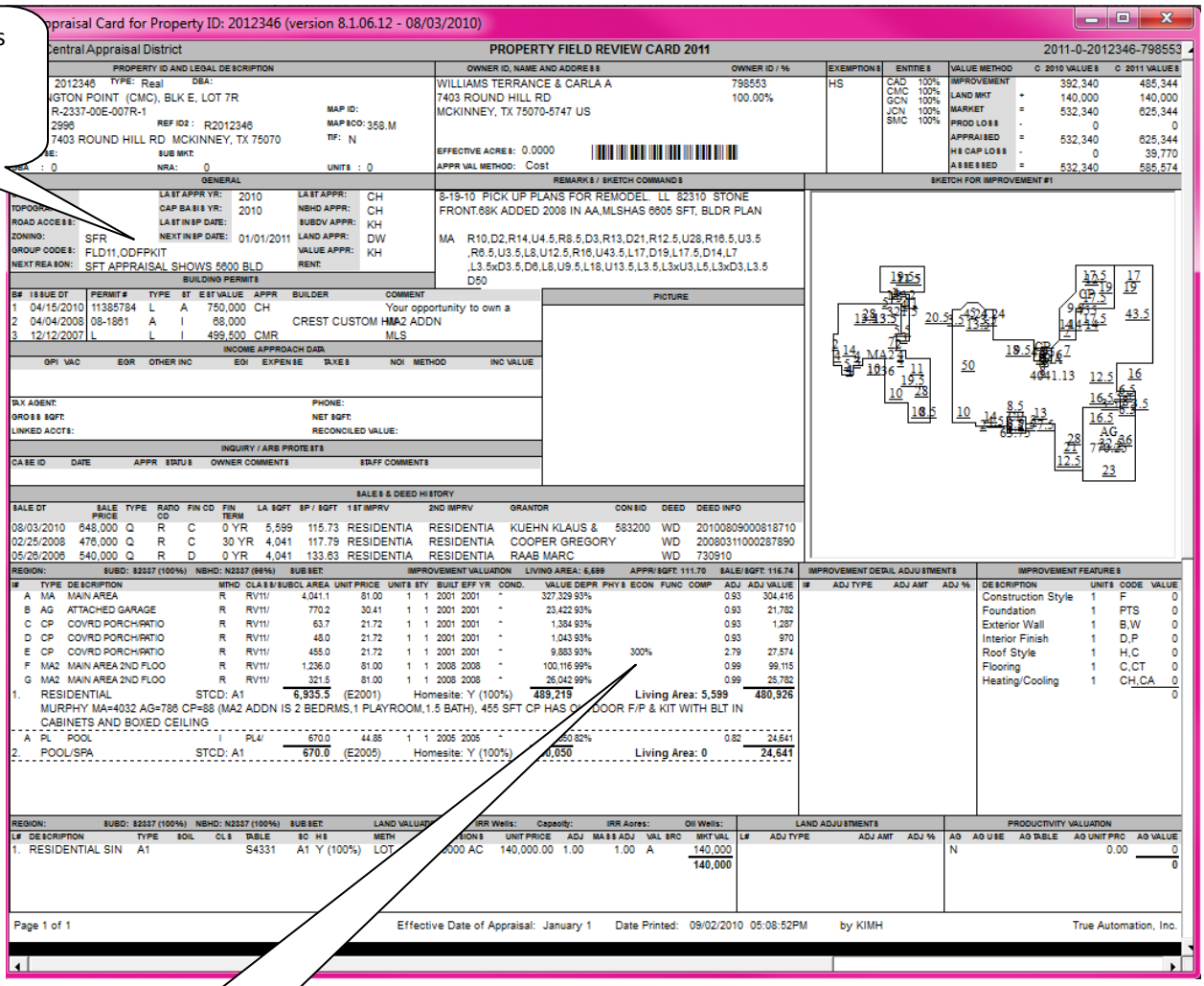
Price by adding Econs to the ***Total Improvement.***
Low 150% Econ
Med 200% Econ
High 300% Econ
Best 350% Econ

See Example 2
Reminders:
Be cautious of the neighborhood modifier on these types of properties, so that you don't over appraise them. Also don't class the detached kitchens or fireplaces as cabanas or gazebos.

OUTDOOR LIVING SPACES

Example 1. Attached to Improvement

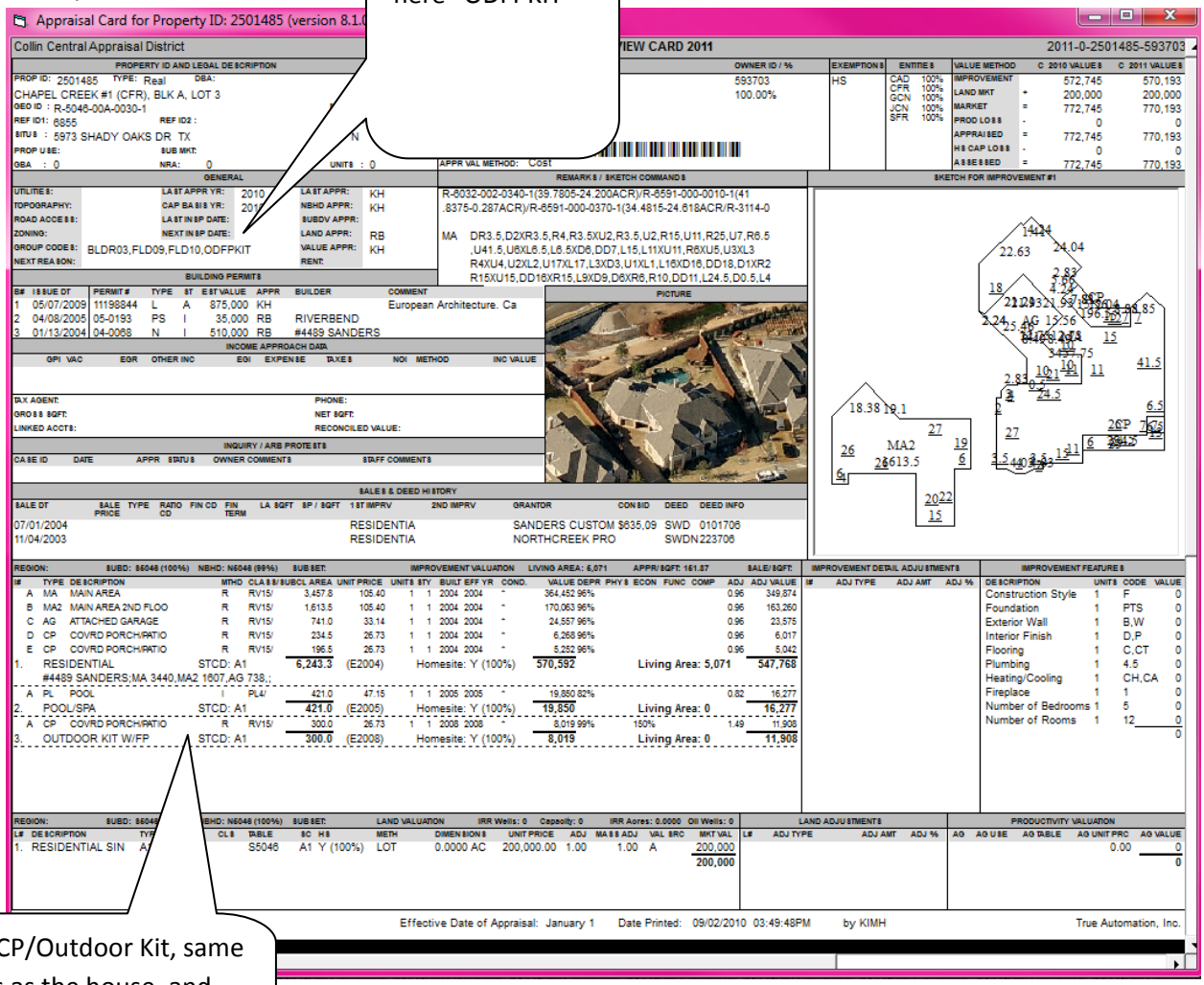
1. Prop Code goes here **" ODFPKIT"**



2. Econ goes here in the Improvement detail.

OUTDOOR LIVING SPACES

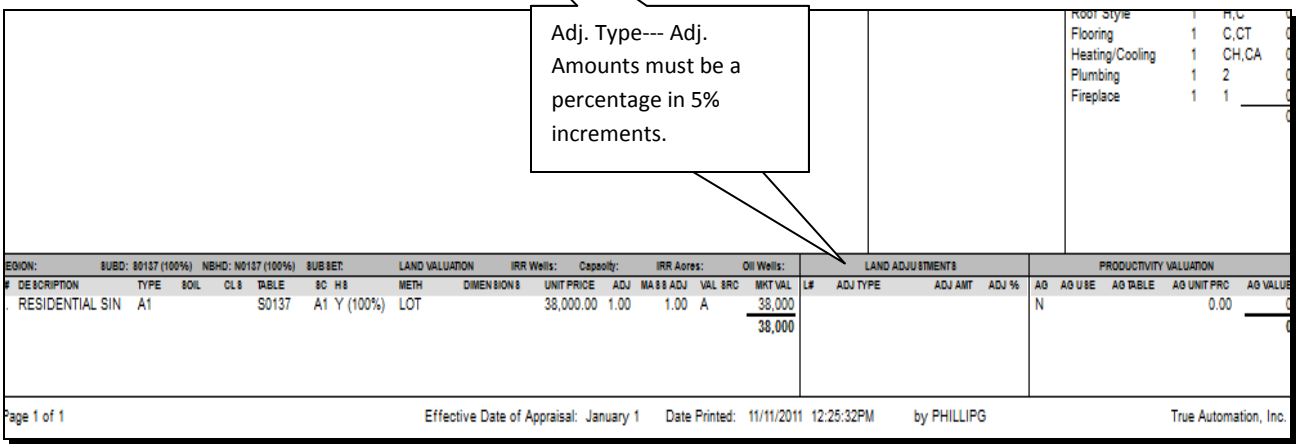
Example2 Detached



Revised by kh 09/02/10

LAND ADJUSTMENT FACTORS

ADJ TYPE	DESCRIPTION
AREA	Size Factor
CINFL	Negative Commercial Influence
CREEK	Creek Lot
ECON	Economic Factor
FLOOD	Flood Land
FUNC	Functional Factor
GBELT	Green Belt Lot
GOLF	Golf Course Lot
LAND	Property Level Land Modifier
MROAD	Negative Major Road Influence
P	Paved Road Factor
PLINE	Negative Power line Influence
TREED	Treed Lot



Category A			Real Property: Single Family Residential: Typically properties are single-family homes on tracts of land or platted lots. They many or may not be within the city limits or in close proximity to a city. Even large tracts of land should be classified as Category A property when the use is residential.	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
A1	A1	A1	1st Land detail with a 1st Imp 100% Complete	Single family residential House on land regardless of size or location. Land is primarily to enhance the enjoyment of the residence.
A6	A1	A6	1st Imp is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
A1	A1	A6 on Imp Not Complete	1st Imp/House is 100% complete and A1	As of Jan 1st of current year the **Secondary Imp** (pool, AG, DetAG/CPT etc) is partial % complete; this improvement is A6
A2	A2	A2	Mobile Home 1st Improvement	Residential Mobile Home on land where land & mobile home have same owner -not in a mobile home park
A2	A2	A6 on Imp Not Complete	Mobile home is 1st Improvement	As of Jan 1st of current year a **Secondary Improvement** (pool, barn etc.) is partial % complete; this improvement is A6
A3	A3	A3	1st Land detail w/1st Imp 100% complete	Single family residential condominiums
A6	A3	A6	1st Imp is Condo & is partial % complete	As of Jan 1st of the current year the condo is partial % complete
A4	A4	A4	1st Imp is Townhouse & is 100% complete	Single family residential townhouse
A6	A4	A6	1st Imp is Townhouse & is partial % complete	As of Jan 1st of current year the townhouse is partial % complete
C1/C2	C1/C2	A9	Lot is Vacant - New Improvement No Value	Single Family Improvement. As of Jan 1st current year not started. NVNEXT
NA	NA	A9	**Secondary** New Improvement No Value	Secondary Improvement has been added to account but was not started as of Jan 1st of current year
CCAD uses A1, A2, A3, A4, A6, A9, M4 to further delineate properties from SFR, MHP, Res Condo & Townhomes, All of these are reported to the State Comptroller as A.				

Category B			Real Property: Multi family Residential:Properties are residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied & have HS exemption for owners portion are reported in A. Category B generally include apartment complexes.	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
B1	B1	B1	1st Land detail with a 1st Imp 100% Complete	Residential Multi-Family - Used on Apartment Buildings-Commercial
B6	B1	B6	Improvement is partial 100% complete	As of Jan 1st of current year improvement is partial % complete
B2	B2	B2	1st Land detail with a 1st Imp 100% Complete	Residential duplex
B6	B2	B6	Duplex is partial % complete	As of Jan 1st of current year the duplex is partial % complete
B3	B3	B3	1st Land detail with a 1st Imp 100% Complete	Residential triplex
B6	B3	B6	Triplex is partial % complete	As of Jan 1st of current year the triplex is partial % complete
B4	B4	B4	1st Land detail with a 1st Imp 100% Complete	Residential four-plex
B6	B4	B6	Four-plex is partial % complete	As of Jan 1st of current year the four-plex is partial % complete
C1/C2	C1/C2	B9	Lot is Vacant - New Improvement No Value	Duplex Improvement. As of Jan 1st current year not started. NVNEXT
		B9	**Secondary** New Improvement No Value	**Secondary Improvement** has been added to account but was not started as of Jan 1st of current year

Category C			**Real Property: Properties are small vacant tracts of land. <u>May be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites</u>. Property <u>use</u> determines classification, there is no minimum or maximum size requirement.**	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
C1	C1	NA	vacant lot/land	Single family in city
C2	C2	NA	vacant lot/land	Single family out of city
C3	C3	NA	vacant lot/land	Commercial in city
C4	C4	NA	vacant lot/land	Commercial out of city
C5	C5	NA	vacant lot/land	Industrial in city
C6	C6	NA	vacant lot/land	Industrial out of city

If vacant land is in the city limits OR is in a platted subdivision outside the city it will be coded as C property not E

CCAD uses C1, C2, C3, C4, C5 to further delineate properties from residential/commercial/in city/out of city. All of these are reported to the State Comptroller as C1.

Category D			Real Property:Qualified acreage for productivity valuation 1-d or 1-d-1, and tax code chapter 23, subchapters C, D, E and H should be classified in D1 for PVS study.	
State Cd	**Type**	**State Cd**		
Land	**Land**	**IMP**	**Requirements**	**Primary Current Use of Property**
D1	D1CL	NA	Qualified Open Space Ag Land	Cropland
D1	D1CLW	NA	Qualified Open Space Ag Land	Cropland Wildlife
D1	D1IP	NA	Qualified Open Space Ag Land	Improved Pasture
D1	D1IPW	NA	Qualified Open Space Ag Land	Improved Pasture Wildlife
D1	D1NP	NA	Qualified Open Space Ag Land	Native Pasture
D1	D1NPW	NA	Qualified Open Space Ag Land	Native Pasture Wildlife
D1	Any	D2	Improvements other than residences associated w/D1 land should be reported as D2	Barns, sheds, silos, garages & other improvements associated with farming/ranching; These **should NOT** have the homesite box as Yes
D1	Any	E9	New Improvement No Value	Farm & Ranch Improvement. As of Jan 1st current year not started. NVNEXT

Note: Land Type is determined on the use of the ag land; when the appraiser approves the ag they note which type to use.

Category E			Real Property: Rural land, not Qualified Ag Land & Residential Improvements: Only rural land not qualified for productivity valuation & improvements on that land should be reported in E.	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
E1	E1	E1	1st Land detail with a 1st Imp 100% Complete	Rural land not qualified for Ag & its improvements including residential
E1	E1	E1	Improvement is sitting on is E1 land	**Secondary Improvements** on land used for residential purposes E1 (pool,barn,garage etc.)
E6	E1	E6	1st Imp is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
E1	E1	E6 on Imp Not Complete	1st Imp(House) is 100% complete	As of Jan 1st of current year the **Secondary Improvement** (pool, barn etc.) is partial % complete; this improvement is E6
E2	E2	E2	Mobile Home is 1st Improvement	Mobile Home on rural land (Not mobile home Park)
E2	E2	E6 on Imp Not Complete	Mobile Home 1st Improvement	As of Jan 1st of current year a **Secondary Improvement** (pool, barn etc.) is partial % complete; this improvement is E6
E4	E4		Rural Non-Ag Land (Not Platted, Not in City)	Undeveloped vacant land
E4	E4	E3	Farm & Ranch Other Improvements	Land is undeveloped; no residence tied land; Has barns, Silos, Det CPT, Det Gar etc.
D1/D2/E4	D/E	E9	New Improvement No Value	Farm & Ranch Improvement. As of Jan 1st current year not started. NVNEXT
E/D	D/E	E9	**Secondary** New Improvement No Value	Secondary Improvement has been added to account but was not started as of Jan 1st of current year
Only land outside the city limits and not in a platted subdivision can be coded as E4				
CCAD uses E2, E3, E4, E6, E9 to further delineate properties from SFR, MHP, secondary improvements not associated w/D1. All of these are reported to the State Comptroller as E.				

Category F1			Real Property: Commercial: Property includes land and improvements associated with businesses that sell goods or services to the general public. (wholesale & retail stores, strip & shopping centers, office buildings, fast food, gas stations, nursing homes, hospitals, banks, auto dealers, hotels/motels etc.)	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
F1	F1	F1	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvements
F6	F1	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F1	F1	F6 on Imp Not Complete	1st Commercial Improvement is 100% complete	As of Jan 1st of current year a **Secondary Improvement** is partial % complete; this improvement is F6
F3	F3	F3	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvement = Office Building
F6	F3	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F3	F3	F6 on Imp Not Complete	1st Commercial Improvement is 100% complete	As of Jan 1st of current year a Secondary Improvement is partial % complete; this improvement is F6
F(1,2,3,4)	F(1,2,3,4)	F9	New Improvement No Value	**Secondary Improvement**. As of Jan 1st current year not started. NVNEXT
F4	F4	F4	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvement = Condominium
F6	F4	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F4	F4	F6 on Imp Not Complete	1st Commercial Improvement is 100% complete	As of Jan 1st of current year a **Secondary Improvement** is partial % complete; this improvement is F6
C3/C4	C3/C4	F9	New Improvement No Value	Commercial Improvement. As of Jan 1st current year not started. NVNEXT
F(1,2,3,4)	F(1,2,3,4)	F7	Improvement in Shell Finishout	Improvement is complete but awaiting some or all of tenant finish-out
F1, F3, F4, F6, F7 are all reported to state as F1				

Category F2			Real Property: Industrial: Property are land & improvements of businesses that add value to a product through development, manufacturing, fabrication, or processing of the product. (cotton gins, processing plants, paper/steel mills, warehouses, cement plants, chemical plants, clothing manufactures)	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
F2	F2	F2	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvements
F6	F2	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F2	F2	F6 on Imp Not Complete	1st Commercial Improvement is 100% compelete	As of Jan 1st of current year a Secondary Improvement is partial % complete; this improvement is F6
C/D	C/D	F9	New Improvement No Value	Commercial Improvement. As of Jan 1st current year not started. NVNEXT

Category J			Real or Personal Property: Utilities: Real & Personal property of utility companies and co-ops. Usually, utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. (Transmission, distribution & generation facilities, equipment & railroad rolling stock used in operation of railroad)	
State Cd Land	**Type Land**	**State Cd IMP/Detail**	**Requirements**	**Primary Current Use of Property**
J1A	J1	J1A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Water Systems
NA	NA	J1B	Owned by utility & must be an operating component of company	BPP: Water Systems
J2A	J2	J2A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Gas Distribution Systems
NA	NA	J2B	Owned by utility & must be an operating component of company	BPP: Gas Distribution Systems
J3A	J3	J3A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Electric Companies & Electric Co-ops
NA	NA	J3B	Owned by utility & must be an operating component of company	BPP: Electric Companies & Electric Co-ops
J4A	J4	J4A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Telephone Companies & Co-ops
NA	NA	J4B	Owned by utility & must be an operating component of company	BPP: Telephone Companies & Co-ops
	J5		Land/Improvement owned by utility & must be an operating component of company	Real & Business Personal Property: Railroads & Corridors
J6A	J6	J6A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Pipelines
NA	NA	J6B	Owned by utility & must be an operating component of company	BPP: Pipelines
J7A	J7	J7A	Land/Improvement owned by utility & must an operating component of	Real Property: Cable Companies

NA	NA	J7B	Owned by utility & must be an operating component of company	BPP: Cable Companies
J8			Owned by utility & must be an operating component of company	Real & BPP: Other Utilities
CCAD uses A or B to indicate if on a real property account or a BPP account, these are reported to the State Comptroller as J (and associated number-no letter).				
Category L1			**Personal Property: Commercial: Property includes personal property of businesses that sell goods or services to the public. Furniture, fixtures, office/shop equipment, tools, vehicles, supplies, inventory etc.**	
		State Cd		
		Detail	**Requirements**	**Primary Current Use of Property**
		L1	Tangible personal property owned as of Jan 1 current year	BPP: Personal Property: Commercial
Category L2			**Personal Property: Industrial & Manufacturing: Property includes personal property of businesses that adds value to a product through development, manufacturing, processing or storage of that product.**	
		State Cd		
		Detail	**Requirements**	**Primary Current Use of Property**
		L2	Tangible personal property owned as of Jan 1 current year	BPP: Personal Property: Industrial & Manufacturing
Category M			**Mobile Homes and Other Tangible Personal Property: A mobile home on land owned by someone other than the owner of the mobile home should be M1. see note**	
State Cd	**Type**	**State Cd**		
Land	**Land**	**IMP**	**Requirements**	**Primary Current Use of Property**
A2/E2*	A2/E2*	M3	Improvement Only Mobile Home Accounts	Land is owned by someone other than owner of mobile home
M4	M4	M4	Property **must be in HOA ownership** 23.18(b)	Developed on the basis of a non-profit maintaining nominal ownership, is held & used for the enjoyment of its homeowners
M5	M4		open space, easements,drainage ditch	common area/open space/easements that do **not fit the definition of 23.18(b)**
*** The land the Improvement Only mobile home is sitting on would need to be coded A2/E2 accordingly. (If in a mobile home park there is not land to associate w/each mobile home; this land is a commercial property & coded as such.)**				
CCAD uses M3 but these are reported to State Comptroller as M1; a mobile home on owned land are reported in Cat. A or E. M4 is reported to state as A & M5 is reported as C1.				

Category O Code change by IST*			Real Property: Residential Inventory: residential real property held as inventory if all of the following apply:
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**
O	C1/C2	NA	1-They are under the same ownership
O	A1	O	2-They are contiguous or located in the same subdivision or development
O	C1/C2	A9/O	3-They are held for sale in the ordinary course of business
***"O" PTAD codes are loaded by the IST department after computer shut down prior to yearly Notices of Appraised Value being mailed**			4-They are subject to zoning restrictions limiting them to residential use. If not subject to zoning, they are subject to enforceable deed restrictions limiting them to residential use, or their highest & best use is residential.
			5-They have never been occupied for residential purposes
			6-They are not presently leased or producing income
			7- The property is business inventory

Important Notes in Classifying Residential Real Property Inventory

1-All of the above criteria must be met for the property to be classified as Category O property.

2-The land and improvement value are both classified as Category O property if the criteria are met.

3-The property is appraised as a unit.

Residential Inventory is often referred to as Builder Discount (Owned by a home builder or developer)

Category X (CCAD uses EX)			Real & Personal Property: Total Exempt Total exempt property have the qualifications found in the law, mainly the Tax Code. Some owners must file application for EX others don't. (See Chapter 11)	
State Cd Land	**Type Land**	**State Cd IMP/Detail**	**Requirements**	**Primary Current Use of Property**
EX1	*	EX1	Ownership as of Jan 1 current year **Federal Government**	Federal Government use
EX2	*	EX2	Ownership as of Jan 1 current year **State Government**	State Government use
EX3	*	EX3	Ownership as of Jan 1 current year **County Government**	County Government use
EX4	*	EX4	Ownership as of Jan 1 current year **City Government**	City Government use
EX5	*	EX5	Ownership as of Jan 1 current year **ISD Government**	ISD Government use
EX6	*	EX6	Ownership as of Jan 1 current year **Cemetery**	Cemetery use

EX7	*	EX7	Ownership as of Jan 1 current year **Public Charity** **	Public Charity use
EX9	*	EX9	Ownership as of Jan 1 current year **Church** **	Church use
EX10	*	EX10	Ownership as of Jan 1 current year **MISC**	Other Exemptions including public property, religious organizations, charitable organizations & other property not reported elsewhere.
*	Land Type is category property would be used for if not owned by exempt owner			
**	Owner must file for property to be Exempt			

Note: If property is sold from Total Exempt Owner to Taxable Owner **OR** from Taxable Owner to Total Exempt Owner and the property account is being pro-rated, the PTAD Land & IMP must remain a taxable PTAD code until certification.

Restricted Use			**CCAD has very few properties coded as D6, these are all reported to the state as E property; the code is used to separate properties that are either Public Access Airport Property or restricted by other deed**
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements/Use of the Property**
D6	D6	D6	Sec 23 (G) Must be privately owned airport property regulary used by the public or regulary provide services to the public in connection w/airport purposes
Property coded as D6 are reported to state as E			

MASTER MA SFR PRICING LIST R1-R12

	SQFT	R1	R1+	R2	R2+	SQFT	R3	R3+	SQFT	R4	R4+	SQFT	R5	R5+	SQFT	R6	R6+	SQFT	R7	R8	R9	R10	R11	R12
400	400	$ 112.21	$ 119.86	$127.51	$ 135.16																			
500	500	$ 106.60	$ 113.87	$121.14	$ 128.40																			
600	600	$ 101.79	$ 108.73	$115.67	$ 122.61	600	$125.69	$ 135.75	600	$150.28	$169.07													
700	700	$ 97.78	$ 104.45	$111.12	$ 117.78																			
800	800	$ 94.58	$ 101.03	$107.47	$ 113.92	800	$119.31	$ 128.86	800	$142.08	$159.85	800	$188.54	$ 201.73										
900	900	$ 92.17	$ 98.46	$104.74	$ 111.03	900	$116.58	$ 125.91																
1000	1000	$ 89.77	$ 95.89	$102.01	$ 108.13	1000	$113.85	$ 122.96	1000	$135.71	$152.67	1000	$180.34	$ 192.96										
1100	1100	$ 87.36	$ 93.32	$ 99.28	$ 105.23	1100	$111.12	$ 120.01																
1200	1200	$ 85.76	$ 91.61	$ 97.46	$ 103.30	1200	$109.30	$ 118.04	1200	$130.24	$146.52	1200	$173.96	$ 186.14	1200	$204.93	$ 229.52							
1300	1300	$ 84.16	$ 89.90	$ 95.63	$ 101.37	1300	$107.47	$ 116.07	1300	$128.42	$144.48													
1400	1400	**$ 82.55**	**$ 88.18**	$ 93.81	$ 99.44	1400	$106.56	$ 115.09	1400	$126.60	$142.43	1400	$168.50	$ 180.29	1400	$198.55	$ 222.38							
1500						1500	$104.74	$ 113.12	1500	$124.78	$140.38													
1600	1600	$ 79.35	$ 84.76	**$ 90.17**	**$ 95.58**	1600	$102.92	$ 111.15	1600	$122.96	$138.33	1600	$163.94	$ 175.42	1600	$193.09	$ 216.26	1600	$ 282.35	$ 327.52	$ 379.93	$ 440.72	$ 511.23	$ 593.03
1700						1700	$102.01	$ 110.17	1700	$121.14	$136.28													
1800	1800	$ 77.35	$ 82.62	$ 87.89	$ 93.17	1800	**$101.10**	$ 109.19	1800	$120.23	$135.25	1800	$160.30	$ 171.52	1800	$188.54	$ 211.16	1800	$ 275.97	$ 320.13	$ 371.35	$ 430.76	$ 499.69	$ 579.64
1900									1900	$118.40	$133.20	1900	$158.48	$ 169.57										
2000	2000	$ 75.34	$ 80.48	$ 85.62	$ 90.75	2000	$ 98.37	**$ 106.24**	2000	$117.49	$132.18	2000	$157.57	$ 168.60	2000	$183.98	$ 206.06	2000	$ 270.51	$ 313.79	$ 364.00	$ 422.23	$ 489.79	$ 568.16
2100									2100	$115.67	$130.13	2100	$155.75	$ 166.65										
2200	2200	$ 73.34	$ 78.34	$ 83.34	$ 88.34	2200	$ 96.54	$ 104.27	2200	$114.76	$129.11	2200	$153.93	$ 164.70	2200	$180.34	$ 201.98	2200	$ 265.04	$ 307.45	$ 356.64	$ 413.70	$ 479.90	$ 556.68
2300															2300	$178.52	$ 199.94							
2400	2400	$ 71.73	$ 76.63	$ 81.52	$ 86.41	2400	$ 95.63	$ 103.28	2400	**$112.94**	$127.06	2400	$151.19	$ 161.78	2400	$177.61	$ 198.92	2400	$ 261.40	$ 303.22	$ 351.74	$ 408.02	$ 473.30	$ 549.03
2500															2500	$175.78	$ 196.88							
2600	2600	$ 70.53	$ 75.34	$ 80.15	$ 84.96	2600	$ 93.81	$ 101.32	2600	$111.12	$125.01	2600	$149.37	$ 159.83	2600	$173.96	$ 194.84	2600	$ 256.85	$ 297.94	$ 345.61	$ 400.91	$ 465.05	$ 539.46
2800	2800	$ 69.33	$ 74.06	$ 78.78	$ 83.51	2800	$ 91.99	$ 99.35	2800	$109.30	$122.96	2800	$146.64	$ 156.90	2800	$171.23	$ 191.78	2800	$ 253.20	$ 293.71	$ 340.71	$ 395.22	$ 458.46	$ 531.81
3000	3000	$ 68.13	$ 72.77	$ 77.42	$ 82.06	3000	$ 91.08	$ 98.37	3000	$107.47	**$120.91**	3000	$144.82	$ 154.95	3000	$169.41	$ 189.74	3000	$ 250.47	$ 290.55	$ 337.03	$ 390.96	$ 453.51	$ 526.07
3200	3200	$ 67.11	$ 71.68	$ 76.26	$ 80.83	3200	$ 89.99	$ 97.19	3200	$106.56	$119.88	3200	$143.00	$ 153.01	3200	$166.68	$ 186.68	3200	$ 247.74	$ 287.38	$ 333.36	$ 386.69	$ 448.56	$ 520.33
3400	3400	$ 66.15	$ 70.66	$ 75.17	$ 79.68	3400	$ 88.99	$ 96.10	3400	$105.28	$118.45	3400	$141.17	$ 151.06	3400	$164.85	$ 184.64	3400	$ 244.09	$ 283.15	$ 328.45	$ 381.01	$ 441.97	$ 512.68
3600	3600	$ 65.27	$ 69.72	$ 74.17	$ 78.62	3600	$ 88.07	$ 95.12	3600	$104.11	$117.13	3600	**$140.26**	$ 150.08	3600	$163.03	$ 182.60	3600	$ 242.27	$ 281.04	$ 326.00	$ 378.16	$ 438.67	$ 508.86
3800	3800	$ 64.45	$ 68.84	$ 73.24	$ 77.63	3800	$ 87.16	$ 94.14	3800	$103.05	$115.93	3800	$138.44	$ 148.13	3800	$161.21	$ 180.56	3800	$ 239.54	$ 277.87	$ 322.33	$ 373.90	$ 433.72	$ 503.12
4000	4000	$ 63.63	$ 67.97	$ 72.31	$ 76.65	4000	$ 86.34	$ 93.25	4000	$101.98	$114.73	4000	$136.62	**$ 146.18**	4000	$159.39	$ 178.52	4000	$ 236.81	$ 274.70	$ 318.65	$ 369.63	$ 428.77	$ 497.38
4200									4200	$101.02	$113.65	4200	$135.39	$ 144.87	4200	$157.57	$ 176.48	4200	$ 234.99	$ 272.58	$ 316.20	$ 366.79	$ 425.48	$ 493.55
4400									4400	$100.06	$112.57	4400	$134.30	$ 143.70	4400	**$155.75**	$ 174.44	4400	$ 233.16	$ 270.47	$ 313.75	$ 363.95	$ 422.18	$ 489.73
4800									4800	$ 98.36	$110.65	4800	$132.25	$ 141.51	4800	$152.94	$ 171.30	4800	$ 229.52	$ 266.25	$ 308.84	$ 358.26	$ 415.58	$ 482.07
5200									5200	$ 96.87	$108.97	5200	$130.34	$ 139.46	5200	$150.30	**$ 168.33**	5200	$ 225.88	$ 262.02	$ 303.94	$ 352.57	$ 408.98	$ 474.42
5600									5600	$ 95.48	$107.42	5600	$128.56	$ 137.56	5600	$147.96	$ 165.71	5600	$ 222.24	$ 257.79	$ 299.04	$ 346.89	$ 402.39	$ 466.77
6000												6000	$127.06	$ 135.95	6000	$145.78	$ 163.27	6000	$ 219.50	$ 254.62	$ 295.36	$ 342.62	$ 397.44	$ 461.03
6400															6400	$143.91	$ 161.18	6400	**$ 217.09**	$ 251.82	$ 292.11	$ 338.85	$ 393.07	$ 455.96
6600																		6600	$ 215.77	$ 250.29	$ 290.34	$ 336.80	$ 390.68	$ 453.19
6800																		6800	$ 214.67	$ 249.02	$ 288.86	$ 335.08	$ 388.70	$ 450.89
7000																		7000	$ 213.58	**$ 247.75**	$ 287.39	$ 333.37	$ 386.71	$ 448.58
7200																		7200	$ 212.48	$ 246.48	$ 285.91	$ 331.66	$ 384.72	$ 446.28
7400																		7400	$ 211.60	$ 245.46	$ 284.73	$ 330.29	$ 383.13	$ 444.43
7600																		7600	$ 210.50	$ 244.18	$ 283.25	$ 328.57	$ 381.15	$ 442.13
8000																		8000	$ 210.06	$ 243.67	**$ 282.66**	**$ 327.89**	**$ 380.35**	**$ 441.21**
COMP ADJ		$ 51.18	$ 54.67	$ 55.90	$ 59.26		$ 62.68	$ 65.87		$ 70.02	$ 74.96		$ 86.96	$ 90.63		$ 96.56	$ 104.37		$ 134.59	$ 153.60	$ 175.25	$ 203.29	$ 235.82	$ 273.55
CCAD Quality		Substandard		Low		Base Production			Mid Produciton			High Production			Semi-Custom			Low Custom		Fair Custom	Average Custom	Good Custom	Very Good Custom	Excellent Custom
Marshall & Swift Quality Reference		Low Quality				Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality						

MASTER MA2-4 SFR PRICING LIST R1-R12

	SQFT	R1	R1+	R2	R2+	SQFT	R3	R3+	SQFT	R4	R4+	SQFT	R5	R5+	SQFT	R6	R6+	SQFT	R7	R8	R9	R10	R11	R12
400	400	$ 89.77	$95.89	$102.01	$108.13																			
500	500	$ 85.28	$91.09	$ 96.91	$102.72																			
600	600	$ 81.43	$86.99	$ 92.54	$ 98.09	600	$ 100.55	$ 108.60	600	$ 120.23	$ 135.25													
700	700	$ 78.23	$83.56	$ 88.89	$ 94.23																			
800	800	$ 75.66	$80.82	$ 85.98	$ 91.14	800	$ 95.45	$ 103.09	800	$ 113.67	$ 127.88	800	$ 169.68	$ 181.56										
900	900	$ 73.74	$78.77	$ 83.79	$ 88.82	900	$ 93.27	$ 100.73																
1000	1000	$ 71.81	$76.71	$ 81.61	$ 86.50	1000	$ 91.08	$ 98.37	1000	$ 108.57	$ 122.14	1000	$ 162.30	$ 173.67										
1100	1100	$ 69.89	$74.66	$ 79.42	$ 84.19	1100	$ 88.89	$ 96.01																
1200	1200	$ 68.61	$73.29	$ 77.96	$ 82.64	1200	$ 87.44	$ 94.43	1200	$ 104.20	$ 117.22	1200	$ 156.57	$ 167.53	1200	$ 194.68	$ 218.05							
1300	1300	$ 67.33	$71.92	$ 76.51	$ 81.10	1300	$ 85.98	$ 92.86	1300	$ 102.74	$ 115.58													
1400	1400	**$ 66.04**	**$70.55**	$ 75.05	$ 79.55	1400	$ 85.25	$ 92.07	1400	$ 101.28	$ 113.94	1400	$ 151.65	$ 162.26	1400	$ 188.63	$ 211.26							
1500						1500	$ 83.79	$ 90.50	1500	$ 99.82	$ 112.30													
1600	1600	$ 63.48	$67.81	**$ 72.14**	**$ 76.46**	1600	$ 82.34	$ 88.92	1600	$ 98.37	$ 110.66	1600	$ 147.55	$ 157.88	1600	$ 183.44	$ 205.45	1600	$ 268.23	$ 311.15	$ 360.93	$ 418.68	$ 485.67	$ 563.38
1700						1700	$ 81.61	$ 88.14	1700	$ 96.91	$ 109.02													
1800	1800	$ 61.88	$66.09	$ 70.31	$ 74.53	1800	**$ 80.88**	$ 87.35	1800	$ 96.18	$ 108.20	1800	$ 144.27	$ 154.37	1800	$ 179.11	$ 200.60	1800	$ 262.17	$ 304.12	$ 352.78	$ 409.23	$ 474.70	$ 550.65
1900									1900	$ 94.72	$ 106.56	1900	$ 142.63	$ 152.62										
2000	2000	$ 60.27	$64.38	$ 68.49	$ 72.60	2000	$ 78.69	**$ 84.99**	2000	$ 93.99	$ 105.74	2000	$ 141.81	$ 151.74	2000	$ 174.78	$ 195.76	2000	$ 256.98	$ 298.10	$ 345.80	$ 401.12	$ 465.30	$ 539.75
2100									2100	$ 92.54	$ 104.10	2100	$ 140.17	$ 149.98										
2200	2200	$ 58.67	$62.67	$ 66.67	$ 70.67	2200	$ 77.24	$ 83.41	2200	$ 91.81	$ 103.28	2200	$ 138.53	$ 148.23	2200	$ 171.32	$ 191.88	2200	$ 251.79	$ 292.08	$ 338.81	$ 393.02	$ 455.90	$ 528.85
2300															2300	$ 169.59	$ 189.94							
2400	2400	$ 57.39	$61.30	$ 65.21	$ 69.13	2400	$ 76.51	$ 82.63	2400	**$ 90.35**	$ 101.65	2400	$ 136.07	$ 145.60	2400	$ 168.73	$ 188.97	2400	$ 248.33	$ 288.06	$ 334.15	$ 387.62	$ 449.64	$ 521.58
2500															2500	$ 167.00	$ 187.03							
2600	2600	$ 56.43	$60.27	$ 64.12	$ 67.97	2600	$ 75.05	$ 81.05	2600	$ 88.89	$ 100.01	2600	$ 134.43	$ 143.84	2600	$ 165.26	$ 185.10	2600	$ 244.00	$ 283.04	$ 328.33	$ 380.86	$ 441.80	$ 512.49
2800	2800	$ 55.46	$59.25	$ 63.03	$ 66.81	2800	$ 73.59	$ 79.48	2800	$ 87.44	$ 98.37	2800	$ 131.97	$ 141.21	2800	$ 162.67	$ 182.19	2800	$ 240.54	$ 279.03	$ 323.67	$ 375.46	$ 435.54	$ 505.22
3000	3000	$ 54.50	$58.22	$ 61.93	$ 65.65	3000	$ 72.86	$ 78.69	3000	$ 85.98	**$ 96.73**	3000	$ 130.34	$ 139.46	3000	$ 160.94	$ 180.25	3000	$ 237.95	$ 276.02	$ 320.18	$ 371.41	$ 430.84	$ 499.77
3200	3200	$ 53.68	$57.35	$ 61.01	$ 64.67	3200	$ 71.99	$ 77.75	3200	$ 85.25	$ 95.91	3200	$ 128.70	$ 137.70	3200	$ 158.34	$ 177.34	3200	$ 235.35	$ 273.01	$ 316.69	$ 367.36	$ 426.14	$ 494.32
3400	3400	$ 52.92	$56.53	$ 60.14	$ 63.75	3400	$ 71.19	$ 76.88	3400	$ 84.23	$ 94.76	3400	$ 127.06	$ 135.95	3400	$ 156.61	$ 175.41	3400	$ 231.89	$ 268.99	$ 312.03	$ 361.96	$ 419.87	$ 487.05
3600	3600	$ 52.21	$55.77	$ 59.33	$ 62.89	3600	$ 70.46	$ 76.10	3600	$ 83.29	$ 93.70	3600	**$126.24**	$ 135.07	3600	$ 154.88	$ 173.47	3600	$ 230.16	$ 266.98	$ 309.70	$ 359.25	$ 416.74	$ 483.41
3800	3800	$ 51.56	$55.07	$ 58.59	$ 62.11	3800	$ 69.73	$ 75.31	3800	$ 82.44	$ 92.74	3800	$ 124.60	$ 133.32	3800	$ 153.15	$ 171.53	3800	$ 227.56	$ 263.97	$ 306.21	$ 355.20	$ 412.04	$ 477.96
4000	4000	$ 50.91	$54.38	$ 57.85	$ 61.32	4000	$ 69.08	$ 74.60	4000	$ 81.59	$ 91.78	4000	$ 122.96	**$ 131.57**	4000	$ 151.42	$ 169.59	4000	$ 224.97	$ 260.96	$ 302.72	$ 351.15	$ 407.34	$ 472.51
4200									4200	$ 80.82	$ 90.92	4200	$ 121.85	$ 130.38	4200	$ 149.69	$ 167.65	4200	$ 223.24	$ 258.96	$ 300.39	$ 348.45	$ 404.20	$ 468.87
4400									4400	$ 80.05	$ 90.06	4400	$ 120.87	$ 129.33	4400	**$ 147.96**	$ 165.71	4400	$ 221.51	$ 256.95	$ 298.06	$ 345.75	$ 401.07	$ 465.24
4800									4800	$ 78.69	$ 88.52	4800	$ 119.02	$ 127.35	4800	$ 145.30	$ 162.73	4800	$ 218.05	$ 252.93	$ 293.40	$ 340.35	$ 394.80	$ 457.97
5200									5200	$ 77.49	$ 87.18	5200	$ 117.30	$ 125.51	5200	$ 142.78	**$ 159.91**	5200	$ 214.58	$ 248.92	$ 288.74	$ 334.94	$ 388.54	$ 450.70
5600									5600	$ 76.38	$ 85.93	5600	$ 115.70	$ 123.80	5600	$ 140.56	$ 157.43	5600	$ 211.12	$ 244.90	$ 284.09	$ 329.54	$ 382.27	$ 443.43
6000												6000	$ 114.35	$ 122.36	6000	$ 138.49	$ 155.11	6000	$ 208.53	$ 241.89	$ 280.59	$ 325.49	$ 377.57	$ 437.98
6400															6400	$ 136.71	$ 153.12	6400	**$ 206.23**	$ 239.23	$ 277.51	$ 321.91	$ 373.42	$ 433.16
6600																		6600	$ 204.98	$ 237.78	$ 275.82	$ 319.96	$ 371.15	$ 430.53
6800																		6800	$ 203.94	$ 236.57	$ 274.42	$ 318.33	$ 369.26	$ 428.34
7000																		7000	$ 202.90	**$ 235.36**	$ 273.02	$ 316.70	$ 367.37	$ 426.15
7200																		7200	$ 201.85	$ 234.15	$ 271.62	$ 315.07	$ 365.49	$ 423.96
7400																		7400	$ 201.02	$ 233.18	$ 270.49	$ 313.77	$ 363.98	$ 422.21
7600																		7600	$ 199.98	$ 231.97	$ 269.09	$ 312.14	$ 362.09	$ 420.02
8000																		8000	$ 199.56	$ 231.49	**$ 268.53**	**$311.49**	**$ 361.33**	**$ 419.15**
COMP ADJ		$ 51.18	$ 54.67	$ 55.90	$ 59.26		$ 62.68	$ 65.87		$ 70.02	$ 74.96		$ 86.96	$ 90.63		$ 96.56	$ 104.37		$ 134.59	$ 153.60	$ 175.25	$ 203.29	$ 235.82	$ 273.55
CCAD Quality		Substandard		Low			Base Production			Mid Produciton			High Production			Semi-Custom			Low Custom	Fair Custom	Average Custom	Good Custom	Very Good Custom	Excellent Custom
Marshall & Swift Quality Reference		Low Quality					Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality					

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RESIDENCE PRICING SEGMENT PERCENTAGES

	R1	R1+	R2	R2+	R3	R3+	R4	R4+	R5	R5+	R6	R6+	R7	R8	R9	R10	R11	R12
CURRENT U.P	$ 82.55	$ 88.18	$ 90.17	$ 95.58	$ 101.10	$ 106.24	$ 112.94	$ 120.91	$ 140.26	$ 146.18	$ 155.75	$ 168.33	$ 217.09	$ 247.75	$ 282.66	$ 327.89	$ 380.35	$ 441.21
COMP ADJ FCT	$ 51.18	$ 54.67	$ 55.90	$ 59.26	$ 62.68	$ 65.87	$ 70.02	$ 74.96	$ 86.96	$ 90.63	$ 96.56	$ 104.37	$ 134.59	$ 153.60	$ 175.25	$ 203.29	$ 235.82	$ 273.55
SEGEMENTS																		
AA-R-%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%
AA-R-$ AMOUNT	$ 49.53	$ 52.91	$ 54.10	$ 57.35	$ 60.66	$ 63.74	$ 67.76	$ 72.55	$ 84.16	$ 87.71	$ 93.45	$ 101.00	$ 130.25	$ 148.65	$ 169.60	$ 196.73	$ 228.21	$ 264.72
AG-R-%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
AG-R $ AMOUNT	$ 28.89	$ 30.86	$ 31.56	$ 33.45	$ 35.38	$ 37.18	$ 39.53	$ 42.32	$ 49.09	$ 51.16	$ 54.51	$ 58.92	$ 75.98	$ 86.71	$ 98.93	$ 114.76	$ 133.12	$ 154.42
CAB-R			RANGE															
CP-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CP-R $ AMOUNT	$ 20.64	$ 22.05	$ 22.54	$ 23.89	$ 25.27	$ 26.56	$ 28.23	$ 30.23	$ 35.07	$ 36.55	$ 38.94	$ 42.08	$ 54.27	$ 61.94	$ 70.67	$ 81.97	$ 95.09	$ 110.30
CPT-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CPT-R $ AMOUNT	$ 20.64	$ 22.05	$ 22.54	$ 23.89	$ 25.27	$ 26.56	$ 28.23	$ 30.23	$ 35.07	$ 36.55	$ 38.94	$ 42.08	$ 54.27	$ 61.94	$ 70.67	$ 81.97	$ 95.09	$ 110.30
EG-R-%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%
EG-R $ AMOUNT	$ 37.15	$ 39.68	$ 40.58	$ 43.01	$ 45.49	$ 47.81	$ 50.82	$ 54.41	$ 63.12	$ 65.78	$ 70.09	$ 75.75	$ 97.69	$ 111.49	$ 127.20	$ 147.55	$ 171.16	$ 198.54
EP-R-%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
EP-R $ AMOUNT	$ 28.89	$ 30.86	$ 31.56	$ 33.45	$ 35.38	$ 37.18	$ 39.53	$ 42.32	$ 49.09	$ 51.16	$ 54.51	$ 58.92	$ 75.98	$ 86.71	$ 98.93	$ 114.76	$ 133.12	$ 154.42
MA-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA2-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA3-R					RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA4-R							RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
STG-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
STG-R $AMOUNT	$ 20.64	$ 22.05	$ 22.54	$ 23.89	$ 25.27	$ 26.56	$ 28.23	$ 30.23	$ 35.07	$ 36.55	$ 38.94	$ 42.08	$ 54.27	$ 61.94	$ 70.67	$ 81.97	$ 95.09	$ 110.30

LEGEND							
AA	ATTACHED ADDITION	CP	COVERED PORCH/PATIO	EP	ENCLOSED PORCH/PATIO	MA3	MAIN AREA- 3RD FLOOR
AG	ATTCHED GARAGE	CPT	CARPORT	MA	MAIN AREA- 1ST FLOOR	MA4	MAIN AREA- 4TH FLOOR
CAB	CABANA	EG	ENCLOSED GARAGE	MA2	MAIN AREA- 2ND FLOOR	STG	STORAGE

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MASTER MA TOWN HOUSE/DUPLEX PRICING LIST 3TDI-7TDE

	SQFT	R2TDI	R2TDE	SQFT	R3TDI	R3TDE	SQFT	R4TDI	R4TDE	SQFT	R5TDI	R5TDE	SQFT	R6TDI	R6TDE	SQFT	R7TDI	R7TDE
600	600	$ 90.13	$ 95.43	600	$ 102.42	$ 108.44												
700	700	$ 87.48	$ 92.78	700	$ 99.40	$ 105.43	700	$ 116.47	$ 123.50									
800	800	**$ 84.83**	**$ 90.13**	800	$ 96.39	$ 102.42	800	$ 112.46	$ 119.49	800	$ 153.63	$ 163.67						
900	900	$ 82.62	$ 87.92	900	$ 93.88	$ 99.91	900	$ 110.45	$ 116.47	900	$ 150.61	$ 159.65	900	$ 174.71	$ 185.76			
1000	1000	$ 80.85	$ 85.71	1000	**$ 91.87**	**$ 97.40**	1000	$ 107.44	$ 114.47	1000	$ 146.60	$ 155.63	1000	$ 170.69	$ 181.74	1000	$ 201.92	$ 213.86
1100	1100	$ 79.08	$ 83.94	1100	$ 89.87	$ 95.39	1100	$ 105.43	$ 111.45									
1200	1200	$ 77.76	$ 82.17	1200	$ 88.36	$ 93.38	1200	**$ 103.42**	**$ 109.45**	1200	$ 140.57	$ 149.61	1200	$ 164.67	$ 173.71	1200	$ 193.97	$ 205.90
1300	1300	$ 76.43	$ 80.85	1300	$ 86.85	$ 91.87	1300	$ 101.41	$ 107.44									
1400	1400	$ 75.11	$ 79.52	1400	$ 85.35	$ 90.37	1400	$ 99.91	$ 106.43	1400	$ 136.56	$ 144.59	1400	$ 158.65	$ 168.69	1400	$ 188.00	$ 198.94
1500	1500	$ 74.22	$ 78.64	1500	$ 84.34	$ 89.36	1500	$ 98.40	$ 104.43	1500	$ 134.55	$ 142.58						
1600	1600	$ 72.90	$ 77.31	1600	$ 82.84	$ 87.86	1600	$ 96.89	$ 102.42	1600	**$ 132.54**	**$ 140.57**	1600	$ 154.63	$ 163.67	1600	$ 182.03	$ 192.97
1700	1700	$ 72.01	$ 76.43	1700	$ 81.83	$ 86.85	1700	$ 95.89	$ 101.41	1700	$ 130.53	$ 138.56	1700	$ 151.62	$ 161.66			
1800	1800	$ 71.13	$ 75.55	1800	$ 80.83	$ 85.85	1800	$ 94.38	$ 100.41	1800	$ 128.52	$ 137.56	1800	$ 150.61	$ 159.65	1800	$ 177.06	$ 188.00
1900	1900	$ 70.25	$ 74.66	1900	$ 79.82	$ 84.85				1900	$ 127.52	$ 135.55	1900	$ 148.61	$ 157.64			
2000	2000	$ 69.36	$ 73.78	2000	$ 78.82	$ 83.84	2000	$ 92.38	$ 97.90	2000	$ 125.51	$ 133.54	2000	**$ 146.60**	**$ 155.63**	2000	$ 173.08	$ 184.02
2100													2100	$ 145.59	$ 153.63	2100	$ 171.09	$ 182.03
2200	2200	$ 68.04	$ 72.01	2200	$ 77.31	$ 81.83	2200	$ 90.37	$ 95.89	2200	$ 123.50	$ 131.54	2200	$ 143.58	$ 152.62	2200	$ 170.09	$ 180.04
2300													2300	$ 142.58	$ 150.61	2300	$ 168.10	$ 178.05
2400	2400	$ 66.71	$ 70.69	2400	$ 75.81	$ 80.33	2400	$ 88.86	$ 94.38	2400	$ 120.49	$ 128.52	2400	$ 140.57	$ 149.61	2400	**$ 166.12**	**$ 176.06**
2500																2500	$ 165.12	$ 175.07
2600							2600	$ 87.36	$ 92.38	2600	$ 118.48	$ 126.52	2600	$ 138.56	$ 146.60	2600	$ 163.13	$ 173.08
2800							2800	$ 85.85	$ 90.87	2800	$ 116.47	$ 124.51	2800	$ 136.56	$ 144.59	2800	$ 161.14	$ 170.09
3000										3000	$ 115.47	$ 122.50	3000	$ 134.55	$ 142.58	3000	$ 158.16	$ 168.10
3200										3200	$ 113.46	$ 120.49	3200	$ 132.54	$ 140.57	3200	$ 156.17	$ 165.12
3400																3400	$ 154.18	$ 163.13
3600																3600	$ 152.19	$ 161.14
COMP ADJ		$ 52.59	$ 55.88		$ 56.96	$ 60.39		$ 64.12	$ 67.86		$ 82.17	$ 87.15		$ 90.89	$ 96.49		$ 102.99	$ 109.16
		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit
Marshall & Swift Quality Reference		Low Quality			Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality	

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MASTER MA2-4 TOWN HOUSE/DUPLEX PRICING LIST R2TDI-R7TDE

	SQFT	R2TDI	R2DTE	SQFT	R3TDI	R3TDE	SQFT	R4TDI	R4TDE	SQFT	R5TDI	R5TDE	SQFT	R6TDI	R6TDE	SQFT	R7TDI	R7TDE
600	600	$ 72.10	$ 76.34	600	$ 81.93	$ 86.75												
700	700	$ 69.98	$ 74.22	700	$ 79.52	$ 84.34	700	$ 93.18	$ 98.80									
800	800	**$ 67.86**	**$ 72.10**	800	$ 77.11	$ 81.93	800	$ 89.97	$ 95.59	800	$ 138.26	$ 147.30						
900	900	$ 66.09	$ 70.33	900	$ 75.11	$ 79.93	900	$ 88.36	$ 93.18	900	$ 135.55	$ 143.68	900	$ 165.98	$ 176.47			
1000	1000	$ 64.68	$ 68.57	1000	**$ 73.50**	**$ 77.92**	1000	$ 85.95	$ 91.57	1000	$ 131.94	$ 140.07	1000	$ 162.16	$ 172.65	1000	$ 191.83	$ 203.17
1100	1100	$ 63.27	$ 67.15	1100	$ 71.89	$ 76.31	1100	$ 84.34	$ 89.16									
1200	1200	$ 62.21	$ 65.74	1200	$ 70.69	$ 74.70	1200	**$ 82.74**	**$ 87.56**	1200	$ 126.52	$ 134.65	1200	$ 156.44	$ 165.02	1200	$ 184.27	$ 195.61
1300	1300	$ 61.14	$ 64.68	1300	$ 69.48	$ 73.50	1300	$ 81.13	$ 85.95									
1400	1400	$ 60.08	$ 63.62	1400	$ 68.28	$ 72.29	1400	$ 79.93	$ 85.15	1400	$ 122.90	$ 130.13	1400	$ 150.71	$ 160.25	1400	$ 178.60	$ 188.99
1500	1500	$ 59.38	$ 62.91	1500	$ 67.47	$ 71.49	1500	$ 78.72	$ 83.54	1500	$ 121.09	$ 128.32						
1600	1600	$ 58.32	$ 61.85	1600	$ 66.27	$ 70.29	1600	$ 77.52	$ 81.93	1600	**$ 119.29**	**$ 126.52**	1600	$ 146.90	$ 155.48	1600	$ 172.93	$ 183.32
1700	1700	$ 57.61	$ 61.14	1700	$ 65.47	$ 69.48	1700	$ 76.71	$ 81.13	1700	$ 117.48	$ 124.71	1700	$ 144.04	$ 153.58			
1800	1800	$ 56.90	$ 60.44	1800	$ 64.66	$ 68.68	1800	$ 75.51	$ 80.33	1800	$ 115.67	$ 123.80	1800	$ 143.08	$ 151.67	1800	$ 168.20	$ 178.60
1900	1900	$ 56.20	$ 59.73	1900	$ 63.86	$ 67.88				1900	$ 114.77	$ 122.00	1900	$ 141.17	$ 149.76			
2000	2000	$ 55.49	$ 59.02	2000	$ 63.06	$ 67.07	2000	$ 73.90	$ 78.32	2000	$ 112.96	$ 120.19	2000	**$ 139.27**	**$ 147.85**	2000	$ 164.42	$ 174.82
2100													2100	$ 138.31	$ 145.94	2100	$ 162.53	$ 172.93
2200	2200	$ 54.43	$ 57.61	2200	$ 61.85	$ 65.47	2200	$ 72.29	$ 76.71	2200	$ 111.15	$ 118.38	2200	$ 136.41	$ 144.99	2200	$ 161.59	$ 171.04
2300													2300	$ 135.45	$ 143.08	2300	$ 159.70	$ 169.15
2400	2400	$ 53.37	$ 56.55	2400	$ 60.65	$ 64.26	2400	$ 71.09	$ 75.51	2400	$ 108.44	$ 115.67	2400	$ 133.54	$ 142.13	2400	**$ 157.81**	**$ 167.26**
2500																2500	$ 156.86	$ 166.31
2600							2600	$ 69.88	$ 73.90	2600	$ 106.63	$ 113.86	2600	$ 131.64	$ 139.27	2600	$ 154.97	$ 164.42
2800							2800	$ 68.68	$ 72.70	2800	$ 104.83	$ 112.06	2800	$ 129.73	$ 137.36	2800	$ 153.08	$ 161.59
3000										3000	$ 103.92	$ 110.25	3000	$ 127.82	$ 135.45	3000	$ 150.25	$ 159.70
3200										3200	$ 102.12	$ 108.44	3200	$ 125.91	$ 133.54	3200	$ 148.36	$ 156.86
3400																3400	$ 146.47	$ 154.97
3600																3600	$ 144.58	$ 153.08
COMP ADJ		$ 52.59	$ 55.88		$ 56.96	$ 60.39		$ 64.12	$ 67.86		$ 82.17	$ 87.15		$ 90.89	$ 96.49		$ 102.99	$ 109.16
		Interior Unit	Interior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit
Marshall & Swift Quality Reference		Low Quality			Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality	

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VENEER PRICING SEGMENT PERCENTAGES

	2TDI	2TDE	3TDI	3TDE	4TDI	4TDE	5TDI	5TDE	6TDI	6TDE	7TDI	7TDE
CURRENT U.P	$80.85	$85.71	$ 91.87	$ 97.40	$103.42	$ 109.45	$ 132.54	$ 140.57	$ 146.60	$ 155.63	$ 166.12	$ 176.06
COMP ADJ FCT	$52.59	$55.88	$ 56.96	$ 60.39	$ 64.12	$ 67.86	$ 82.17	$ 87.15	$ 90.89	$ 96.49	$ 102.99	$ 109.16
SEGEMENTS												
AA-R-%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%
AA-R-$ AMOUNT	$ 48.51	$ 51.43	$ 55.12	$ 58.44	$ 62.05	$ 65.67	$ 79.52	$ 84.34	$ 87.96	$ 93.38	$ 99.67	$ 105.64
AG-R-%	35%	**35%**	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
AG-R $ AMOUNT	$ 28.30	$ 30.00	$ 32.16	$ 34.09	$ 36.20	$ 38.31	$ 46.39	$ 49.20	$ 51.31	$ 54.47	$ 58.14	$ 61.62
CAB-R					RANGE							
CP-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CP-R $ AMOUNT	$ 20.21	$ 21.43	$ 22.97	$ 24.35	$ 25.86	$ 27.36	$ 33.13	$ 35.14	$ 36.65	$ 38.91	$ 41.53	$ 44.02
CPT-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CPT-R $ AMOUNT	$ 20.21	$ 21.43	$ 22.97	$ 24.35	$ 25.86	$ 27.36	$ 33.13	$ 35.14	$ 36.65	$ 38.91	$ 41.53	$ 44.02
EG-R-%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%
EG-R $ AMOUNT	$ 36.38	$ 38.57	$ 41.34	$ 43.83	$ 46.54	$ 49.25	$ 59.64	$ 63.26	$ 65.97	$ 70.04	$ 74.75	$ 79.23
EP-R-%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
EP-R $ AMOUNT	$ 28.30	$ 30.00	$ 32.16	$ 34.09	$ 36.20	$ 38.31	$ 46.39	$ 49.20	$ 51.31	$ 54.47	$ 58.14	$ 61.62
MA-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA2-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA3-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA4-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
STG-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
STG-R $AMOUNT	$ 20.21	$ 21.43	$ 22.97	$ 24.35	$ 25.86	$ 27.36	$ 33.13	$ 35.14	$ 36.65	$ 38.91	$ 41.53	$ 44.02

LEGEND							
AA	ATTACHED ADDITION	CP	COVERED PORCH/PATIO	EP	ENCLOSED PORCH/PATIO	MA3	MAIN AREA- 3RD FLOOR
AG	ATTCHED GARAGE	CPT	CARPORT	MA	MAIN AREA- 1ST FLOOR	MA4	MAIN AREA- 4TH FLOOR
CAB	CABANA	EG	ENCLOSED GARAGE	MA2	MAIN AREA- 2ND FLOOR	STG	STORAGE

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CONDOMINIUM PRICING LIST C3-7

SQFT	C3	C4	C5	C6	C7
375	$ 105.35	$ 120.60	$ 157.64	$ 181.74	$ 208.85
500	$ 95.64	$ 109.45	$ 142.58	$ 164.67	$ 189.77
625	$ 90.01	$ 103.37	$ 134.55	$ 154.63	$ 178.73
750	**$ 86.43**	$ 98.81	$ 129.53	$ 148.61	$ 171.70
1000	$ 81.83	**$ 93.75**	$ 122.50	$ 140.57	$ 162.66
1250	$ 79.27	$ 90.71	**$ 118.48**	**$ 136.56**	$ 157.64
1562.5	$ 77.23	$ 88.17	$ 115.47	$ 132.54	**$ 152.62**
1875	$ 75.69	$ 86.15	$ 112.46	$ 129.53	$ 149.61
2500	$ 73.65	$ 84.12	$ 110.45	$ 126.52	$ 146.60
Comp Adj.	**$ 53.59**	**$ 58.12**	**$ 73.46**	**$ 84.66**	**$ 94.63**
Marshall & Swift Quality Reference	Fair	Average	Good	Very Good	Excellent

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Condominium Segment Percentages

	C3	C4	C5	C6	C7
CURRENT U.P	$86.43	$93.75	$118.48	$136.56	$152.62
COMP ADJ FCT	$53.59	$58.12	$73.46	$84.66	$94.63
SEGEMENTS					
AA-R-%	60.00%	60.00%	60.00%	60.00%	60.00%
AA-R-$ AMOUNT	$51.86	$56.25	$71.09	$81.93	$91.57
AG-R-%	35.00%	35.00%	35.00%	35.00%	35.00%
AG-R $ AMOUNT	$30.25	$32.81	$41.47	$47.79	$53.42
CAB-R					
CP-R-%	25.00%	25.00%	25.00%	25.00%	25.00%
CP-R $ AMOUNT	$21.61	$23.44	$29.62	$34.14	$38.16
CPT-R-%	25.00%	25.00%	25.00%	25.00%	25.00%
CPT-R $ AMOUNT	$21.61	$23.44	$29.62	$34.14	$38.16
DETG-R-%	45.00%	45.00%	45.00%	45.00%	45.00%
DETG-R $ AMOUNT	$38.89	$42.19	$53.32	$61.45	$68.68
EG-R-%	45.00%	45.00%	45.00%	45.00%	45.00%
EG-R $ AMOUNT	$38.89	$42.19	$53.32	$61.45	$68.68
EP-R-%	35.00%	35.00%	35.00%	35.00%	35.00%
EP-R $ AMOUNT	$30.25	$32.81	$41.47	$47.79	$53.42
MA-R					
MA2-R					
MA3-R					
MA4-R					
STG-R-%	25.00%	25.00%	25.00%	25.00%	25.00%
STG-R $AMOUNT	$21.61	$23.44	$29.62	$34.14	$38.16

LEGEND							
AA	ATTACHED ADDITION	CP	COVERED PORCH/PATIO	EP	ENCLOSED PORCH/PATIO	MA3	MAIN AREA- 3RD FLOOR
AG	ATTCHED GARAGE	CPT	CARPORT	MA	MAIN AREA- 1ST FLOOR	MA4	MAIN AREA- 4TH FLOOR
CAB	CABANA	EG	ENCLOSED GARAGE	MA2	MAIN AREA- 2ND FLOOR	STG	STORAGE

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RESIDENTIAL DEPRECIATION TABLES					
	RES 40	RES 45	RES 50	RES 55	RES 60
1	99%	99%	99%	99%	100%
2	97%	98%	98%	98%	99%
3	96%	97%	97%	98%	98%
4	95%	96%	96%	97%	97%
5	93%	94%	95%	96%	96%
6	91%	93%	94%	95%	96%
7	90%	92%	93%	94%	95%
8	88%	90%	92%	93%	94%
9	86%	89%	90%	92%	93%
10	84%	87%	89%	91%	92%
11	82%	86%	88%	90%	91%
12	80%	85%	87%	89%	90%
13	78%	83%	85%	88%	89%
14	76%	81%	84%	87%	88%
15	74%	79%	83%	85%	88%
16	72%	77%	81%	84%	87%
17	70%	75%	80%	83%	85%
18	68%	73%	78%	81%	84%
19	66%	72%	76%	80%	83%
20	63%	70%	75%	79%	82%
21	61%	68%	74%	78%	81%
22	58%	65%	72%	77%	80%
23	56%	64%	71%	76%	79%
24	53%	62%	69%	74%	77%
25	50%	60%	67%	73%	76%
26	48%	57%	65%	71%	75%
27	45%	55%	63%	69%	74%
28	43%	53%	61%	67%	72%
29	41%	51%	59%	66%	71%
30	38%	48%	56%	64%	69%
31	36%	46%	54%	62%	68%
32	33%	44%	53%	60%	66%
33	31%	42%	51%	58%	65%
34	29%	40%	49%	56%	63%
35	28%	38%	47%	55%	62%
36	26%	35%	45%	53%	60%
37	25%	33%	43%	51%	59%
38	23%	31%	41%	49%	57%
39	22%	30%	39%	47%	55%
40	21%	28%	37%	45%	53%
41	21%	27%	36%	43%	51%
42	20%	25%	34%	41%	49%
43		24%	33%	40%	48%
44		23%	31%	38%	46%
45		22%	30%	37%	45%
46		21%	28%	35%	43%
47		21%	27%	34%	41%
48		20%	25%	32%	39%
49			24%	31%	38%
50			23%	29%	36%
51			22%	28%	35%
52			22%	27%	34%
53			21%	25%	32%
54			21%	24%	31%
55			20%	23%	30%
56				22%	29%
57				22%	28%
58				21%	28%
59				21%	27%
60				20%	26%
61					25%
62					24%
63					24%
64					23%
65					22%
70					20%
99	20%	20%	20%	20%	20%

Marshall & Swift Quality Reference					
	SUBSTANDARD QLTY 01-01+	LOW QLTY 02-02+	FAIR QLTY 03-03+	AVG-GOOD-V.GOOD QLTY 04-06+	EXC. QLTY 07-12

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MANUFACTURED HOME PRICING SCHEDULE

	SINGLE WIDE MOBILE HOMES						DOUBLE WIDE MOBILE HOMES						
	RM1	RM2	RM3	RM4	RM5	RM6	RMD1	RMD2	RMD3	RMD4	RMD5	RMD6	
400	$20.16												**400**
500	$19.88												**500**
600	$19.60			$35.93	$40.50	$47.94							**600**
700	$19.32	$22.95		$35.21	$39.35	$46.59							**700**
800	$19.04	$22.70	$25.76	$34.49	$38.20	$45.24	$30.40	$34.30	$35.00	$43.77	$48.34	$56.96	**800**
900	$18.76	$22.40	$25.48	$33.77	$37.05	$43.89	$29.70	$33.70	$34.20	$42.87	$47.44	$55.86	**900**
1000	$18.48	$22.10	$25.20	$33.05	$35.90	$42.54	$28.20	$31.70	$33.40	$41.97	$46.54	$54.76	**1000**
1100	$18.20	$21.85	$24.92	$32.33	$34.75	$41.19	$26.70	$30.00	$32.60	$41.07	$45.64	$53.66	**1100**
1200	$17.92	$21.55	$24.64	$31.61	$33.60	$39.84	$25.40	$28.50	$31.80	$40.17	$44.74	$52.56	**1200**
1300				$30.89	$32.45	$38.49	$24.20	$27.20	$31.00	$39.27	$43.84	$51.46	**1300**
1400		$21.30	$24.36				$23.20	$26.10	$30.20	$38.37	$42.94	$50.36	**1400**
1500							$22.40	$25.20	$29.40	$37.47	$42.04	$49.26	**1500**
1600		$21.00	$24.08				$21.60	$24.30	$28.60	$36.57	$41.14	$48.16	**1600**
1700							$20.90	$23.50	$27.80	$35.67	$40.24	$47.06	**1700**
1800		$20.72	$23.80				$20.30	$22.80	$27.00	$34.77	$39.34	$45.96	**1800**
1900							$19.70	$22.10	$26.20	$33.87	$38.44	$44.86	**1900**
2000		$20.44	$23.52				$19.20	$21.60	$25.40	$32.97	$37.54	$43.76	**2000**
2100							$18.70	$21.00	$24.60	$32.07	$36.64	$42.66	**2100**
2200							$18.20	$20.50	$23.80	$31.17	$35.74	$41.56	**2200**
2300													**2300**
2400													**2400**
2500													**2500**
2600													**2600**
2800													**2800**
3000													**3000**

Descrip	MANU30		MANU35	MANU40	MANU45		MANU30		MANU35	MANU40	MANU45	
Year Max	RM1	RM2	RM3	RM4	RM5	RM6	RMD1	RMD2	RMD3	RMD4	RMD5	RMD6
1	97%	97%	97%	98%	99%	99%	97%	97%	97%	98%	99%	99%
2	94%	94%	94%	96%	98%	98%	94%	94%	94%	96%	98%	98%
3	91%	91%	92%	95%	97%	97%	91%	91%	92%	95%	97%	97%
4	87%	87%	90%	93%	96%	96%	87%	87%	90%	93%	96%	96%
5	84%	84%	88%	91%	95%	95%	84%	84%	88%	91%	95%	95%
6	81%	81%	85%	88%	94%	94%	81%	81%	85%	88%	94%	94%
7	78%	78%	82%	85%	92%	92%	78%	78%	82%	85%	92%	92%
8	75%	75%	79%	82%	90%	90%	75%	75%	79%	82%	90%	90%
9	72%	72%	76%	80%	89%	89%	72%	72%	76%	80%	89%	89%
10	69%	69%	73%	77%	88%	88%	69%	69%	73%	77%	88%	88%
11	66%	66%	71%	75%	86%	86%	66%	66%	71%	75%	86%	86%
12	64%	64%	69%	73%	84%	84%	64%	64%	69%	73%	84%	84%
13	61%	61%	67%	71%	82%	82%	61%	61%	67%	71%	82%	82%
14	58%	58%	65%	69%	80%	80%	58%	58%	65%	69%	80%	80%
15	56%	56%	63%	67%	78%	78%	56%	56%	63%	67%	78%	78%
16	54%	54%	62%	67%	77%	77%	54%	54%	62%	67%	77%	77%
17	52%	52%	61%	66%	76%	76%	52%	52%	61%	66%	76%	76%
18	50%	50%	59%	65%	76%	76%	50%	50%	59%	65%	76%	76%
19	49%	49%	57%	64%	75%	75%	49%	49%	57%	64%	75%	75%
20	48%	48%	55%	63%	74%	74%	48%	48%	55%	63%	74%	74%
21	46%	46%	54%	62%	74%	74%	46%	46%	54%	62%	74%	74%
22	45%	45%	53%	61%	73%	73%	45%	45%	53%	61%	73%	73%
23	43%	43%	52%	60%	72%	72%	43%	43%	52%	60%	72%	72%
24	41%	41%	51%	59%	71%	71%	41%	41%	51%	59%	71%	71%
25	40%	40%	50%	58%	70%	70%	40%	40%	50%	58%	70%	70%
26	38%	38%	49%	57%	69%	69%	38%	38%	49%	57%	69%	69%
27	36%	36%	48%	56%	68%	68%	36%	36%	48%	56%	68%	68%
28	34%	34%	48%	55%	67%	67%	34%	34%	48%	55%	67%	67%
29	32%	32%	47%	54%	66%	66%	32%	32%	47%	54%	66%	66%
30	30%	30%	47%	53%	65%	65%	30%	30%	47%	53%	65%	65%
31			46%	52%	64%	64%			46%	52%	64%	64%
32			45%	52%	63%	63%			45%	52%	63%	63%
33			44%	51%	62%	62%			44%	51%	62%	62%
34			43%	51%	61%	61%			43%	51%	61%	61%
35			42%	50%	60%	60%			42%	50%	60%	60%
36				50%	59%	59%				50%	59%	59%
37				49%	58%	58%				49%	58%	58%
38				49%	57%	57%				49%	57%	57%
39				48%	56%	56%				48%	56%	56%
40				47%	55%	55%				47%	55%	55%
41					54%	54%					54%	54%
42					53%	53%					53%	53%
43					52%	52%					52%	52%
44					51%	51%					51%	51%
45					50%	50%					50%	50%
99	30%	30%	42%	47%	50%	50%	30%	30%	42%	47%	50%	50%
	RM1	RM2	RM3	RM4	RM5	RM6	RMD1	RMD2	RMD3	RMD4	RMD5	RMD6

Pools

Residential Pool Pricing Schedule		
Type=PL ; Method= F		Contributory Value
Class	**POOL VALUE**	**Neighborhood Median Value**
PLF01	$5,000	As Needed
PLF02	$10,000	As Needed
PLF03	$15,000	$100,000 - $300,000
PLF04	$20,000	$300,000 - $350,000
PLF05	$25,000	$350,000 - $500,000
PLF06	$30,000	$500,000 - $700,000
PLF07	$35,000	$700,000 - $1,000,000
PLF08	$50,000	$1,000,000 +
PLF09	$75,000	As Needed
PLF10	$100,000	As Needed

SPA CLASSES

09-14-2009

Class **SPAF**- Spa that is fiberglass

Class **SPAG**- Spa that is gunite

Class **SPAR**- Spa that is redwood

Tennis Courts Classes

Class: **TEN1**- Low quality – Not a regulation size court. Surface is concrete or asphalt.

Class: **TEN2**- Average quality- Regulation size court (60x120). Surface is concrete, asphalt, clay.

Class: **TEN3**- Good quality- Regulation size court (60x120) with fence and lighting. Surface could be clay, asphalt, concrete.

BARN CLASSES

09-14-09

Class BN10- Low quality- Wood frame, metal or wood siding
Unfinished dirt or gravel floor. Minimum or no electrical service

Class BN10P- Low quality- Wood frame, metal or wood siding concrete
Floor. Minimum or no electrical service

Class BN11- Fair quality-Light pole frame, metal or wood siding, dirt or
gravel floor. Minimum or no electrical service

Class BN11P- Fair quality- Light pole frame, metal or wood siding, concrete
floor, Minimum or no electrical service

Class BN12- Average quality-Pole frame, metal or wood siding, dirt or gravel
Floor. Minimum or no electrical service

Class BN12P- Average quality- Pole frame, metal or wood siding, concrete
Floor. Minimum or no electrical service

Class BN13- Good quality- Heavy duty pole frame, metal or wood siding,
dirt or gravel floor, minimum to adequate electrical service

Class BN13P- Good quality- Heavy duty pole frame, metal or wood siding,
concrete floor, minimum to adequate electrical service

Class BN14- Very good quality- Light steel frame, metal or wood siding,
dirt or gravel floor, adequate electrical service

Class BN14P- Very good quality- Light steel frame and truss, metal or
Wood siding, concrete floor, adequate electrical service

Class BN17- Excellent quality- Steel frame and truss, metal or wood siding,
Concrete floor, adequate electrical service

1

PRE-ENGINEER METAL BUILDINGS CLASSES

10-01-09

CLASS **PE1**:

LOW TO AVERAGE SPECIFICATIONS

CONSTRUCTION: Average to good quality

EXTERIOR: Metal siding, sliding door entry

INTERIOR: Unfinished-or Dirt floors

PLUMBING: Minimum

ELECTRICAL: None or minimum

CLASS PE2:

GOOD SPECIFICATION

CONSTRUCTION:	Heavy gauge steel (I-Beams with bar joists) Or comparable steel or wood construction.
FOUNDATION:	Concrete
EXTERIOR:	Aluminum-Steel-Stucco-Concrete block-Wood.
INTERIOR:	Insulated, with partial to full finish, wood or Concrete walk-ways.
PLUMBING:	Good to excellent fixtures, office With two or more fixtures.
ELECTRICAL:	Good to excellent fixtures, many outlets.

CLASS **PE3**:

EXCELLENT SPECIFICATIONS

CONSTRUCTION:	Heavy gauge steel (I-Beams with bar joists) Or comparable steel or wood construction.
FOUNDATION:	Concrete
EXTERIOR:	Face brick or stone veneer, heavy roof, Aluminum, steel, stucco, concrete Block or wood.
INTERIOR:	Insulated, fine finished, best wood Available. concrete walk-Ways. High quality finish out of office areas
PLUMBING & ELECTRICAL:	High quality fixtures and hardware throughout. Excellent lighting and outlets. Has water servce.

Excellent quality materials and workmanship.

CLASS **STA16**:

BEST SPECIFICATION

CONSTRUCTION:	Heavy gauge steel (I-Beams with bar joists) Or comparable steel or wood construction.
FOUNDATION:	Concrete
EXTERIOR:	Aluminum-Steel-Stucco-Concrete block-Wood.
INTERIOR:	Insulated, with partial to full finish, wood or Masonry partitions for stables, dirt or sawdust floors, Concrete walk-ways.
PLUMBING:	Good to excellent fixtures, shower stalls, office With two or more fixtures.
ELECTRICAL:	Good to excellent fixtures, many outlets.

Good ornamentation. Show arena with adequate seating. Good to excellent Quality materials and workmanship.

CLASS **STA17**:

EXCELLENT SPECIFICATIONS

CONSTRUCTION:	Heavy gauge steel (I-Beams with bar joists) Or comparable steel or wood construction.
FOUNDATION:	Concrete
EXTERIOR:	Face brick or stone veneer, heavy roof, custom Dormers, arches. Aluminum, steel, stucco, concrete Block or wood.
INTERIOR:	Insulated fine finished, custom stalls, best wood Available. Dirt or sawdust floors, concrete walk-Ways. High quality finish out of office areas, Waiting room, tacks rooms, breeding areas.
PLUMBING & ELECTRICAL:	High quality fixtures and hardware throughout. Excellent lighting and showers and dressing room.

High quality ornamentation. Excellent quality materials and workmanship. Above adequate show arena and viewing areas.

Field Procedures for 01/01/?? Inspections:

See attachments of how to complete the appraisal card for data entry. Remember data entry operators cannot read your mind.

Remember to use red ink.

If the inspect date of a partial complete parcel is different from the remainder of the subdivision, identify on the first card the date you want on that bundle of cards. Just turn in the cards you want changed if you did not work the entire subdivision.

The permit department has not removed any floor plans when a house was re-permitted. So when you have an appraisal card with two floor plans, clearly mark the one you want removed and inactivate both permits.

If there is a permit and no sketch, the permit department will indicate in the permit screen comments if a floor plan is "in house". That means the floor plan will be entered at a later date. We suggest you hold that account out of data entry until the permit department gets the sketch entered.

If you encounter a parcel with a new improvement but no permit data or sketch is listed on the field card, attempt to identify the floor plan from another home in the subdivision before you send a request to measure and list. Also, verify that the permit department has worked all the permits they have for a city before requesting measure and list assistance.

If the stage of construction is such that you cannot verify the floor plan is correct, place a next inspect date of 1/1/20?? reason=Ver. F. Plan. This will allow you to quickly identify the floor plans you were not able to check the previous year so you can catch any incorrect floor plans. The best time to find the errors is in the first year built, it will save time and headaches down the road.

If the construction appears to have been abandoned or stalled with no recent progress, place a next inspect date for 1/1/20?? reason=% complete. This will flag the necessary accounts so they can be found and checked again next year.

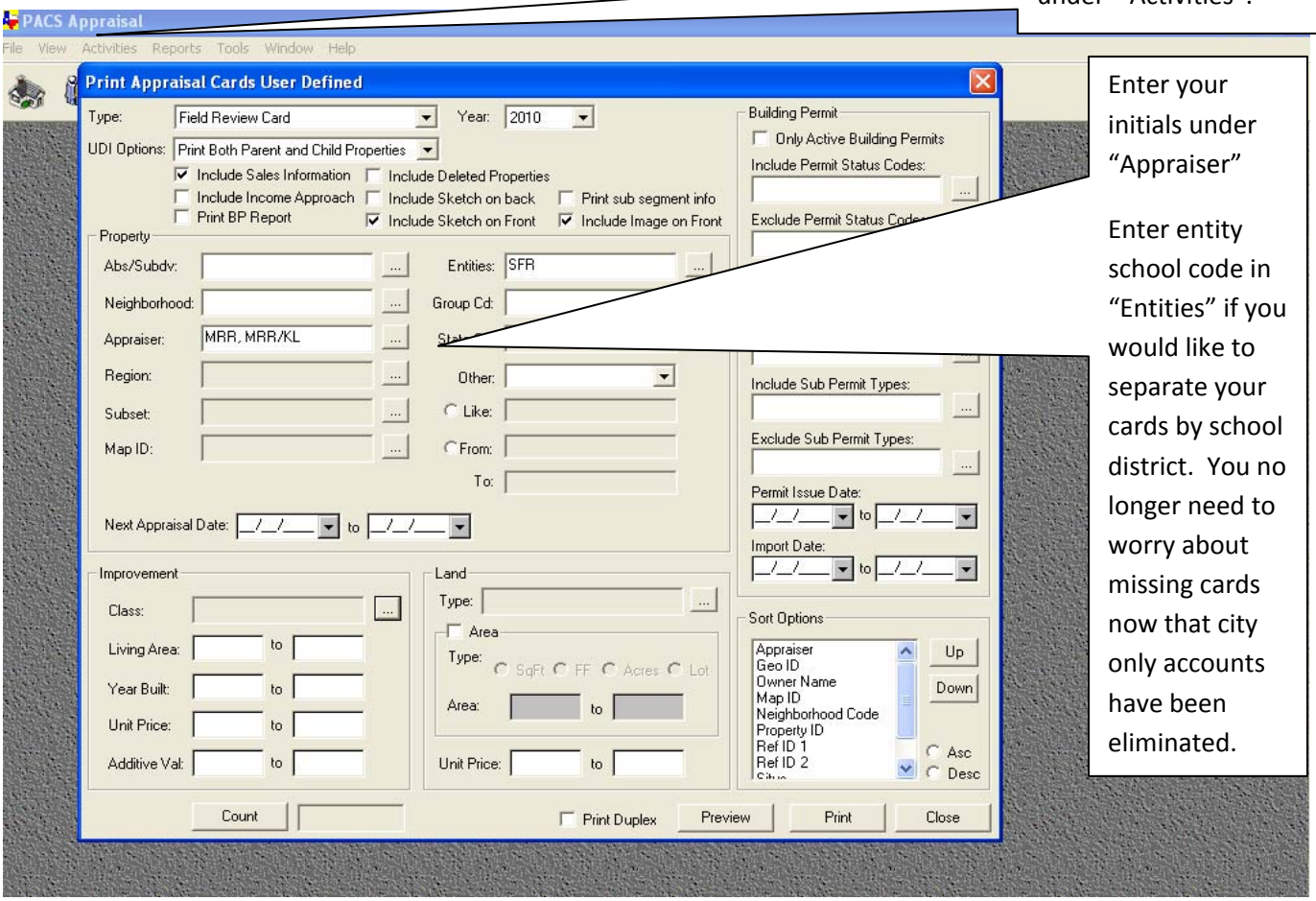
Take a plat of substantial size for marking your percent complete. Be sure to mark the plat with the date you inspected for 1/1/20?? percent completes. Knowing these dates, the number of lots taken down in a period or a year, and the number of vacant lots remaining will help the land department calculate holding periods for subdivision analysis.

Do not stray from the percent completes found on the Districts **RESIDENTIAL INSPECTION FORM.** Do not interpolate forward. If a stage is only partially complete, back the percent complete back to the previous stage and place some short notes of observed phase complete you can reference back to at a later date.

Once you have entered the changes you want made to the field cards for your 1/1/?? Inspection, you may turn these cards into data entry using the singles only tray by Wanda's cubicle. Turn these in every time you come into the office so you can continually check your progress. ***IF you are appraising the entire neighborhood at the same time, you must send your folders through your Senior so FLD codes can be placed on the neighborhood.***

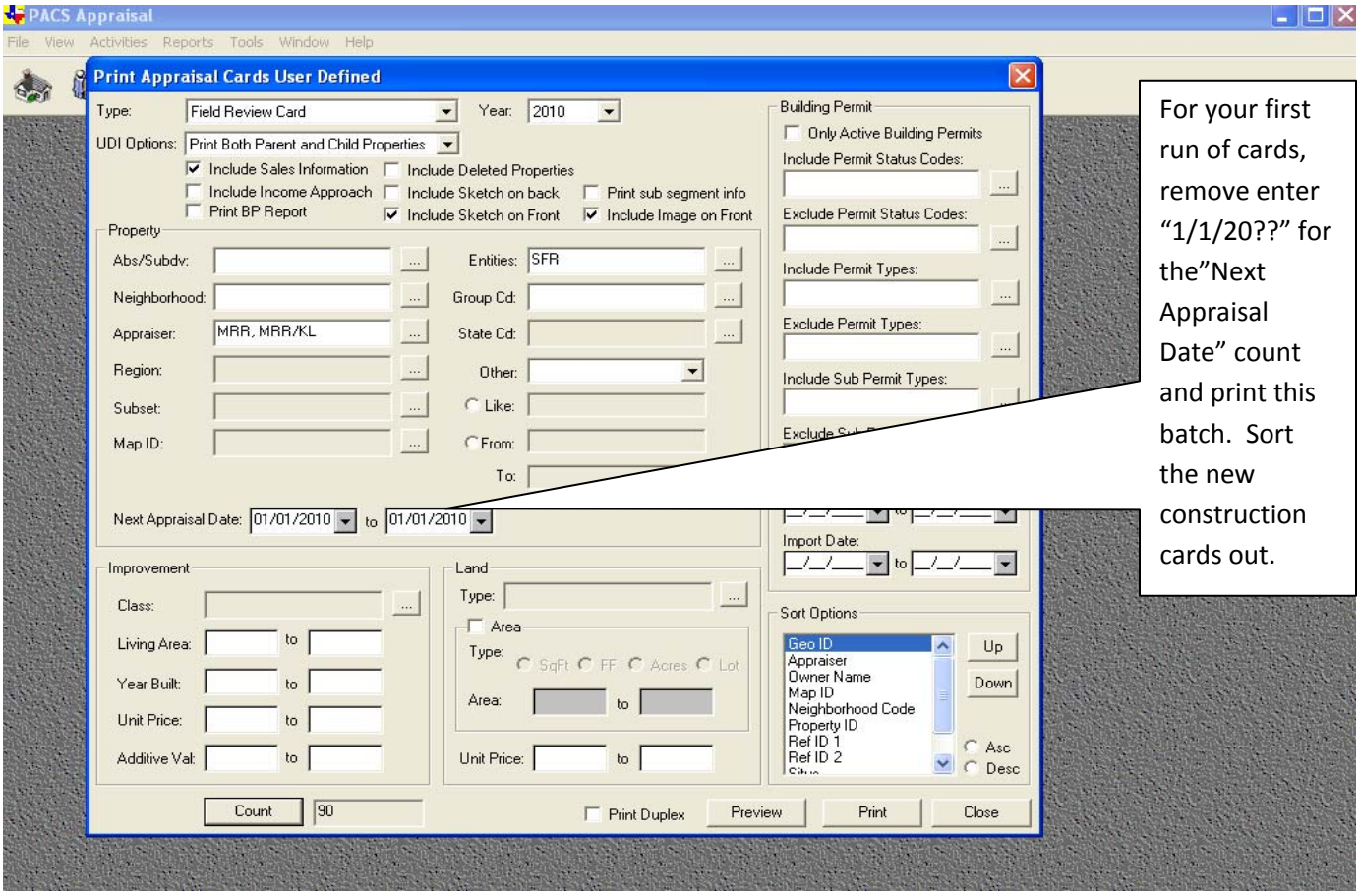
PRINTING CARDS FOR 1/1 INSPECTIONS

Open up "Print User Defined" appraisal cards under "Activities".

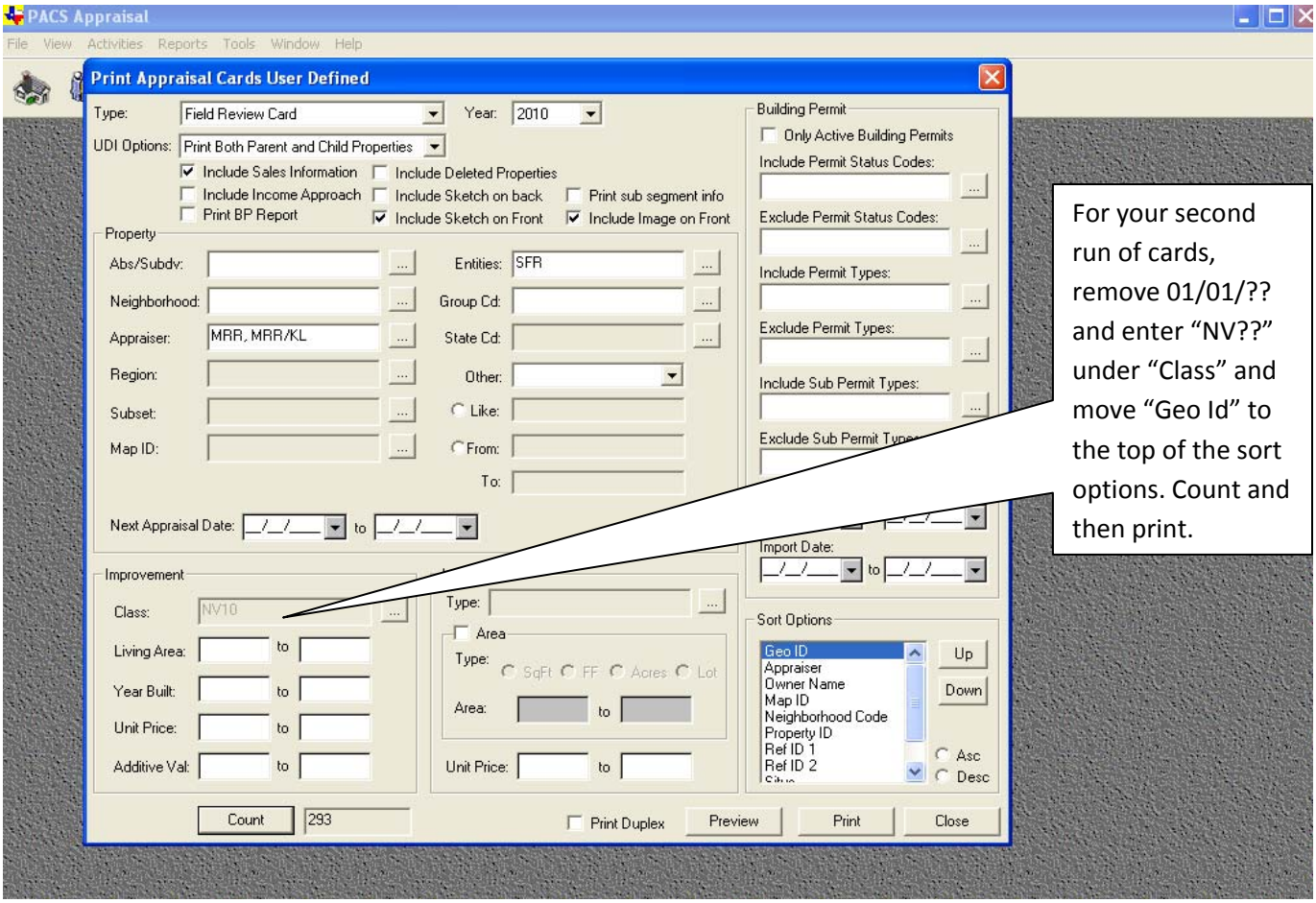


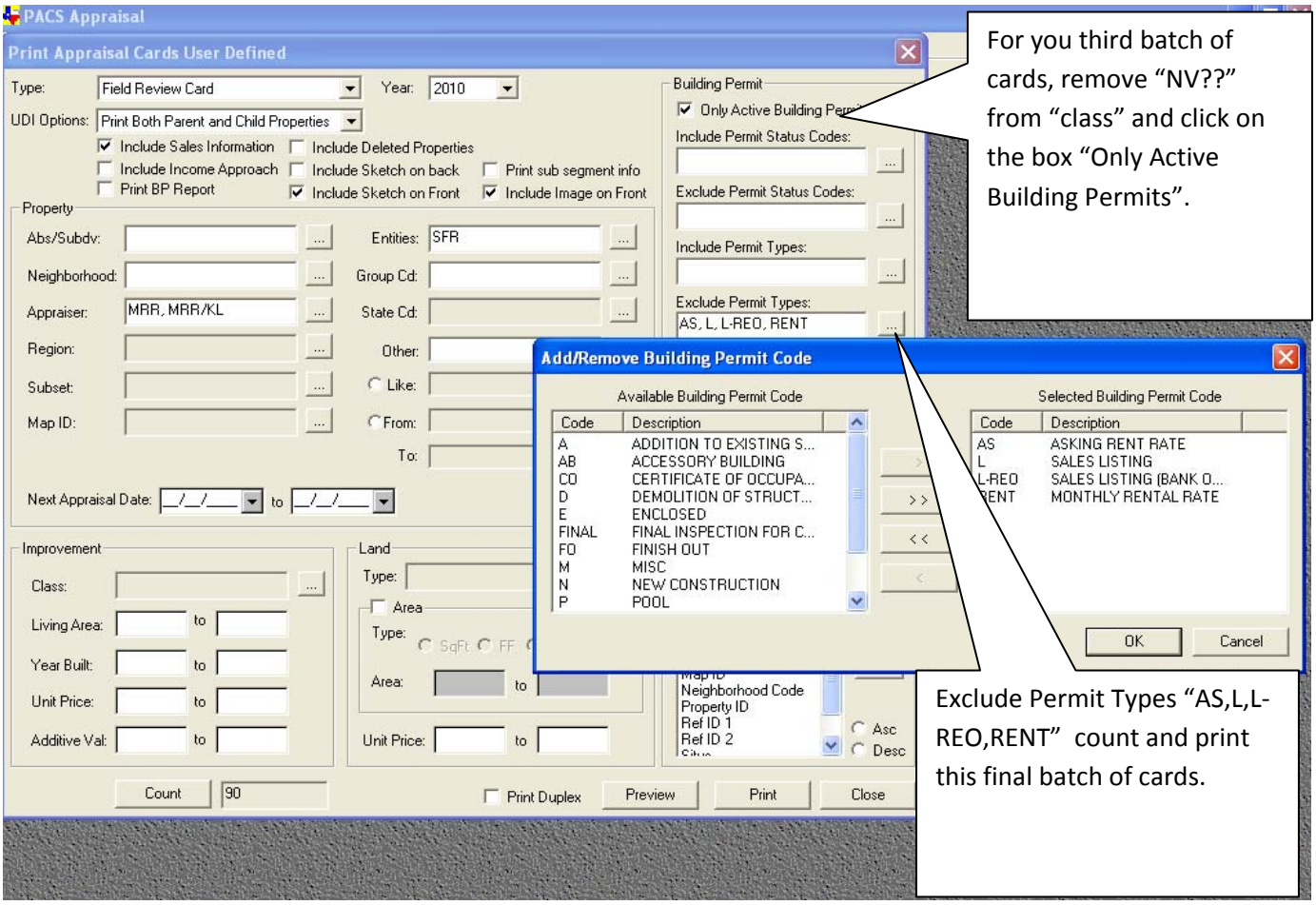
Enter your initials under "Appraiser"

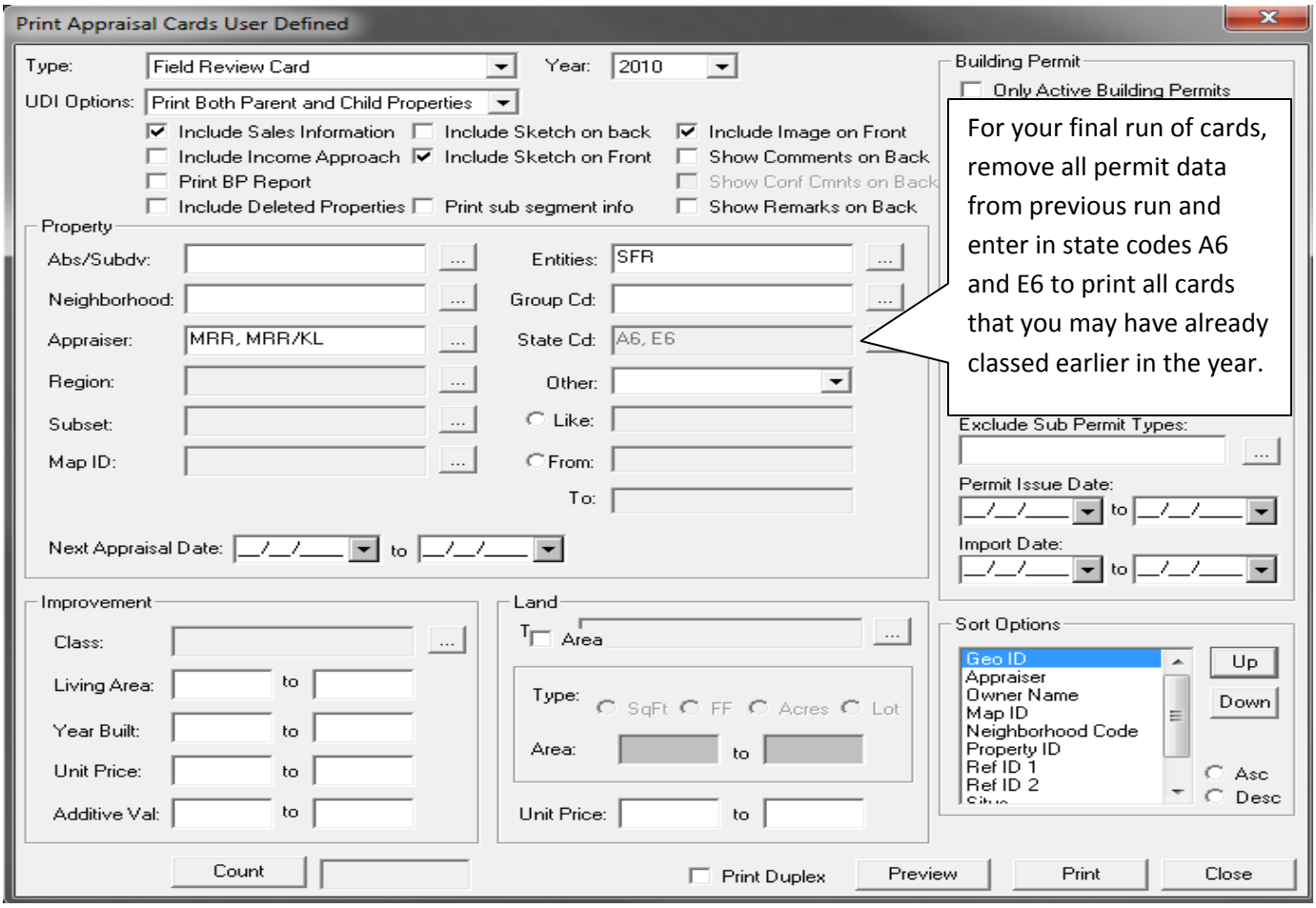
Enter entity school code in "Entities" if you would like to separate your cards by school district. You no longer need to worry about missing cards now that city only accounts have been eliminated.



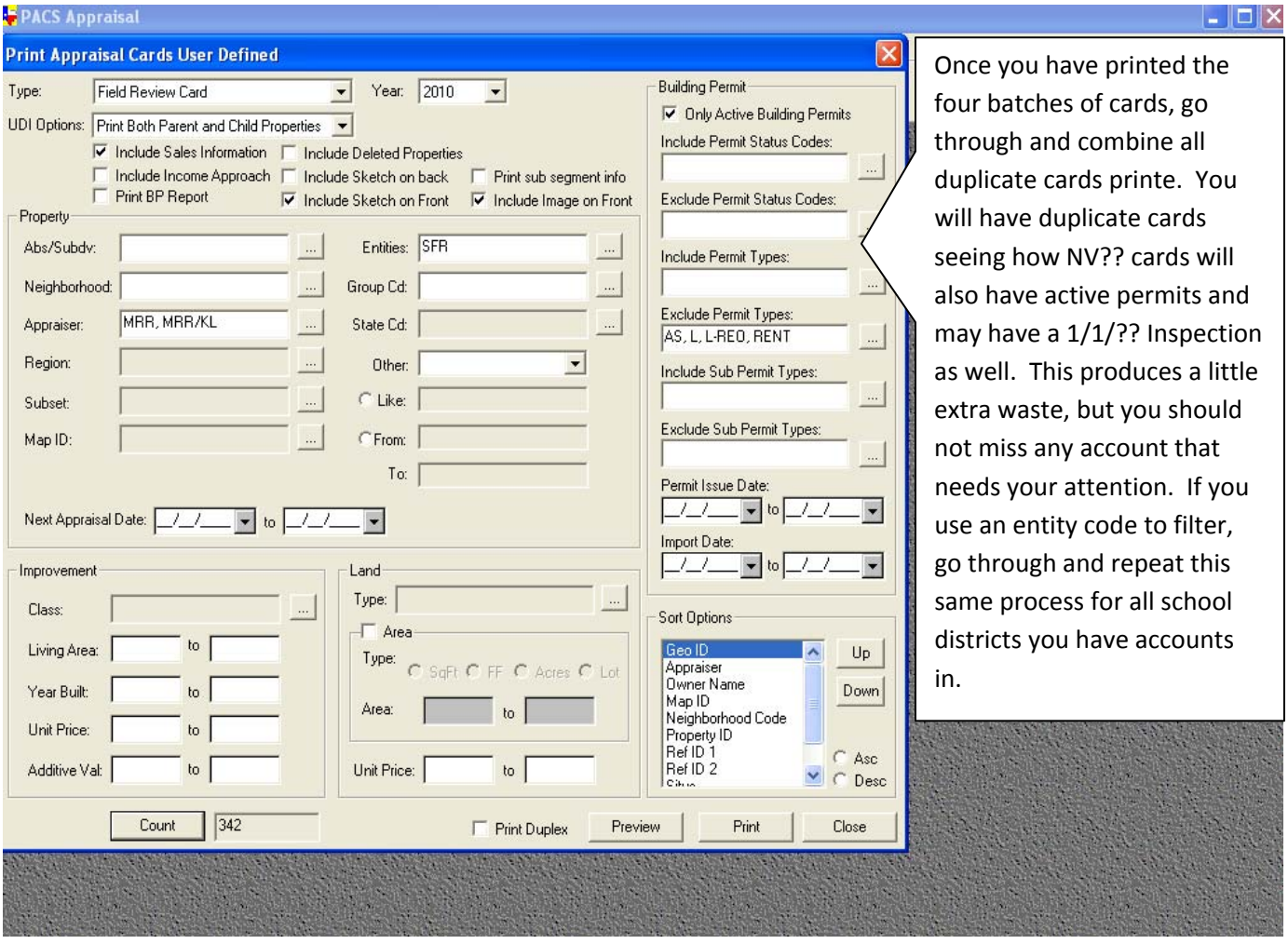
For your first run of cards, remove enter "1/1/20??" for the"Next Appraisal Date" count and print this batch. Sort the new construction cards out.


PACS Appraisal
Print Appraisal Cards User Defined
Type: Field Review Card
Year: 2010
UDI Options: Print Both Parent and Child Properties
Include Sales Information
Include Deleted Properties
Include Income Approach
Include Sketch on back
Print sub segment info
Print BP Report
Include Sketch on Front
Include Image on Front
Property
Abs/Subdv:
Entities: SFR
Neighborhood:
Group Cd:
Appraiser: MRR, MRR/KL
State Cd:
Region:
Other:
Subset:
Like:
Map ID:
From:
To:
Next Appraisal Date:
Building Permit
Only Active Building Permits
Include Permit Status Codes:
Exclude Permit Status Codes:
Include Permit Types:
Exclude Permit Types:
Include Sub Permit Types:
Import Date:
Improvement
Class: NV10
Living Area:
Year Built:
Unit Price:
Additive Val:
Land
Type:
Area
Area:
Sort Options
Geo ID
Appraiser
Owner Name
Map ID
Neighborhood Code
Property ID
Ref ID 1
Ref ID 2
Up
Down
Asc
Desc
Count 293
Print Duplex
Preview
Print
Close
For your second run of cards, remove 01/01/?? and enter "NV??" under "Class" and move "Geo Id" to the top of the sort options. Count and then print.


PACS Appraisal
Print Appraisal Cards User Defined
Type: Field Review Card
Year: 2010
UDI Options: Print Both Parent and Child Properties
Include Sales Information
Include Deleted Properties
Include Income Approach
Include Sketch on back
Print sub segment info
Print BP Report
Include Sketch on Front
Include Image on Front
Property
Abs/Subdv:
Entities: SFR
Neighborhood:
Group Cd:
Appraiser: MRR, MRR/KL
State Cd:
Region:
Other:
Subset:
Like:
Map ID:
From:
To:
Next Appraisal Date:
Building Permit
Only Active Building Permits
Include Permit Status Codes:
Exclude Permit Status Codes:
Include Permit Types:
Exclude Permit Types: AS, L, L-REO, RENT
Improvement
Class:
Living Area:
Year Built:
Unit Price:
Additive Val:
Land
Type:
Area
Area:
Add/Remove Building Permit Code
Available Building Permit Code
Code Description
A ADDITION TO EXISTING S...
AB ACCESSORY BUILDING
CO CERTIFICATE OF OCCUPA...
D DEMOLITION OF STRUCT...
E ENCLOSED
FINAL FINAL INSPECTION FOR C...
FO FINISH OUT
M MISC
N NEW CONSTRUCTION
P POOL
Selected Building Permit Code
Code Description
AS ASKING RENT RATE
L SALES LISTING
L-REO SALES LISTING (BANK O...
RENT MONTHLY RENTAL RATE
OK
Cancel
Neighborhood Code
Property ID
Ref ID 1
Ref ID 2
Asc
Desc
Count 90
Print Duplex
Preview
Print
Close
For you third batch of cards, remove "NV??" from "class" and click on the box "Only Active Building Permits".
Exclude Permit Types "AS,L,L-REO,RENT" count and print this final batch of cards.



For your final run of cards, remove all permit data from previous run and enter in state codes A6 and E6 to print all cards that you may have already classed earlier in the year.



Once you have printed the four batches of cards, go through and combine all duplicate cards printe. You will have duplicate cards seeing how NV?? cards will also have active permits and may have a 1/1/?? Inspection as well. This produces a little extra waste, but you should not miss any account that needs your attention. If you use an entity code to filter, go through and repeat this same process for all school districts you have accounts in.

RESIDENTIAL INSPECTION FORM

ACCOUNT # _____ LEGAL: _____

ADDRESS: _____ _____

	Phase Level of Completion	Phase %	Aggregate %
1	Lot Grade		
	Rough Plumbing	5%	5%
	Concrete Slab	13%	13%
2	Wall Framing		
	Roof Framing		
	Decking		
	Sheeting		
	Corners	16%	29%
3	Windows		
	Exterior Doors		
	Roof Shingles	7%	36%
4	Plumbing Top Out		
	HVAC Rough		
	Electrical Rough	8%	44%
5	Insulation		
	Sheetrock		
	Tape, Bed & Texture	6%	50%
6	Exterior Veneer	10%	60%
7	Pool Gunite (if applicable)		
	Interior Doors & Trim		
	Cabinets	15%	75%
8	Interior & Exterior Paint		
	Countertops		
	Bath Tile		
	Flat Work	10%	85%
9	Electrical Fixtures		
	Plumbing Fixtures		
	HVAC Final		
	Wallpaper		
	Appliances		
	Pool Deck	6%	91%
10	Sprinkler		
	Landscape		
	Clean Up		
	Carpet	6%	97%
11	Final Completion		
	Pool Plaster	3%	100%

% COMPLETE ASSIGNED_____

APPRAISER'S SIGNATURE:_____ DATE:_____

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2590825-875879

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2590825 TYPE: Real DBA:
PECAN RIDGE ESTATES #2 (CMC), BLK F, LOT 27
GEO ID : R-8926-00F-0270-1 MAP ID:
REF ID1: 8926 REF ID2 : A00371CN04 MAPSCO: 52.K
SITUS : 4005 SIOUX DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

INSPECT DATE

OWNER ID, NAME AND ADDRESS

OWNER ID / %

LENNAR HOMES OF TEXAS LAND AND CONSTRUCTION 875879
ATTN: LAND DIVISION 100.00%
1701 MARKET PLACE BLVD STE 250
IRVING, TX 75063-5063 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

1

EXEMPTIONS

ENTITIES

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD

		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	165,785
LAND MKT	+	43,450	55,000
MARKET	=	43,450	220,785
PROD LOSS	-	0	0
APPRAISED	=	43,450	220,785
HS CAP LOSS	-	0	0
ASSESSED	=	43,450	220,785

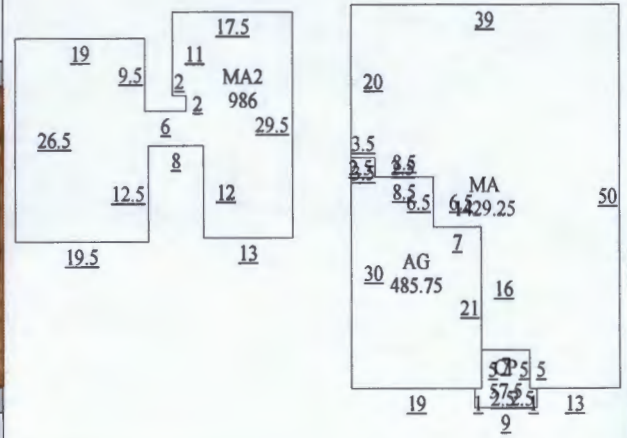
GENERAL

UTILITIES:		LAST APPR YR:	2015	LAST APPR:	BW
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	BW
ROAD ACCESS:		LAST INSP DATE:	~~12/18/2013~~	SUBDV APPR:	
ZONING:		NEXT INSP DATE:		LAND APPR:	DW
GROUP CODES:	BLDR06,BLDR07,BLDR14,BLDR15,			VALUE APPR:	TH
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

MA D50,L13,U5,L7,U16,L7,U6.5,L8.5,U2.5,L3.5,U20,R39
MA2 XSU5SR13,MD0.9,ML47.6,D29.5,L13,U12,L8,D12.5,L19.5,U26.5 R19,D9.5,R6,U2,L2,U11,R17.5
AG MD29,ML20,D21,L19,U30,R3.5,D2.5,R8.5,D6.5,R7
CP MD45,ML13,L7,D5,L1,D2.5,R9,U2.5,L1,U5

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	11/25/2015	15-PLAN	N	~~A~~ I		0	#3743 LENNAR	NO PERMIT PROVIDED. OPTI

PICTURE



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
04/05/2013										PECAN RIDGE-54		SWDN	20130405000462760

REGION: SUBD: S8926 (100%) NBHD: N8925NB (126 SUBSET:

IMPROVEMENT VALUATION

LIVING AREA: 2,415 APPR/SQFT: 91.41 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	NVCURR/	1,429.2	50.40	1	1	2015	2015	*	72,032	100%					1.00	72,032
B	MA2	Main Area 2nd Floo	R	NVCURR/	986.0	50.40	1	1	2015	2015	*	49,694	100%					1.00	49,694
C	AG	Attached Garage	R	NVCURR/	485.7	18.75	1	1	2015	2015	*	9,107	100%					1.00	9,107
D	CP	Covered Porch/Pati	R	NVCURR/	57.5	12.90	1	1	2015	2015	*	742	100%					1.00	742
1.	Residential		STCD: A1		2,958.4	(E2015)			Homesite: Y (100%)			131,575					Living Area: 2,415		131,575

#3743 LENNAR MA=1435 MA2=998 AG=492 CP=37

RV8

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	8	0
			0

REGION: SUBD: S8926 (100%) NBHD: N8925NB (100 SUBSET:

LAND VALUATION

IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	~~CT~~ A1			S8926	~~CT~~ A1	Y (100%)	LOT	0.0000 AC	50,000.00	1.10	1.00	A	55,000
														55,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

63

FIELD REFERENCE MANUAL

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2590825-875879

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2590825 TYPE: Real DBA:
PECAN RIDGE ESTATES #2 (CMC), BLK F, LOT 27
GEO ID : R-8926-00F-0270-1 MAP ID:
REF ID1: 8926 REF ID2 : A00371CN04 MAPSCO: 52.K
SITUS : 4005 SIOUX DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

INSPECT DATE

OWNER ID, NAME AND ADDRESS — **OWNER ID / %**

LENNAR HOMES OF TEXAS LAND AND CONSTRUCTION 875879
ATTN: LAND DIVISION 100.00%
1701 MARKET PLACE BLVD STE 250
IRVING, TX 75063-5063 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

2

EXEMPTIONS | **ENTITIES**

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	165,785
LAND MKT	+	43,450	55,000
MARKET	=	43,450	220,785
PROD LOSS	-	0	0
APPRAISED	=	43,450	220,785
HS CAP LOSS	-	0	0
ASSESSED	=	43,450	220,785

GENERAL

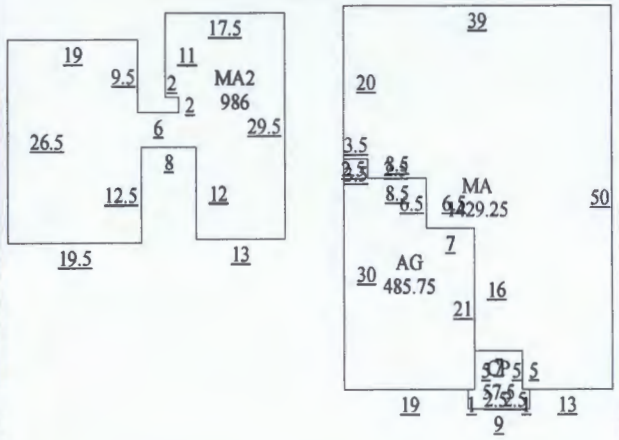
UTILITIES:		LAST APPR YR:	2015	LAST APPR:	BW
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	BW
ROAD ACCESS:		LAST INSP DATE:	~~12/18/2013~~	SUBDV APPR:	
ZONING:		NEXT INSP DATE:	1/1/2017	LAND APPR:	DW
GROUP CODES:	BLDR06,BLDR07,BLDR14,BLDR15,			VALUE APPR:	TH
NEXT REASON:	NEW SFR			RENT:	

REMARKS / SKETCH COMMANDS

MA D50,L13,U5,L7,U16,L7,U6.5,L8.5,U2.5,L3.5,U20,R39
MA2 XSU5SR13,MD0.9,ML47.6,D29.5,L13,U12,L8,D12.5,L19.5,U26.5 R19,D9.5,R6,U2,L2,U11,R17.5
AG MD29,ML20,D21,L19,U30,R3.5,D2.5,R8.5,D6.5,R7
CP MD45,ML13,L7,D5,L1,D2.5,R9,U2.5,L1,U5

(DATE) No START

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	11/25/2015	15-PLAN	N	A	0		#3743 LENNAR	NO PERMIT PROVIDED. OPTI

PICTURE



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
04/05/2013										PECAN RIDGE-54		SWDN	20130405000462760

REGION: SUBD: S8926 (100%) NBHD: N8926NB (126 SUBSET: IMPROVEMENT VALUATION LIVING AREA: 2,415 APPR/SQFT: 91.41 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	~~NVCURR~~/	1,429.2	50.40	1	1	2015	2015	*	72,032	100%					1.00	72,032
B	MA2	Main Area 2nd Floo	R	NVCURR/	986.0	50.40	1	1	2015	2015	*	49,694	100%					1.00	49,694
C	AG	Attached Garage	R	NVCURR/	485.7	18.75	1	1	2015	2015	*	9,107	100%					1.00	9,107
D	CP	Covered Porch/Pati	R	NVCURR/	57.5	12.90	1	1	2015	2015	*	742	100%					1.00	742
1.		Residential	STCD: A~~V~~		2,958.4	(E2015)			Homesite: Y (100%)			131,575			Living Area: 2,415				131,575

#3743 LENNAR MA=1435 MA2=998 AG=492 CP=37

A9 NVNEXT 2016 2016

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	8	0
			0

REGION: SUBD: S8926 (100%) NBHD: N8926NB (100 SUBSET: LAND VALUATION IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	C1			S8926	C1	Y (100%)	LOT	0.0000 AC	50,000.00	1.10	1.00	A	55,000
														55,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

64

FIELD REFERENCE MANUAL

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2590825-875879

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2590825 TYPE: Real DBA:
PECAN RIDGE ESTATES #2 (CMC), BLK F, LOT 27
GEO ID : R-8926-00F-0270-1 MAP ID:
REF ID1: 8926 REF ID2 : A00371CN04 MAPSCO: 52.K
SITUS : 4005 SIOUX DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 INSPECT DATE UNITS : 0

OWNER ID, NAME AND ADDRESS

OWNER ID / %

LENNAR HOMES OF TEXAS LAND AND CONSTRUCTION 875879
ATTN: LAND DIVISION 100.00%
1701 MARKET PLACE BLVD STE 250
IRVING, TX 75063-5063 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

3

EXEMPTIONS

ENTITIES

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	165,785
LAND MKT	+	43,450	55,000
MARKET	=	43,450	220,785
PROD LOSS	-	0	0
APPRAISED	=	43,450	220,785
HS CAP LOSS	-	0	0
ASSESSED	=	43,450	220,785

GENERAL

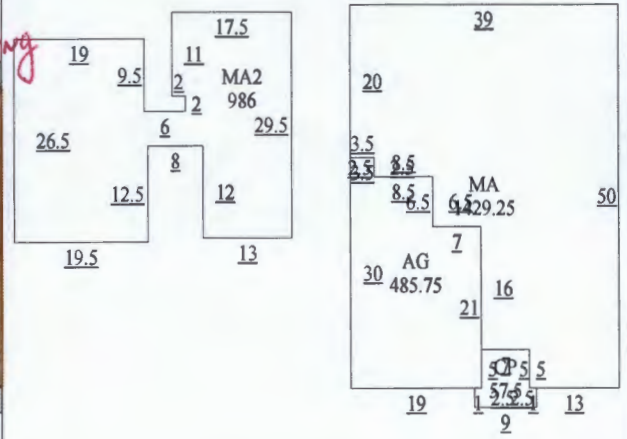
UTILITIES:		LAST APPR YR:	2015	LAST APPR:	BW
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	BW
ROAD ACCESS:		LAST INSP DATE:	~~12/18/2013~~	SUBDV APPR:	
ZONING:		NEXT INSP DATE:		LAND APPR:	DW
GROUP CODES:	BLDR06,BLDR07,BLDR14,BLDR15,			VALUE APPR:	TH
NEXT REASON:	* PUT 1/1 IF YOU THINK CONST. WILL TAKE			RENT:	

REMARKS / SKETCH COMMANDS

MA D50,L13,U5,L7,U16,L7,U6.5,L8.5,U2.5,L3.5,U20,R39
MA2 XSU5SR13,MD0.9,ML47.6,D29.5,L13,U12,L8,D12.5,L19.5,U26.5 R19,D9.5,R6,U2,L2,U11,R17.5
AG MD29,ML20,D21,L19,U30,R3.5,D2.5,R8.5,D6.5,R7
CP MD45,ML13,L7,D5,L1,D2.5,R9,U2.5,L1,U5

(DATE) PH. 7 COMPLETE. WORKING ON FLOORING

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	11/25/2015	15-PLAN	N	~~A~~ I	0		#3743 LENNAR	NO PERMIT PROVIDED. OPTI

PICTURE



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	$P / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
04/05/2013										PECAN RIDGE-54		SWDN	20130405000462760

REGION: SUBD: S8926 (100%) NBHD: N8925NB (125 SUBSET:

IMPROVEMENT VALUATION

LIVING AREA: 2,415 APPR/SQFT: 91.41 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	NVCURR/	1,429.2	50.40	1	1	2015	2015	*	72,032	100%					1.00	72,032
B	MA2	Main Area 2nd Floo	R	NVCURR/	986.0	50.40	1	1	2015	2015	*	49,694	100%					1.00	49,694
C	AG	Attached Garage	R	NVCURR/	485.7	18.75	1	1	2015	2015	*	9,107	100%					1.00	9,107
D	CP	Covered Porch/Pati	R	NVCURR/	57.5	12.90	1	1	2015	2015	*	742	100%					1.00	742
1.		Residential	STCD: A1		2,958.4	(E2015)			Homesite: Y (100%)			131,575					Living Area: 2,415		131,575

#3743 LENNAR MA=1435 MA2=998 AG=492 CP=37

A6 RV8 75%

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	8	0
			0

REGION: SUBD: S8926 (100%) NBHD: N8925NB (100 SUBSET:

LAND VALUATION

IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	~~CT~~ A1			S8926	~~CT~~ A6	Y (100%)	LOT	0.0000 AC	50,000.00	1.10	1.00	A	55,000
														55,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

FIELD REFERENCE MANUAL

65

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2704743-970179

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2704743 TYPE: Real DBA:
LIVE OAK CREEK (CMC), BLOCK D, LOT 8
GEO ID : R-10556-00D-0080-1 MAP ID:
REF ID1: 10556 REF ID2 : MAPSCO: 51.J
SITUS : 2400 TRURO DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

INSPECT DATE

OWNER ID, NAME AND ADDRESS

ZHU JUMEI 970179
51 DOMANI 100.00%
IRVINE, CA 92618-8876 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

(4)

EXEMPTIONS

ENTITIES

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD

		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	0
LAND MKT	+	55,000	78,750
MARKET	=	55,000	78,750
PROD LOSS	-	0	0
APPRAISED	=	55,000	78,750
HS CAP LOSS	-	0	0
ASSESSED	=	55,000	78,750

GENERAL

UTILITIES:		LAST APPR YR:	0	LAST APPR:	BW
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	BW
ROAD ACCESS:		LAST INSP DATE:	~~12/22/2014~~	SUBDV APPR:	
ZONING:		NEXT INSP DATE:		LAND APPR:	DW
GROUP CODES:	BLDR15,FLD15			VALUE APPR:	TH
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

(DATE) NOTE WHAT PHASE OF CONSTRUCTION YOU SEE COMPLETE

ATTEMPT TO IDENTIFY THE FLOOR PLAN IF A TRACT BUILDER. SEND IN DATA COLLECTOR REQUEST TO REQUEST PLAN FROM CITY

BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	07/07/2015	15-4790	N	A	249,216		BEAZER HOMES	PERMIT ONLY;

PICTURE

INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
11/18/2015										BEAZER HOMES T		SWD	20151119001456880
05/21/2014												PLAT	20140522010001540

IMPROVEMENT VALUATION LIVING AREA: 0 APPR/SQFT: 0.00 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE

NOTE: CLASS, % COMPLETE AND SPTB & LAND CODES

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE

REGION: SUBD: S10556 (100% NBHD: S10556 (100% SUBSET: LAND VALUATION IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	C1			S10556	C1	Y (100%)	LOT	0.0000 AC	75,000.00	1.05	1.00	A	78,750
														78,750

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		105.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

Effective Date of Appraisal: January 1 Date Printed: 12/07/2015 04:38:16PM by PHILLIPG

True Automation, Inc.

FIELD REFERENCE MANUAL

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2657812-712984

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2657812 TYPE: Real DBA:
BRIDGEWATER CROSSING #1 (CRC), BLK A, LOT 25
GEO ID : R-9811-00A-0250-1 MAP ID:
REF ID1: 9811-1-1 REF ID2 : AA00633CN00 MAPSCO: 131.G
SITUS : 3933 CLEAR CREEK CT RICHARDSON, TX 75082 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

OWNER ID, NAME AND ADDRESS

TOLL DALLAS TX LLC
250 GIBRALTAR RD
HORSHAM, PA 19044-2323

OWNER ID / %: 712984 100.00%

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

5

EXEMPTIONS

ENTITIES

CAD	100%
CRC	100%
GCN	100%
JCN	100%
SPL	100%

VALUE METHOD

		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	0
LAND MKT	+	88,000	88,000
MARKET	=	88,000	88,000
PROD LOSS	-	0	0
APPRAISED	=	88,000	88,000
HS CAP LOSS	-	0	0
ASSESSED	=	88,000	88,000

GENERAL

UTILITIES:		LAST APPR YR:	2015	LAST APPR:	CS
TOPOGRAPHY:	A0700E	CAP BASIS YR:		NBHD APPR:	CS
ROAD ACCESS:		LAST INSP DATE:	12/18/2013	SUBDV APPR:	CH
ZONING:		NEXT INSP DATE:		LAND APPR:	AD
GROUP CODES:	BLDR11,BLDR12,BLDR13,BLDR14,			VALUE APPR:	ES
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

12/18/13 TRAILER

BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	10/22/2015	13263519	L	A	374,900	CS		OLP $374,900; MLS# 13263
2	05/21/2015	15-0879	N	A	370,995		TOLL BROTHERS	2598 SQFT SFR; PER PERMIT
3	07/11/2014	12177940	L	A	374,900	TK		OLP $374,900; MLS#121779

PICTURE

INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: MERITAX, LLC PHONE: 214-615-6060
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

* REVIEW ACTIVE PERMITS WITH NO IMPROVEMENTS ASAP TO IDENTIFY ACCOUNTS THAT NEED DATA COLLECTOR REQUESTS. OPEN INQUIRY TO TRY TO LOCATE PLAN FROM THE CITY OR TO MEASURE IF STILL IN BUILDER NAME.

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
09/01/2009										RENNER SHARP L		SWD	20090902001099990
10/18/2004										SHARPRENNER LP		SWD	0153320
01/11/1999	368,170	Q	L	D						MORONEY FARM L		SWD	99-00045 / 4330-153

IMPROVEMENT VALUATION LIVING AREA: 0 APPR/SQFT: 0.00 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE

REGION: SUBD: S9811 (100%) NBHD: N9811 (100%) SUBSET: LAND VALUATION IRR Wells: 0 Capacity: 0 IRR Acres: 0.0000 Oil Wells: 0

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	C1			S9811	C1	Y (100%)	LOT	0.1180 AC	110,000.00	0.80	1.00	A	88,000
														88,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	MROAD	0	80.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
N		AG-IPA	93.00	0
				0

 Effective Date of Appraisal: January 1 Date Printed: 12/07/2015 04:39:37PM by PHILLIPG True Automation, Inc.

FIELD REFERENCE MANUAL

FIELD REFERENCE MANUAL

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2723291 TYPE: Real DBA:
MALIBU ESTATES (CPL), BLK B, LOT 24
GEO ID : R-10800-00B-0240-1 MAP ID:
REF ID1: 10800 REF ID2 : MAPSCO: 131.D
SITUS : 1100 MELCER ST PLANO, TX TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

OWNER ID, NAME AND ADDRESS

MEGATEL HOMES INC 790864
1800 VALLEY VIEW LN STE 400 100.00%
DALLAS, TX 75234-8923 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

EXEMPTIONS

ENTITIES

CAD	100%
CPL	100%
GCN	100%
JCN	100%
SPL	100%

VALUE METHOD

		C 2017 VALUES	C 2018 VALUES
IMPROVEMENT		0	269,385
LAND MKT	+	73,600	115,000
MARKET	=	73,600	384,385
PROD LOSS	-	0	0
APPRAISED	=	73,600	384,385
HS CAP LOSS	-	0	0
ASSESSED	=	73,600	384,385

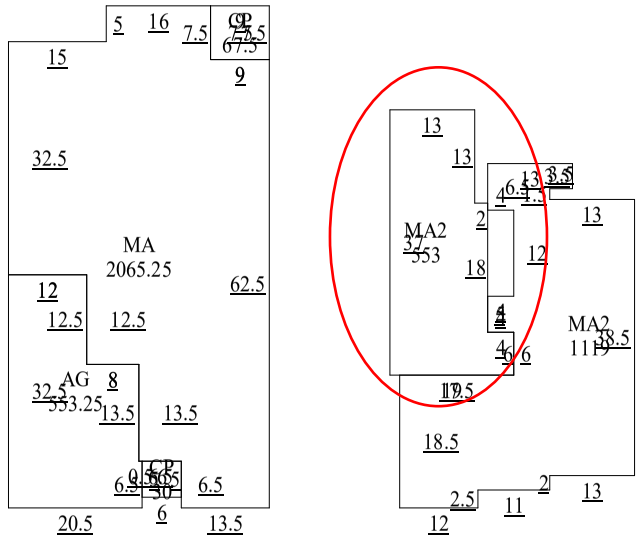
GENERAL

UTILITIES:		LAST APPR YR: 2017	LAST APPR: JDD
TOPOGRAPHY:		CAP BASIS YR:	NBHD APPR: JDD
ROAD ACCESS:		LAST INSP DATE: 01/10/2017	SUBDV APPR: JDD
ZONING:		NEXT INSP DATE: 01/01/2018	LAND APPR: PBM
GROUP CODES:	UCSA16,UCSA17		VALUE APPR: EG
NEXT REASON:	OO VERF BLDR OPTIONS		RENT:

REMARKS / SKETCH COMMANDS

MA L13.5,U6.5,L6.5,U13.5,L8,U12.5,L12,U32.5,R15,U5,R16,D7.5,R9 D62.5
MA2 XSR11,MR20,U18.5,R17.5,U6,L4,U5,R4,U12,L4,U6.5,R13,D3.5 ,L3.5,D1.5,R13,D38.5,L13,D2,L11,D2.5,L12
AG ML40,U32.5,R12,D12.5,R8,D13.5,R0.5,D6.5,L20.5
CP MU1.5,ML19.5,U5,R6,D5,L6
CP MU62.5,ML9,U7.5,R9,D7.5,L9

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	03/09/2017	17-01764	N	A	388,000		MEGATEL HMS #31	

PICTURE

Sketches are drawn with all builder options. If the house is owner occupied a 1/1 will be put on the account for the appraiser to verify options by drive-by or "R" letter to owner.

INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: NORTH TEXAS PROPERTY TAX SERVICES PHONE: 214-954-4103
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
02/28/2017								Residentia		PATRIOT REAL E		SWDN	20170314000328700
07/20/2015												PLAT	20150724010002540

REGION: SUBD: S10800 (100% NBHD: S10800 (142% SUBSET: IMPROVEMENT VALUATION LIVING AREA: 3,737 APPR/SQFT: 102.85 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	NVCURR/	2,065.2	47.65	1	1	2017	2017	*	98,407	100%					1.00	98,407
B	MA2	Main Area 2nd Floo	R	NVCURR/	1,119.0	47.65	1	1	2017	2017	*	53,320	100%					1.00	53,320
C	AG	Attached Garage	R	NVCURR/	553.2	18.75	1	1	2017	2017	*	10,373	100%					1.00	10,373
D	CP	Covered Porch/Pati	R	NVCURR/	30.0	12.90	1	1	2017	2017	*	387	100%					1.00	387
E	CP	Covered Porch/Pati	R	NVCURR/	67.5	12.90	1	1	2017	2017	*	871	100%					1.00	871
F	MA2	Main Area 2nd Floo	R	NVCURR/	553.0	47.65	1	1	2017	2017	*	26,350	100%					1.00	26,350
1.		RESIDENTIAL		STCD: A1	**4,387.9**	(E2017)			Homesite: Y (100%)			**189,708**				**Living Area: 3,737**			**189,708**

#3133 MEGATEL; MA=2061; MA2=1114; AG=559; CP=30/66; MA2 OPT MEDIA/BED=555

Options are always at the bottom of the line segments

IMPROVEMENT DETAIL ADJUSTMENTS

#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	5	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	5	0
Number of Rooms	1	11	0
			0

REGION: SUBD: S10800 (100% NBHD: S10800 (100% SUBSET: LAND VALUATION IRR Wells: 0 Capacity: 0 IRR Acres: 0.0000 Oil Wells: 0

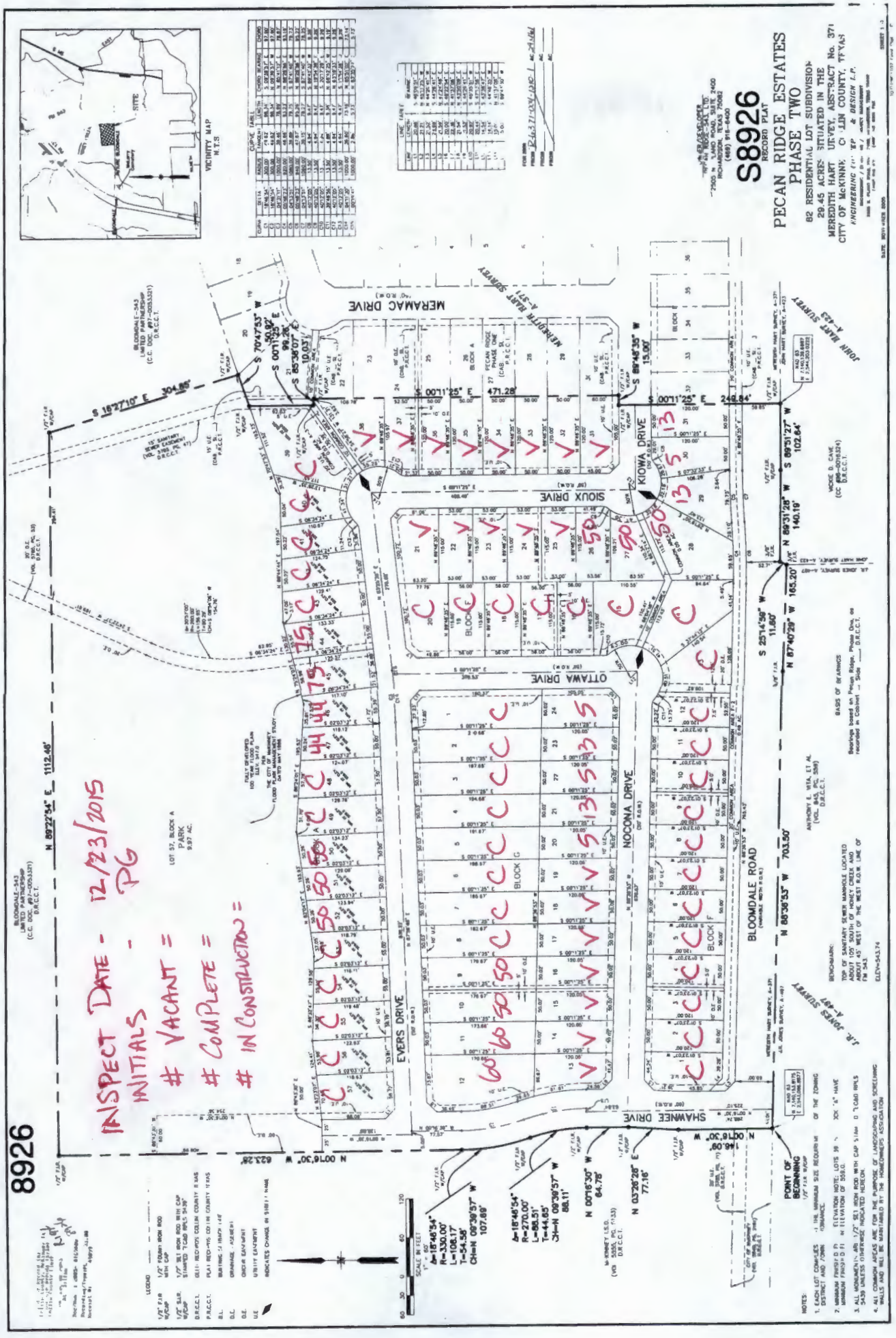
L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	A1	LESC		S10800	A1	Y (100%)	LOT	0.3388 AC	100,000.00	1.15	1.00	A	115,000
														115,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		115.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
N			0.00	0
				0



Codes
C = 100%
V = Vacant
% = Percent Complete

INSPECT DATE - 12/23/2015
INITIALS - PG
VACANT = 44
COMPLETE = 75
IN CONSTRUCTION = 5

Glenn Hegar
Texas Comptroller of Public Accounts

Texas Property Tax Assistance Property Classification Guide

Reports of Property Value

January 2022

The Comptroller's office publishes this manual for use by appraisal districts in classifying property for purposes of reporting property value to the Comptroller's office. The manual is not intended to direct or influence issues of local appraisal, such as whether property is taxable or entitled to special appraisal and should not be relied upon as such. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding classification or characterization of property for purposes of local appraisal should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

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A: Real Property: Single-family Residential 2

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D1: Real Property: Qualified Open-space Land 6

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E: Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements 8

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H1: Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes 12

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Overview

The Property Tax Assistance Division (PTAD) publishes this guide to assist appraisal districts in their classification of property for use in the biennial school district Property Value Study (PVS).

PTAD conducts a school district PVS in each school district at least every other year to estimate school district taxable property value. Appraisal districts submit appraisal roll data to PTAD through the Electronic Appraisal Roll Submission (EARS) process. Within the EARS file, the appraisal district must classify property by the appropriate category. In conducting the school district PVS and estimating value, PTAD analyzes property by category and produces taxable value estimates for each school district.

The Texas Education Agency (TEA) uses the Comptroller's taxable value estimates in determining state funding for schools. Consequently, misclassification by appraisal districts may produce inaccurate taxable value estimates and impact school funding.

If you have questions about the categories and data entry, contact the Data Analysis Team (DAT) of the Property Tax Assistance Division (PTAD) at 800-252-9121 (press 1).

How are accounts reported in EARS files?

For each taxing entity, the EARS file includes one record per category for each property. However, appraisal districts often associate multiple accounts with one real property account, referred to as parent accounts, master accounts, parcel tie-back accounts or common use accounts. An appraisal district might use a parent account when:

- A residence homestead designation applies to more than one urban lot or adjacent acreage.
- Required by a mortgage loan.
- A property has multiple owners with undivided interests.

One large commercial property has an assemblage of tracts. the related accounts by electronic links or flags to indicate that they are components of the parent account. The EARS record layout allows two ways to report parent accounts and their related accounts. The appraisal district can report:

- Only the parent account if it includes all the required information, such as total value, land area or applicable exemptions, for the entire tract inclusive of the related accounts.
- All related accounts separately if they are linked together (flagged) by a field that identifies the shared parent account number.

If the appraisal district reports related accounts separately, PTAD will combine the values from each portion of the parent account into one record. PTAD will use this combined record for selecting samples used in the school district PVS.

What Should Be Considered in Determining Property Classification?

Appraisal districts should consider current property use to determine the appropriate property classification. **Exhibit 1** lists the classifications for appraisal districts to use when reporting property to our office. Contact PTAD for assistance if you have doubts about classifying a property.

Exhibit 1
Property Classifications

Category	Property Type
A	Real Property: Single-family Residential
B	Real Property: Multifamily Residential
C1	Real Property: Vacant Lots and Land Tracts
C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
F1	Real Property: Commercial
F2	Real Property: Industrial and Manufacturing
G1	Real Property: Oil and Gas
G2	Real Property: Minerals

Category	Property Type
G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes
H2	Tangible Personal Property: Goods in Transit
J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
O	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property and subcategories

What Happens if Property is Misclassified?

Misclassified property leads to inaccurate taxable value estimates. School districts may request a school district PVS audit after certification to rectify errors; however, it may take several months for school funding payments to be adjusted. Appraisal districts should review property classifications annually and make corrections within their systems prior to submitting EARS files. If PTAD identifies misclassified property, it will notify the appraisal district and request that the appraisal district correct its system. If the appraisal district fails to correct the misclassification, PTAD may refer the issue to the Methods and Assistance Program (MAP) team for review during the appraisal district's next MAP review.

CATEGORY A

Real Property: Single-family Residential

Which Properties are Classified in Category A?

Category A property includes single-family residential improvements and land on which they are situated.

Typically, Category A property is single-family homes on tracts of land or platted lots. They may or may not be within the city limits or close to a city. **Exhibit 2** shows property that should be classified as Category A.

Even a large tract of land should be classified as Category A when its use is residential. The appraisal district should identify all land associated with the residence as residential when the land is primarily used to enhance the enjoyment of the residence. This is true whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not have the potential to qualify for agricultural appraisal. See the Category E section for additional information on properly classifying rural land, not qualified for productivity valuation, and the residential improvement.

Exhibit 2
Category A Property

Single-family residential homes
Vacant lots attached as part of a homestead
Townhouses
Condominiums
Row houses
Owner-occupied duplexes
Mobile homes located on land owned by the same person

Often a residential property consists of more than one tract of land or lot. The most common example is a residence homestead that consists of a single-family residence on a platted lot and an adjacent unimproved, platted lot used by the same owner as their residence homestead. An appraisal district might establish one account for each lot and classify the improved lot as Category A and the unimproved lot as Category C1. When residential property consists of more than one lot, the appraisal district must associate the two accounts when reporting to PTAD. As discussed above, this can be done by reporting one parent account with all information or by reporting the two related accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one Category A.

Important Notes in Classifying Single-family Residential Property

- Even though the Tax Code provides an acreage limit for residence homesteads, there is no acreage limit for Category A property. Property use is the primary determining factor in single-family residential property; however, single-family residential property on land that is eligible to qualify for agricultural use due to productivity should be classified as Category E.
- Appraisal districts should classify all non-farm or ranch single-family residential property as Category A unless the property is real property inventory.
- The land and all residential improvements constitute one residence.
- If the residence has never been occupied and is residential inventory, appraisal districts should classify it as Category O property.
- All Category A improvements will be on land that is also classified as Category A.
- Category A does not include improvements located on land classified as Category D1 or E.

Category A Classification Questions

Q. A rural subdivision in my district is located 2.5 miles from the city limits. The lots in the subdivision are six acres or less. Currently, only one house has been constructed in the subdivision. How should I classify this house?

A. If the use of the land and house is residential, you should classify the property as Category A, unless it qualifies as residential inventory. If the residence has never been occupied, it qualifies as residential inventory and you should classify it as Category O. If the current and primary use of the subdivision is to put residential houses on each platted tract, you should classify it as Category A once it is occupied because a platted subdivision will no longer qualify for agricultural use.

Q. I received a homestead exemption application for a house located on a small farm of 40 acres. The owner requested that three acres be included in his homestead exemption. Is the house in Category A?

A. No. The fact that most of the land in this example is not included on his homestead exemption indicates that the primary use is not residential. You should classify the house and three acres designated for residential use as **Category E**. You should classify the remainder of the land as Category D1 if it qualifies for open-space designation.

Q. A property owner owns a house but does not, however, own the land. Is this Category A?

A. Yes. This is Category A.

Q. A mobile home and land are listed separately but are owned by the same person. In which categories should I report the properties?

A. When the mobile home and land are owned by the same person, the appraisal district should report both accounts as Category A.

Q. A single-family residence was included as Category A. Before Jan. 1, the improvements were destroyed. How should I classify the property?

A. If all improvements were removed, the remaining value would be attributable to the lot. Although the lot may have utilities in place, the principal use of the property would be a building site. You should classify the lot as Category C.

Q. One of our citizens owns a home and an adjacent lot. Both the home and lot are used as a residence. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as a residential property under Category A?

A. The classification of any property depends on its use. If the vacant lot is a combined account and used as primarily an extension of the residence, the appraisal district should classify the lot as Category A. If it is a separate account and a vacant lot, the appraisal district should classify it as Category C.

CATEGORY B

Real Property: Multifamily Residential

Which Properties are Classified in Category B?

Category B property is residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner's portion are reported in Category A. **Exhibit 3** shows property classified as Category B.

Exhibit 3
Category B Property

Apartment complexes
Duplexes, not owner-occupied
Triplexes
Fourplexes
Apartments above street-level stores, if listed separately

If listed separately, apartments located above street-level stores or offices are also included in Category B. If not listed separately, the predominant use by value determines classification.

Important Notes in Classifying Multifamily Residential Property

- Do not confuse Category B property with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real property (Category F1) and never classified as Category B.
- Do not classify owner-occupied duplexes that are residence homesteads as Category B. Classify them as Category A.
- Classify non-owner-occupied duplexes as Category B.
- Classify all triplexes and fourplexes as Category B, regardless of whether the property owner occupies a unit.
- Do not classify condominiums or townhomes as Category B. They are Category A.
- If the property is owned by a developer or builder, has never been occupied and meets the other tests as residential property, classify it as Category O.
- Apartment complexes may also include retail and/or office space. If this is a predominantly mixed used property, classify accordingly. If the predominate property use is multifamily with a small retail and/or office space, classify the property Category B. If the entire first floor of an apartment building is retail and/or office space, split out the retail and/or office area as Category F.

Category B Classification Questions

Q. The owner of a duplex lives in one of the units. He applies for and receives a homestead exemption on the part of the duplex in which he resides. How should I classify the duplex?

A. You should classify an owner-occupied duplex with a residence homestead exemption as Category A.

Note: If the owner occupies one of the units in a triplex or a fourplex, classify the property as Category B. Owner-occupancy does not change the classification for triplexes and fourplexes.

Q. An attorney owns a three-story building on a main street. The street-level floor contains an office and three apartments. The upper two floors consist solely of apartments. How should I classify this property?

A. The predominant use by value of this building is multifamily residences. You should classify it as Category B.

Q. Are hotels and motels included as Category B

A. No. Hotels and motels are not considered multifamily residences. Appraisal districts must classify hotel and motel real property as Category F1 and the personal property as Category L1.

Q. How do I classify a multifamily housing project that qualifies for exemption under Tax Code Section 11.1825?

A. Because the use of this property is multifamily, you should classify the property in Category B whether the exemption is for the total value or only a portion of the value.

CATEGORY C1

Real Property: Vacant Lots and Tracts

Which Properties are Classified in Category C1?

Generally, Category C1 property is small vacant tracts of land that are typically most suited for use as a building site and do not have the potential to qualify for agricultural use. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Category C1.

Category C1 property is usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Category O property, it is considered real property inventory and that appraisal district should classify it as Category O property.

Lots with nominal improvements that do not appear appropriate for classification as Categories A, B, E or F property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the appraisal district should classify the lot as Category C1. Again, classification is determined by use, and generally Category C1 is most suited for use as a building site.

Important Notes in Classifying Vacant Lots

- Vacant lots are potential building sites or are reserved for recreational use.
- Vacant lots are usually described in terms of lot and block, abstract or section identified by a subdivision name.
- Vacant lots have no minimum or maximum size requirement

Category C Classification Questions

Q. A single-owner property has 50 vacant acres located 30 miles outside the city limits. The land's primary use is to graze cattle. The owner has subdivided the land into 10 five-acre tracts. Should I classify these tracts as vacant lots?

A. No. In this example, the primary use of the land is agricultural, and if it qualified as open-space land, you should classify it as Category D1. However, if the land is developed and no longer qualifies for agricultural use, but still has the potential, you should classify the individual sites as Category E.

Q. A builder owns one unimproved three-acre parcel on which he intends to build a home for sale. Is this Category C1?

A. If this property qualifies as residential inventory, classify it as Category O property; if not, classify it as Category C1.

Q. An individual purchased a building site in anticipation of constructing a residence. The site has utilities, curbs, gutters, sidewalks and a street entrance. Should I classify it as something other than Category C1?

A. The principal use of the property determines the category. Although the site is prepared, it should be considered a vacant lot and classified as Category C1 until the residence is constructed; then the class changes from Category C1 to Category A.

Q. If a lot has a partially completed house that is not yet habitable, how should I classify the lot?

A. Because the use is residential, classify the lot and the partially completed residence as Category A.

CATEGORY C2

Real Property: Colonia Lots and Land Tracts

Which Properties are Classified in Category C2?

Category C2 is limited to colonia lots and land tracts. Colonia lots are housing developments along the border region that lack basic services such as drinking water, sewage treatment and paved roads. Local Government Code Chapter 22 prohibits selling them.

PTAD only accepts Category C2 records from counties authorized to have colonias within their borders, according to the Border Colonia Geographic Database maintained by the Office of the Attorney General.

Important Notes in Classifying Colonia Lots

- Some appraisal districts use internal category divisions such as C1, C2 and C3 to classify properties for appraisal district purposes. Appraisal districts should update records to reflect a valid PTAD classification prior to submitting EARS.
- To confirm whether your county may have colonias, visit the Border Colonia Geographic Database, maintained by the Office of the Attorney General at https://www.texasattorneygeneral.gov/divisions/colonias-database.
- Vacant lots have no minimum or maximum size requirement.

Category C2 Classification Questions

Q. There is a small vacant tract of land that recently sold and is awaiting development. Should I classify it as a colonia vacant lot?

A. No. The vacant lot is not classified as a colonia because colonias are prohibited from sale. Most likely, you should classify this as Category C1.

CATEGORY D1

Real Property: Qualified Open-space Land

Which Properties are Classified In Category D1?

Category D1 includes all acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H. **Exhibit 4** gives the subclassifications for agricultural and timberland.

Exhibit 4
Sub-classifications for Agricultural and Timberland

Irrigated Cropland
Dry Land Cropland
Barren/Wasteland
Orchards
Improved Pasture
Native Pasture
Temporary Quarantined Land
Timber at Productivity
Timberland at 1978 Market Value
Timberland at Restricted Use
Transition to Timber
Wildlife Management
Other Agricultural Land as defined in Tax Code Section 23.51(2)

Important Notes in Classifying Qualified Open-space Land

- Appraisal districts must report each subclass of agricultural or timber use property in EARS, and the land class should be a part of the appraisal record of the property on the appraisal district's records system.
- Category D1 does not include the improvement value for barns or houses on agricultural land; however, fences and earth reshaping, such as earthen dams, contouring and trenching, are considered part of the land and reported in Category D1. Appraisal districts should classify farm and ranch improvements, other than residences, as Category D2.
- While the land under farm and ranch improvements can qualify as open-space land, the land under residences cannot. Appraisal districts should classify residences and the non-qualifying rural land directly attributed to the residences as Category E.
- Appraisal districts may report any size tract in Category D1. If the land is appraised as open-space land, appraisal districts should classify it as Category D1 regardless of size

Category D1 Classification Questions

Q. A farmer owns a 200-acre tract of land, and the land is receiving productivity appraisal. Additionally, the farmer's primary residence (homestead) is located on the land. Which properties should I classify as Category D1?

A. Classify the acreage receiving productivity appraisal as Category D1. The residence and land that is a part of the homestead do not fit within Category D1. You should classify these as Category E.

Q. A farmer owns three tracts of land. The first is a 10-acre tract with four storage barns. The second is a 225-acre wheat and cotton farm. Both the first and second tracts qualify for productivity valuation. The third tract is two acres on which the farmer has his primary residence homestead. Which properties do I classify as Category D1?

A. Both the 225-acre wheat and cotton farm and the 10-acre tract fit within Category D1. Report the subclass for each agricultural use category. You should classify the value of the four barns as Category D2 and the homestead's two acres and residence as Category E.

CATEGORY D2

Real Property: Farm and Ranch Improvements on Qualified Open-space Land

Which Properties are Classified In Category D2?

Category D2 includes improvements, other than residences, associated with land reported as Category D1. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

Appraisal districts should classify property by its predominant use, and therefore, land separated from a larger tract for residential purposes is classified as Category E. Classify other farm and ranch land that qualifies for open-space land appraisal as Category D1.

Important Notes in Classifying Farm and Ranch Improvements on Qualified Open-space Land

- Category D2 includes farm and ranch improvements, such as barns and other structures, on qualified open-space land. Do not classify these improvements as Category E.
- Residences and rural land that are not qualified as open-space do not fit within Category D2, and appraisal districts should classify as Category E.

Category D2 Classification Questions

Q. A farmer lives on a 4.5-acre tract of land on which he grows tomatoes. He claims a half-acre for homestead exemption purposes and receives productivity appraisal on the remaining land. What is the proper classification of the house?

A. The house and the half-acre are Category E. You would not include a residence in Category D2. Classify the remaining four acres as Category D1 and indicate the appropriate subclass of agricultural use.

Q. A rancher owns 1,000 acres. He runs a large cow calf operation on the land and uses a barn, several sheds and other structures located on the land for the agricultural operation. The owner provides residences for ranch hands on five acres. The land is also leased for hunting, and the owner allows day hunters to rent cabins and rooms in a lodge located on 10 acres. How should I classify this property?

A. Classify the 985 acres used for the cow calf operation, including the land under the improvements used in the agricultural operation, in Category D1. Classify the improvements used in the agricultural operation, such as the barn, shed and other structures, as Category D2. Classify both the five acres and residential improvements provided to the ranch hands and the 10 acres and cabins and lodge as Category E.

CATEGORY E

Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements

Which Properties are Classified in Category E?

Category E includes only rural land that is not qualified for productivity valuation and the improvements on that land, including residences. Appraisal districts may report any size tract in Category E.

As always, primary use is the determining factor in classifying property. If the land is used as residential inventory, commercial, industrial or other purposes, classify the property by that use. Likewise, if the land qualifies as open-space land for productivity appraisal, the use determines its classification as Category D1. If the land does not fit in these other categories, report it in Category E.

Important Notes in Classifying Rural Land:

- The number of acres included for homestead exemption purposes does not change the classification of these properties.
- Category E does not include the improvement value of all barns, sheds, silos and other outbuildings on qualified land. Classify this type of property as Category D2.
- Category E does not include land under barns, sheds, silos and other agricultural outbuildings. Classify this type of property as Category D1.
- Classify the value of the land not receiving productivity appraisal and used for residential purpose as Category E

Category E Classification Questions

Q. A businessman recently purchased a 1,000-acre tract that he is holding to be developed into ranchettes. The tract is not qualified for productivity valuation and has not yet been subdivided or developed in any way. How should I classify the 1,000-acre tract?

A. Classify the 1,000-acre tract as Category E as it is not qualified for open-space land appraisal and does not fit into any other property category.

Q. A residential improvement lies 15 miles outside the city on 200 acres, eight of which are claimed as homestead. The other 192 acres of land are held for future sale. No farming or ranching activity exists on the land. How should I classify the improvement?

A. Classify the entire acreage and the residential improvement as Category E because none of the acreage qualifies as open-space land.

CATEGORY F1

Real Property: Commercial

Which Properties are Classified in Category F1?

Category F1 property includes land and improvements associated with businesses that sell goods or services to the public. Businesses considered commercial businesses include: wholesale and retail stores, shopping centers, office buildings, restaurants, hotels and motels, gas stations, parking garages and lots, auto dealers, repair shops, finance companies, insurance companies, savings and loan associations, banks, credit unions, clinics, nursing homes, hospitals, marinas, bowling alleys, golf courses and mobile home parks.

Warehouses present a unique classification challenge. The appraisal district may classify some warehouses as commercial real property (Category F1) and others as industrial real property (Category F2).

First, consider whether the warehouse is used as a part of the manufacturing process. Review the location, ownership and goods located within the warehouse to determine its use.

Classify a warehouse that receives goods from more than one manufacturer or distributor to sell wholesale or retail is used for commercial purposes as commercial real property in Category F1, but classify the personal property located within the warehouse as commercial personal property in Category L1.

Examples of warehouses that should be classified as Category F1, commercial real property, include:

- A warehouse that buys finished clothing from several manufacturers and sells it to wholesale or retail outlets.
- A warehouse that operates primarily as a retail outlet.

Do not classify warehouses used in connection with a manufacturing process in Category F1. These industrial warehouses are usually on or near the site of the manufacturing plant and normally owned by the manufacturer. If a warehouse provides storage as part of a manufacturing process, classify it as industrial real property (Category F2).

See discussion in Category F2 for more information on properly classifying industrial warehouses and their contents.

Do not classify personal property associated with commercial real property in Category F1. Likewise, do not classify industrial property in Category F1. Other classifications exist for these properties.

Important Notes in Classifying Commercial Real Property

- Include both the land and improvement value. The land may be appraised by the appraisal district and the improvement by an appraisal firm. Classify the total land and improvement value as Category F1.
- Do not include commercial personal property as Category F1.

Category F1 Classification Questions

Q. A development company owns a 360-unit time-share condominium complex. How should I classify this property?

A. Because this property is operated as a commercial business, classify the real property value as Category F1 and the personal property as Category L1.

Q. One of our citizens owns a business and an adjacent lot that are both used for commercial purposes. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as commercial real property under Category F1?

A. The classification of any property depends on its use. Because the adjacent lot is used in conjunction with a commercial business, classify it as Category F1.

Q. A telephone store is owned and operated as an independent operation by AT&T. The store sells and repairs telephones. How is this property classified?

A. Even though a utility company owns this store, it is operated as a commercial business and is not a necessary component of utility operations. Classify the property as Category F1.

Q. If a motel suite establishment, such as a motor inn, rents by the month, is it classified as Category B or Category F1?

A. Because the motor inn rents the units on a short-term basis, classify it as Category F1.

Q. A discount store chain purchases merchandise from several manufacturers for distribution to its company stores. Should its warehouse be classified as Category F1?

A. Yes. The warehouse is not part of the manufacturing process. When property is used for storing merchandise purchased from more than one manufacturer, which will be distributed to retail outlets, it is considered commercial property.

CATEGORY F2

Real Property: Industrial

Which Properties are Classified in Category F2?

Category F2 property is the land and improvements used by businesses that add value to a product through development, manufacturing, fabrication or processing of that product.

Business considered industrial businesses include cotton gins, processing plants, paper mills, steel mills, refineries, warehouses storing for a manufacturing facility, cement plants, chemical plants, canning companies and clothing manufacturers.

As discussed for Category F1, warehouses present a unique classification challenge. If the warehouse is used as a part of the manufacturing process, the appraisal district should classify it as an industrial warehouse in Category F2.

For example, an appraisal district should classify a warehouse that stores various kinds of cloth, materials and supplies used by a manufacturing plant to manufacture clothing in Category F2. The warehouse containing these items ensures the efficient operations of the manufacturing business by providing an uninterrupted supply of vital resources. Classify the personal property located within the industrial warehouse as industrial personal property in Category L2.

Also classify a warehouse that only functions to receive the finished clothing from a manufacturing plant as it is manufactured, and then distributes it to wholesale or retail outlets, as Category F2. This warehouse enables the factory to maintain a regular and efficient production schedule by producing clothing even when there is no immediate buyer.

See discussion of commercial real property in Category F1 for additional information on properly categorizing warehouses and their contents

Important Notes in Classifying Industrial Real Property

- Include the value of both the improvements and the land necessary to the industrial operation. The appraisal district may appraise the land, and an appraisal firm may appraise the improvement. The total land and improvement value, however, is classified as Category F2.
- Classify all equipment that would not normally be removed as Category F2 property improvement value. If removing the equipment would damage the structure to the extent that the cost to repair surpasses the market value of the property removed, the equipment is considered real property.
- Do not include additional tracts of land held by the company if that land is not a part of the manufacturing operation.

Category F2 Classification Questions

Q. A paper company owns a paper mill on a 350-acre tract of land. The mill, employee and visitor parking lot, warehouse, employee recreation area and storage yard are on 50 acres of land. Should I classify the 350 acres of land as Category F2?

A. No. Only classify the 50 acres associated with the mill and mill facilities as Category F2. Classify the remaining 300 acres of vacant land as Category E if it does not qualify for open-space land appraisal.

Q. Is the equipment of a gas processing plant considered Category F2?

A. Yes. Classify the land, buildings and value of fixed equipment as Category F2, but classify all inventories and other equipment value of the plant as Category L2.

Q. A manufacturing facility stores inventory in a location across town. The manufacturing facility does not have enough storage area to warehouse inventory on-site. Should I classify the warehouse as Category F2?

A. Yes. Because the property is used as part of the manufacturing process and warehouses excess inventory that cannot be stored on-site, classify the warehouse as Category F2.

Q. A grain elevator has storage and processing facilities for grain. Should I classify this as Category F2?

A. Yes. The processing and storage facilities are a necessary part of the operation and add value to the product. Classify the property as Category F2.

Q. How should I classify wind turbines operating on a wind farm?

A. A wind farm, also known as a wind power plant, uses wind turbines to generate electricity. These large turbines are affixed to the land and should be classified as Category F2. If owned and operated by an electric utility company serving Texas but outside the Electric Reliability Council of Texas (ERCOT) operating area, the wind farm should be classified as Category J. (See

the following question and Category J section for additional information.)

Q. An electric generation plant was just built in the district. In what category should I classify the plant?

A. If the plant is within the operating area of ERCOT, classify the property as Category F2. If the plant is outside the ERCOT operating area, classify the property as Category J.

CATEGORY G

Real Property: Oil and Gas, Minerals and Other Subsurface Interests

Which Properties are Classified in Category G?

Category G includes the non-exempt value of oil and gas, other minerals and certain interests in subsurface land. Mines, quarries, limestone, sand, caliche, gravel and other substances that are part of the land are not minerals, but they are classified in Category G as subsurface interests in land.

Category G includes three subcategories:

- Category G1 includes oil and gas interests.
- Category G2 includes minerals other than oil and gas, such as uranium, lignite and other substances defined as minerals.
- Category G3 includes interests in subsurface land, such as limestone, sand, caliche, gravel and other substances that are not defined as minerals. It also includes real property defined as mines and quarries.

Certain mineral interests are exempt from taxation, and appraisal districts should report this property in Category XC. Tax Code Section 11.146 states:

(a) "A person is entitled to an exemption from taxation of a mineral interest the person owns if the interest has a taxable value of less than $500."

(b) "The exemption provided by Subsection (a) applies to each separate taxing unit in which a person owns a mineral interest and, for the purposes of Subsection (a), all mineral interests in each taxing unit are aggregated to determine value."

See the section on Category X for more information on reporting exempt property.

Important Notes in Classifying Oil and Gas, Minerals and Other Subsurface Interests

- Appraisal districts should report equipment fixed to the property that is used to produce products such as oil, gas, lignite, coal and gravel in the applicable subcategory.
- Do not include surface land value as Category G1. Categorize the surface land according to the principal use of the property. For instance, when the surface land is used for agriculture or farming, classify the surface land as Category D1.
- The value of Category G property includes producing minerals and nonproducing minerals unless Tax Code Section 11.146 exempts them.

Category G Classification Questions

Q. An oil company has a mineral lease on 8,000 acres of an existing 20,000-acre ranch. Oil has been discovered on the leased land. Which values should I classify as Category G?

A. Classify the value of the non-exempt producing and nonproducing oil and gas reserves as Category G1. Tax Code Section 1.04 defines property as any matter or thing capable of private ownership. Real property, in this case the land and the minerals in place, can each have separate owners. Classify the mineral interest in the 8,000 acres as Category G1 and the 20,000 acres of surface land as Category D1.

Q. An oil company has a storage tank, which is fed by incoming lines from the oil field. How should I classify this property?

A. Activities that take place after the oil and gas has been produced do not qualify as Category G1. Produced wellhead fluids such as crude oil, natural gas and brine must be processed before sale, transport, reinjection or

disposal. This is field processing and involves separating crude oil from solids and water, removing dissolved gas so that it is safe to be transported and stored. Additional cleaning and treating may be necessary before the crude oil may be stored in tanks. At this point, classify the oil and tanks as Category L2 Personal Property Industrial and Manufacturing.

CATEGORY H1

Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes

What is Classified in Category H1?

Category H1 property includes automobiles, motorcycles and light trucks not used to produce income and subject to taxation under Tax Code Section 11.14.

Non-income-producing vehicles are exempt from taxation unless the governing body of a taxing unit has taken an official action to tax them. Appraisal districts are not required to list or appraise exempt vehicles. If non-income-producing vehicles are on the appraisal roll as exempt property, classify them as Category XV.

Important Notes in Classifying Non-income-producing Vehicles

- Includes non-income-producing vehicles only. Classify income-producing vehicles as Category L1.

Category H Classification Questions

Q. A fast food restaurant has a delivery fleet of five small vans. Should I classify the value of these vans as Category H1?

A. No. Because the restaurant uses the vans to produce income, classify them as Category L1.

Q. An individual owns a sedan and a station wagon subject to local option taxation under Tax Code Section 11.14. Should I classify these vehicles as Category H1?

A. Yes. Classify the vehicles as Category H1 because they are privately owned vehicles and not used for income-producing purposes.

CATEGORY H2

Tangible Personal Property: Goods in Transit

Which Properties are Classified in Category H2?

Category H2 property includes personal property stored under a contract of bailment by a public warehouse operator and identified according to the provisions of Tax Code Section 11.253.

This property is commonly called "Goods-in-transit" and is defined as tangible personal property that is:

- Acquired in or imported into this state to be forwarded to another location in this state or outside of this state.
- Stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in this state that are not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property.
- Transported to another location in this state or outside of this state not later than 175 days after the date the person acquired the property or imported the property into this state.

While goods in transit are exempt under law, the provisions allow local taxing entities to elect to tax these properties. Appraisal districts report the value of these goods before applying the exemption in Category H2.

Important Notes in Classifying Goods in Transit

- Goods-in-transit does not include oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory or retail manufactured housing inventory.

Category H2 Classification Questions

Q. What is the primary difference between Goods-in-transit and freeport goods?

A. Freeport goods are stored on the owner's property and remain in the control of the owner throughout the transportation process.

CATEGORY J

Real and Personal Property: Utilities

Which Properties are Classified in Category J?

Category J includes the real and personal property of utility companies and co-ops. Usually, utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. Exhibit 5 gives the subcategories for Category J.

Exhibit 5
Utility Subcategories

J1	Water Systems
J2	Gas Distribution Systems
J3	Electric Companies and Electric Co-ops
J4	Telephone Companies and Telephone Co-ops
J5	Railroads
J6	Pipelines
J7	Cable Companies
J8	Other
J9	Railroad Rolling Stock (for County Only)

Appraisal districts classify most electric generation plants and equipment as Categories F2 and L2, respectively. This is a result of the restructuring of the electric generation industry in Texas and the separation of businesses owning generation facilities from businesses owning electric transmission and distribution utilities.

Classify generation facilities and electric utility companies serving Texas but outside the ERCOT operating area as Category J.

Classify transmission and distribution facilities and equipment as Category J.

Important Notes in Classifying Utility Properties

- Do not classify property owned by a utility company that is not an operating component of the company as Category J. Classify the property by its predominant use.
- Classify construction work in progress to be used in the operation of the utility company as Category J.
- Classify railroad rolling stock used in the operation of a railroad as Category J9.
- Do not classify rail cars owned and operated by other entities in Category J. They are personal property and classified as L1 or L2 depending on their use.

Category J Classification Questions

Q. A large telephone company owns an office building that houses its regional staff. In addition, it owns a warehouse, garage and storage yard that houses trucks, equipment and inventory. How do I classify this property?

A. Because this property is necessary to the operation of the telephone company, classify all the property as Category J.

Q. A railroad owns 10 acres of right-of-way through a 100-acre ranch under a different ownership. What should I classify as Category J?

A. Only classify the 10 acres of right-of-way owned by the utility as Category J.

Q. An oil company that owns a pipeline also owns 15 drilling rigs. Are the drilling rigs Category J?

A. No. Property classification is based on use. Classify drilling rigs as Category L2.

Q. An affiliate company owns the electric transmission lines that run from an electric generation plant located in my county. How should I classify the property?

A. First, determine whether the electric generation plant is located inside or outside the ERCOT operating area. If the plant is inside ERCOT, classify the electric generation plant as Category F2 and classify the electric transmission lines as Category J. If the plant is outside ERCOT, classify both the plant and the transmission lines as Category J.

CATEGORY L1

Personal Property: Commercial

Which Properties are Classified in Category L1?

Category L1 includes the personal property of businesses that sell goods or services to the public.

Commercial personal property includes:

- Merchandise inventory, supplies, computers, cash registers, other moveable business equipment, furniture and fixtures in the store.
- Furniture, fixtures, equipment, supplies and inventory located in the office building.

Not all personal property stores in a warehouse is considered commercial personal property. See the discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.

Any income-producing tangible personal property that has a value of less than $2,500 should be reported in Category XB for exempt property (Tax Code Section 11.145).

Important Notes in Classifying Commercial Personal Property

- Classify all personal property of a commercial business as Category L1.
- Do not include the real property of a business in Category L1. Classify commercial real property as Category F1.
- Category L1 includes vehicles used for income-producing business purposes.
- Category L1 includes the value of boats, aircraft and other recreational vehicles owned by a commercial business.

Category L1 Classification Questions

Q. A local developer owns a Lear jet that she uses for business trips. How should I classify this aircraft?

A. The aircraft is considered a part of the business operation. Classify it as Category L1.

Q. An oil company owns several drilling rigs. How should I classify this personal property?

A. Drilling rigs add value to the product (oil and gas) by developing the lease and making the product available for recovery. Classify these properties as Category L2, as described below. Do not classify them as Category L1.

Q. Should I classify distribution warehouse inventory for a manufacturer that distributes its goods to wholesalers as Category L1?

A. No. Because this warehouse inventory is a part of the manufacturing operation, classify it as Category L2.

CATEGORY L2

Personal Property: Industrial and Manufacturing

Which Properties are Classified in Category L2?

Category L2 properties include the personal property of businesses that add value to a product through development, manufacturing, processing or storage of that product. (See discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.)

Industrial personal property includes manufacturing machinery and equipment, computers, barges, commercial watercraft, trucks, heavy equipment, inventory stock, drilling rigs, portable tools, furniture and fixtures, raw materials, goods in process and finished goods.

Important Notes in Classifying Industrial Personal Property

- Classify all personal property used in the production of a product as Category L2.
- Classify automobiles, trucks, aircraft, watercraft, recreational vehicles and heavy equipment owned by an industrial firm as Category L2.
- Do not classify the real property of an industrial firm as Category L2; industrial real property belongs in Category F2.

Category L2 Classification Questions

Q. Should I classify the personal property inventory of a well service company as Category L2?

A. No. Classify personal property inventory, supplies, equipment, furniture and fixtures of a commercial business as Category L1.

Q. An oil company has a storage yard where equipment that services a drilling operation in the area is stored. How do I classify these properties?

A. Classify the land and any improvements as Category F2. Classify the equipment as Category L2. Do not include this value in Category G. Category G only applies to the nonexempt value of producing and non-producing minerals and to the equipment used in production.

Q. Are support facilities such as compressed air, steam and dehumidification in a manufacturer's building considered Category L2?

A. No. Classify these as Category F2 because they are an integral part of the building.

CATEGORY M

Mobile Homes and Other Tangible Personal Property

Which Properties are Classified in Category M?

Category M includes mobile homes and other personal property, such as non-income-producing boats, travel trailers and personal aircraft.

Category M includes two subcategories:

- Category M1 includes mobile homes on land owned by someone other than the owner of the mobile home.
- Category M2 includes taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll.

Category M1 is an exception to the rule of classifying property by its predominant use. Even if a mobile home is used for residential purposes, classify it as Category M1 if the mobile home and land have different owners. When a mobile home is on land owned by the same owner, report the land and mobile home as one account, classified as Category A or E depending on location. Classify travel trailers that are structures as defined as taxable by Tax Code Section 11.14(b) as Category A or E (if on owned land) or Category M1 (if on rented land).

Non-income-producing personal property includes boats, travel trailers and personal aircraft and is exempt under Tax Code Section 11.14 unless the governing body of a taxing unit takes an official action to tax non-income-producing personal property. Classify taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll as M2 property. If this property is exempt, classify it as Category XV. The law requires PTAD to treat Category M2 as totally exempt in the school district PVS.

Classify boats, travel trailers and personal aircraft that are used to produce income are taxable as Category L1 (used as part of a commercial business) or Category L2 (used as part of an industrial business).

Important Notes in Classifying Other Personal Property

- Personal property shown as Category M must be individually owned. Category M property is owned by individuals and typically used for residential or recreational purposes and not for generating income.
- Do not classify property owned by businesses or listed in the name of a business in this category. The property's current use determines the classification.
- Do not classify income-producing property as Category M2.

Category M Classification Questions

Q. An insurance executive uses an airplane owned by his company and listed in the name of his company. Should I classify the aircraft as Category M?

A. No. This airplane, though it may sometimes be used for pleasure and recreation, is an asset of the company and, therefore, considered business personal property. Classify it as Category L1.

Q. A mobile home is located on the owner's land. He also owns a recreational boat and travel trailer subject to taxation. Should I classify these properties as Category M?

A. You should only classify the boat and travel trailer as Category M. Classify the mobile home and lot as Category A or E, as both are owned by the resident and used for residential purposes.

Q. My district has a mobile home park consisting of eight acres and 35 mobile homes. All the mobile home spaces are leased. Which properties do I classify as Category M?

A. Only classify the mobile homes in the park as Category M1. You should classify the land as Category F1.

CATEGORY N

Intangible Personal Property

Which properties are classified in Category N?

Properties defined as intangible pursuant to Tax Code Section 1.04(6) are classified as Category N. Common examples of intangibles are the stock values of insurance companies and savings and loan associations.

Important Notes in Classifying Intangibles

- Most intangible property is exempt from taxation by law pursuant to Tax Code Section 11.02.
- Do not classify property with undetermined codes as Category N.

Category N Classification Questions

Q. Our district has several undetermined codes. Do I classify these as Category N?

A. No. Do not use Category N as a "catch-all" category. Contact PTAD if you have a classification question.

Q. I have no intangible property in my district. Do I need a Category N on my tax roll?

A. No. You do not need to create a Category N if you have no value to report. However, self-reports do provide a place to record Category N property value. Reserve Category N for intangible personal property if it is needed in the future.

CATEGORY O

Real Property: Residential Inventory

Which Properties are Classified in Category O?

Category O property is residential real property held as business inventory and appraised as a unit. Category O property:

- Is under the same ownership.
- Is contiguous or located in the same subdivision or development.

- Is held for sale in the ordinary course of business.
- Is subject to zoning restrictions limiting them to residential use. If not subject to zoning, they are subject to enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
- Has never been occupied for residential purposes.
- Is not presently leased or producing income.

Important Notes in Classifying Residential Real Property Inventory

- Only classify property as Category O if all the above criteria are met for the property.
- If the criteria are met, classify both the land and improvement as Category O.

Category O Classification Questions

Q. A 300-acre tract of land is subdivided into one-acre tracts. One house was built on a lot as a commercial venture. The house has never been occupied, nor any of the lots developed. They are for sale in the normal course of business. Do I classify the property as Category O?

A. Yes. The properties are owned by the same person, contiguous and have never been occupied. The appraisal district appraises the properties as a unit and classifies them as Category O.

Q. A local developer built 35 homes in a subdivision. Ten have sold and are occupied. The others are for sale but remain vacant. Which properties should I classify as Category O?

A. Classify the 25 houses that are vacant as Category O. Classify the 10 houses that have sold and are residences as Category A.

CATEGORY S

Special Inventory

Which Properties are Classified in Category S?

Category S accounts include certain personal property of businesses that provide items for sale to the public. These personal property items are appraised based on total annual sales in the prior tax year. Special inventory and their applicable Tax Code provisions are defined as follows:

Sec. 23.121, Dealer's Motor Vehicle Inventory.

Dealer's motor vehicle inventory means all motor vehicles held for sale by a dealer. A motor vehicle is defined as a towable recreational vehicle or a fully self-propelled vehicle with at least two wheels which has as its primary purpose the transport of a person or persons, or property, whether the vehicle is intended for use on a public street, road or highway

Sec. 23.124, Dealer's Vessel and Outboard Motor Inventory.

Dealer's vessel and outboard motor inventory means all vessel and outboard motors held for sale by a dealer and includes any watercraft, other than a seaplane on water, used or capable of being used for transportation on water. This does not include:

- vessels of more than 65 feet in length, measured from end to end over the deck, excluding sheer; and
- canoes, kayaks, punts, rowboats, rubber rafts or other vessels under 14 feet in length when paddled, poled, oared or windblown.

Vessel also includes trailers that are treated as vessels if it is designed to carry a vessel and is either a trailer or semitrailer.

Outboard motor means any self-contained internal combustion propulsion system, excluding fuel supply, that is used to propel a vessel and is detachable as a unit from the vessel.

Sec. 23.1241, Dealer's Heavy Equipment Inventory.

Dealer's heavy equipment inventory means all items of heavy equipment that a dealer holds for sale, lease or rent in this state during a 12-month period. This equipment includes self-propelled, self-powered or pull-type equipment, including farm equipment or a diesel engine, that weighs at least 1,500 pounds and is intended to be used for agricultural, construction, industrial, maritime, mining or forestry uses. This type of equipment must be held by a dealer as defined by law and must meet other requirements of law.

Sec. 23.127, Retail Manufactured Housing Inventory.

Retail manufactured housing inventory means all manufactured homes that a retailer holds for sale at retail. Manufactured housing means:

- a HUD-code manufactured home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory; or
- a mobile home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.

Tax Code Section 23.127 refers to the definitions in Occupations Code Section 1201.003 for HUD-code manufactured home and mobile home, as summarized in **Exhibit 6**.

Important Notes in Classifying Special Inventory

- Advice from legal counsel is necessary to determine whether heavy equipment inventory qualifies for special appraisal. If it does not qualify, classify the property as Category L1.

Exhibit 6
Occupations Code Section 1201.003

HUD-Code Manufactured Home	Mobile Home
A structure: • constructed on or after June 15, 1976, according to the rules of the United States Department of Housing and Urban Development; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home. Does not include a recreational vehicle as defined by 24 C.F.R. Section 3282.8(g).	A structure: • constructed before June 15, 1976; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home.

CATEGORY X

Exempt Property

Which Properties are Classified in Category X?

Exempt property must meet legal requirements mainly detailed in the Tax Code. Owners of certain exempt properties need not file exemption applications with the appraisal district to qualify for the exemption: public property (Section 11.11), implements of husbandry (Section 11.161), family supplies (Section 11.15) and farm products (Section 11.16).

Other exemptions have local option provisions for taxation (Sections 11.111, 11.14, 11.24, 11.251, 11.252, 11.253 and 11.32). These exemptions are not required by law, and a local taxing unit can elect to provide the exemption.

Some exemptions are partial exemptions, such as residence homestead exemptions and organizations constructing or rehabilitating low-income housing.

Businesses operating in a foreign trade zone usually seek tax-exempt status for their inventory (imported goods) through renditions.

Exhibit 7 lists classifications designed to classify exempt property for reporting purposes only. It does not include all exemptions and is simply a reporting too. Residence homestead exemption information is captured in EARS and school district self-reports.

Exhibit 7
Exemption Classifications

Classification Code	Tax Code Section	Exemption
XA	11.111	Public property for housing indigent persons
XB	11.145	Income Producing Tangible Personal Property valued under $2,500
XC	11.146	Mineral interest property valued under $500
XD	11.181	Improving property for housing with volunteer labor
XE	11.182	Community Housing Development Organizations
XF	11.183	Assisting ambulatory health care centers
XG	11.184	Primarily performing charitable functions
XH	11.185	Developing model colonia subdivisions
XI	11.19	Youth spiritual, mental and physical development organizations
XJ	11.21	Private schools
XL	11.231	Organizations Providing Economic Development Services to Local Community
XM	11.25	Marine cargo containers
XN	11.252	Motor vehicles leased for personal use
XO	11.254	Motor vehicles for income production and personal use
XP	11.271	Offshore drilling equipment not in use
XQ	11.29	Intracoastal waterway dredge disposal site
XR	11.30	Nonprofit water or wastewater corporation
XS	11.33	Raw cocoa and green coffee held in Harris County
XT	11.34	Limitation on taxes in certain municipalities
XU	11.23	Miscellaneous Exemptions
XV		Other Exemptions (including public property, religious organizations, charitable organizations and other property not reported elsewhere)

Important Notes in Classifying Exempt Property

- Verify that a property cannot be properly classified in one of the other Category X designations before placing a property in Category XV.
- Mineral interest property and tangible business personal property within the allowed exemption amount should be classified as the appropriate X category.

Category X Classification Questions

Q. A school district recently purchased a house that it now uses for administrative offices. How should I classify the property?

A. Reclassify the property from Category A to Category XV. The property is now owned by the school district and used for a public purpose and is therefore totally exempt.

Q. A doctor purchased an old school and converted it into offices. How should I classify the property?

A. Reclassify the property from Category XV to Category F1. The formerly totally exempt property is now commercial real property and is taxable.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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Texas Comptroller of Public Accounts
Publication #96-313
January 2022

FIELD REFERENCE MANUAL

COLLIN CENTRAL APPRAISAL DISTRICT

REQUIREMENTS FOR SUBMITTING WORK TO DATA ENTRY

1. Submit work **in *Geo.id* order** in the subdivision folder. Not within a neighborhood-by AS.CODE. Separate property field review cards with changes from those with no change by rubber band or paper clip. Separate and sort cards with changes made to manufactured homes verses all other change cards and place the cards with changes in the front of the folder. Turn the subdivision folder into your senior appraiser's office.
2. It is necessary to use **red erasable** ink for property field review card changes. Print **legibly**. No pencil. Write changes in, above, or below the applicable field so that the change being requested is entered in the appropriate field. Please do not try to change an entry by writing over a previously written note. This practice is difficult for data entry staff to read.
3. For changes that need to go on every account in the subdivision or abstract, write them on the first card. (Example: *last inspection date*. If the date is not on the first card, the inspection date will not be updated) For other changes that need to go on all accounts, write them on the first card in the folder or on a piece of paper attached to the first card and explain to place change on all accounts.(Example: building attributes, MAPSCO code)
4. To delete *January 1 inspect* and *next inspect reason*, be sure to cross this information out on the field review card.
5. To inactivate a building permit or listing, place an X over the applicable permit status = *A* and write I. Active or inactive status of permits must be maintained by appraisers. *If the card was printed before permit information was loaded and you still want the permit inactivated you must put an "I' on the location of the field review card for permits.*
6. In the *remarks/sketch commands* field, when adding comments that will go on the *appraisal info* screen field = *remarks,* please first look at the existing comments and delete those no longer necessary. If you write comments or observations to yourself not intended for the *remarks* field, write them elsewhere on the card such as in the sketch box, or use a "post-it" note to remind you of the question you might have regarding that account.

7. Data entry cannot change a legal description unless it deals with an "improvement only" "M" mobile home account.. We can change the type of MH, label #, ser.#, etc on "R" mobile home accounts. Please get mapping to do any legal changes on mobile home "R" accounts if the change deals with *As.code, blk, lot,* or *land size*
8. Update correctly the land/imp SPTB code; do not expect data entry to know these.
9. If you are adding a detail segment to a sketch, it does not have to be to scale but it does have to square. If it is too small it is not legible. Do not try to insert the sketch commands for Data Entry. Also show that you are adding a detail not only in the sketch area but also in the *improvement valuation* fields, for example improvement 1 detail added = G covered porch, class, age, etc. If adding a detail which has existed but was not included in the sketch in prior years, please make the age equal to the rest of the improvement.
10. Any sketch which does not square will be returned to the appraiser for correction.
11. You may request data entry to reverse a sketch now that they have an efficient way to do this. Sticky note the account to reverse the sketch.
12. Be watchful for "post-it" notes that Data Entry may attach to a field review card. These need to be handled as soon as possible.
13. Do not submit changes on old review card with prior instructions. Print a fresh card.
14. When an existing house (A1, E1) is adding a new detail (i.e. an AA for the next year (not currently taxable) or partial for the current year), do not change the improvement SPTB code to A9 or A6 (if partial complete). The only thing that is new or percent complete for the next year is the detail of AA, unless the entire house is new for that year or the next year the improvement stays A1, E1.
15. When you are picking up a mobile home improvement make sure you get the serial numbers and HUD numbers, make and model. Mark these items along with the dimensions on the card and separate these cards from other data entry in the front of the folder. The manufactured home department will research all information for the account.

COLLIN CENTRAL APPRAISAL DISTRICT

FIELD WORK PROCEDURES

TOOLS

FIELD REVIEW SHEET

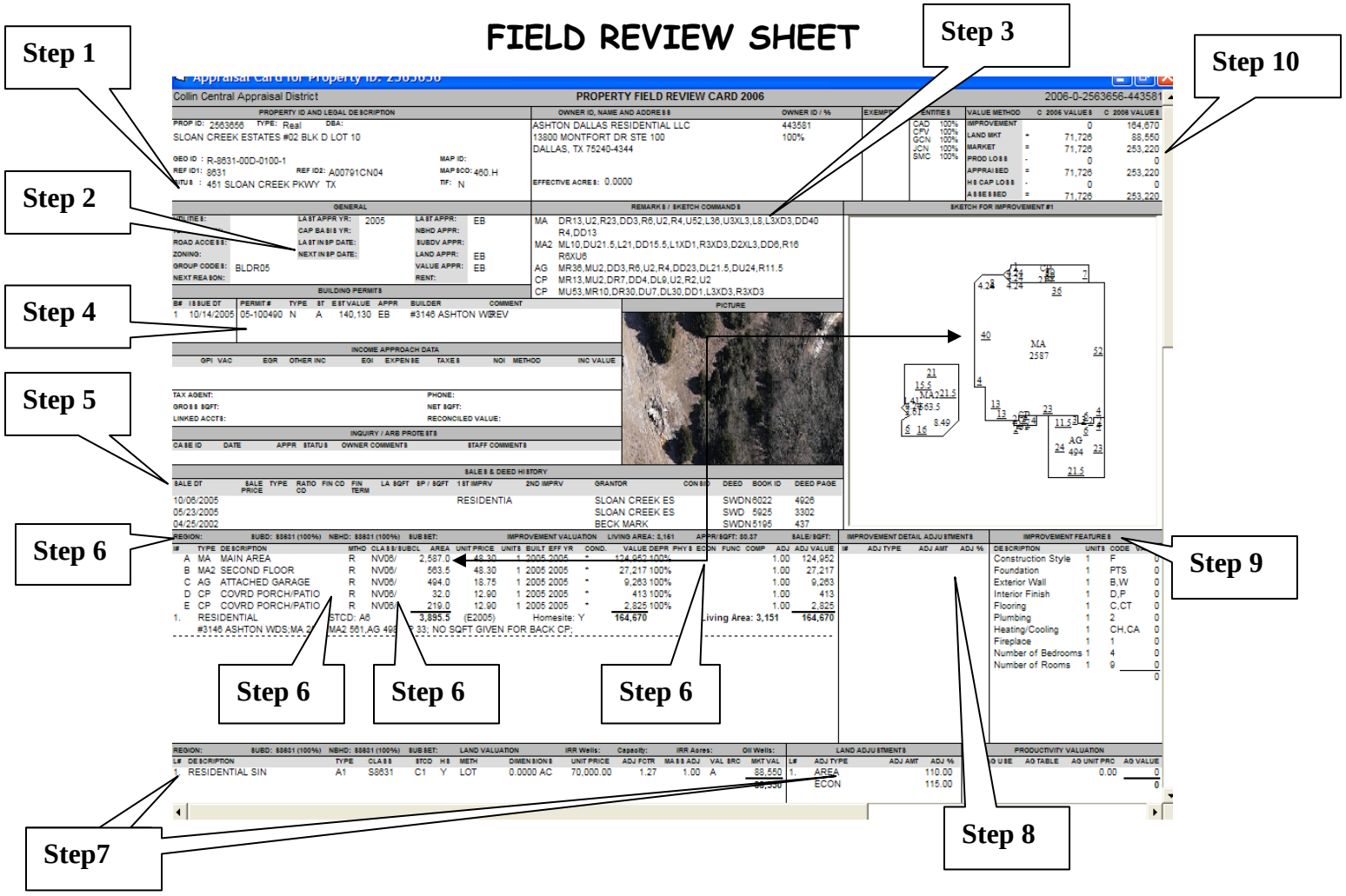
DATA VERIFIED

TOOLS

-**MAPS**- SUBDIVISION PLAT, ABSTRACT MAPS, CUSTOM GIS MAPS
-**NEIGHBORHOOD PROFILE**
EASILY PRINTED FROM PRIOR YEAR
-**RATIO REPORTS**
NEIGHBORHOOD RATIO REPORT- PRINTED PRIOR TO NBHD. INSPECT
CURRENT YEAR TEMPLATE SAVED IN PACS ("YR"FLD)
-**MLS DATA**
RESIDENTIAL SOLD REPORT BLENDS PACS AND MLS DATA
(INTRANET → CAMAQ → APPRAISAL → SALES → *APPR – Sales Residential Sold Report*)
CURRENT LISTINGS
BY CUSTOM REPORT
AGENT FULL REPORT
-**PRIOR YR'S ARB AND INQUIRY HISTORY REPORT**
(INTRANET → CAMAQ → APPRAISAL → PROPERTY → *APPR – Property PrevYr Inq ARB Comments*)
-**NBHD SUMMARIES REPORT (LINKED NBHD'S)**
(INTRANET → CAMAQ → APPRAISAL → NBHD → NBHD SUMMARIES → *APPR - NBHD Codes Linked Subdivisions*)
-**NBHD REPORT BY APPRAISER**
(INTRANET → CAMAQ → APPRAISAL → NBHD → *APPR - NBHD Report*)
-NO SALE DEED REPORT
(INTRANET → CAMAQ → APPRAISAL → SALES → NO SALE DEED REPORT → *APPR - No Sale Deed Report*)
-**FIELD OBSERVATION OF FORECLOSURE PROPERTIES SHEETS**
COPIES CAN BE FOUND ON THE INTRANET
(INTRANET → RESIDENTIAL DOCUMENTS → RESIDENTIAL TRAINING → RESIDENTIAL TRAINING – FIELD WORK → *FIELD OBSERVATION OF FORECLOSURE PROPERTIES*)
-**PFPP SPREADSHEET**
(INTRANET → CAMAQ → APPRAISAL → PRE FIELD PREP → *APPR - Pre Field Prep Sheet*)

BUSINESS CARDS
OFFICIAL CAD ID
CELL PHONE
ERASABLE RED PENS (PER PAULA BENSEND)
TAPE MEASURE
GRAPH PAPER
RED TAGS
GREEN TAGS
SIGNS FOR VEHICLE
YOUR EMERGENCY KIT
MAPSCO

FIELD REVIEW SHEET



DATA VERIFIED

Step (1) SITUS
Step (2) DATE OF LAST INSPECTION
1/1/INSPECT AND REASON
Step (3) APPRAISER COMMENTS
Step (4) PERMIT STATUS
Step (5) SALES HISTORY &/OR DEED ACTIVITY
Step (6) IMPROV APPRAISAL CALCULATION FIELDS
NEIGHBORHOOD CODE
IMPROVEMENT MODIFIER
APPRAISAL METHOD
CLASS CODE[1]
SEGMENT DETAILS [2]
SQUARE FOOTAGE COMPARED TO SKETCH – DOES SKETCH = DETAILS?
LOOK FOR DETAIL OVERRIDES (IE SQUARE FOOTAGE, EFFECTIVE AGE/DEPRECIATION)
DEPRECIATION FIELDS[3]
ACTUAL AGE
EFFECTIVE AGE (CURABLE PHYSICAL DETERIORATION)
DEPRECIATION ADJUSTMENT FACTORS
PHYSICAL = INCURABLE PHYSICAL DETERIOATION
ECONOMIC = EXTERNAL OBSOLESCENCE
FUNCTIONAL = OBSOLESENCE DUE TO LACK OF UTILITY/DESIRABILITY
PER CENT **COMP**LETE = INCOMPLETE CONSTRUCTION AS OF 01/01/????
SPTB IMPROVEMENT CODE
Step (7) LAND CALCULATION FIELDS[4]
LAND TYPE CODE
LAND SPTB CODE
LAND TABLE NAME-LOOK FOR UNIFORMITY
APPRAISAL METHOD-LOOK FOR FLAT VALUE OVERRIDES
UNIT PRICE-LOOK FOR UNIFORMITY
LAND ADJUSTMENTS-LOOK FOR UNIFORMITY IN APPROACH
Step (8) IMPROVEMENT DETAIL ADJUSTMENTS FIELD
ADJUSTMENTS (ADJ) - SHOULD NOT BE USED
BUILDER DISCOUNT- SHOULD NOT SEE ON THE CARD DURING FIELD REVIEW
ECONOMIC
ENTITY JURISDICTION SPLIT (ENT)-DO NOT REMOVE
Step (9) EXTERIOR IMPROVEMENT FEATURES/ATTRIBUTES
CONSTRUCTION STYLE
FOUNDATION
EXTERIOR WALL
ROOF STYLE AND MATERIAL
FIREPLACES
Step (10) PREVIOUS YEAR AND CURRENT YEAR VALUES
IMPROVEMENT VALUE SUBTOTAL VALUES AFTER IMPROVEMENT MODIFIER
LAND SUBTOTAL VALUES
APPRAISED & ASSESSED VALUES AND POSSIBLE HS CAP VALUE LOSS

[1234]=FOUR MAIN AREAS THAT MAKE UP MARKET VALUE AND AREAS OF ADJUSTMENT ON COMP GRIDS

Date:_____ PID:_____

FIELD OBSERVATION OF FORECLOSURE PROPERTIES

1. Did you physically inspect the property? Y or N
   1a. Describe exterior condition:

2. Where you able to see inside of the property? Y or N
   2a. Describe interior condition of vacant home:

3. Does the property need a 1-1 inspect? Y or N
   3a. What will you be looking for:

4. Did you speak with real estate agent?

   4a. Did they note any conditional issues with the property?

   4b. How motivated was the bank?

   4c. In your opinion was the sale price indicative of the current market? Y or N

5. Did you speak with the new property owner? Y or N

   Potential questions to ask:

   Did you look at other properties?
   Did you think you were getting a good deal?
   Did you buy this property as an investment or as your homestead?
   Was there any seller concessions and if so how much?

COLLIN CENTRAL APPRAISAL DISTRICT - SALES CODES

SOURCE CODES	
A	SELLER
B	BUYER
C	MLS
D	BROKER/AGENT
E	TAX AGENT
F	FEE APPRAISER
G	RODDY
H	TAX ASSESSOR
I	CAD FILE
J	ARB EVIDENCE
K	OTHER CAD
L	BUILDER/DEVELOPER
M	COMPTROLLER REPORT
N	LITIGATION
O	OTHER
P	COSTAR
Z	CONFIDENTIAL SOURCE - SEE APPRAISER

LEVEL OF CONFIRMATION CODES	
1	CLOSING STATEMENT
2	CAD SALES LETTER
3	ARB WRITTEN DOCUMENTS
4	PERIODICAL REPORT
5	INQUIRY/LETTER
6	APPRAISAL REPORT COMPARABLES
7	VERBAL - INFORMAL
8	VERBAL - SWORN TESTIMONY

FINANCING CODES	
A	ASSUMPTION
B	ASSUMPTION W/ 2ND FINANCING BY OWNER
C	NEW CONVENTION
D	ALL CASH
E	ASSUMPTION W/ 2ND FINANCING BY LENDER
F	FHA LOAN
G	VA LOAN
H	ARM
J	BUYDOWN
N	OTHER
O	OWNER FINANCING
W	WRAP

SALE TYPE CODES FOR RESIDENTIAL	
B	FEE APPRAISAL BENCHMARK
D	DEED CONSIDERATION
Q	QUALIFIED SALE
QA	QUALIFIED ASSUMPTION
QAIN	QUALIFIED ADDITIONAL INFO NEEDED
QBLD	QUALIFIED BUILDER SALE
QCCAS	QUALIFIED CHARACTERISTICS CHANGE AFTER SALE
QD	QUALIFIED DISTRESSED
QEPS	QUALIFIED EXCLUDE PRIOR SALE
QF	QUALIFIED FORECLOSURE SALE
QIF	SALE INTO FORECLOSURE - RESIDENTIAL
QLNC	QUALIFIED LAND NON-CONFIRMED
QM	QUALIFIED MULTIPLE PROPERTIES
QN	QUALIFIED NOT ARMS LENGTH
QNC	QUALIFIED NON-CONFIRMED
QP	QUALIFIED PARTIAL COMPLETE IMPROVE. ON JAN 1
QR	QUALIFIED RELOCATION
QREO	QUALFIED REO TYPICAL MARKET EXPOSURE
QRNT	QUALIFIED SALE RENTAL PROPERTY
QS	QUALIFIED SPLIT JURISDICATION
QSHRT	QUALIFIED SHORT SALE
QXREO	QUALIFIED REO NON-TYPICAL MARKET EXPOSURE
QZ	QUALIFIED 'Z' SALE
SIP	SALE IN PROGRESS

SALE TYPE CODES FOR LAND	
B	FEE APPRAISAL BENCHMARK
D	DEED CONSIDERATION
QL	QUALIFIED LAND SALE
QLD	QUALIFIED LAND DISTRESSED
QLREO	QUALIFIED LAND REO TYPICAL MARKET EXPOSURE
QLXREO	QUALIFIED LAND REO NON-TYPICAL MARKET EXPOSURE
QLM	QUALIFIED LAND MULTIPLE PROPERTIES
QLMIN	QUALIFIED LAND MULTIPLE INVENTORY PROPERTIES
QLN	QUALIFIED LAND NOT ARMS LENGTH
QLNC	QUALIFIED LAND NON-CONFIRMED
QLZ	QUALIFIED LAND 'Z' SALE
SIP	SALE IN PROGRESS

RATIO SCREEN CODES	
C	COMMERCIAL
L	LAND ACREAGE
L-COM	COMMERCIAL LAND
L-IND	INDUSTRIAL LAND
L-INV	SFR INVENTORY
L-LOT	SFR LOT
L-MF	MULTI FAMILY LAND
L-OFF	OFFICE LAND
L-PAD	PAD SITES < 2.00 ACRES
L-RES	SFR ACREAGE
L-SFA	SINGLE FAMILY ATTACHED LOT
R	RESIDENTIAL

NEIGHBORHOOD DELINEATION AND EXAMPLES

Neighborhood identification and delineation is a cornerstone of the residential valuation system at CCAD. All residential analysis work, in association with the residential valuation process, is neighborhood specific. The District's Automated Valuation Model (AVM) is dependent upon appropriate neighborhood stratification and delineation so that the actions of buyers and sellers are being replicated in the values placed on all residential properties.

It is important to remember that neighborhoods are never static; they are always changing, and they are affected by the forces and influences that affect the entire market. As a result, neighborhood boundaries can change over the life cycle of the neighborhood, and it is critical that appraisers recognize these shifts and adjust neighborhood boundaries appropriately.

> *What is a neighborhood?* – A neighborhood, or market area, is a group of properties that are comparable and competing in the same market. Within a neighborhood, the property's physical, governmental, and social forces are generally similar and uniform.

Stratification of properties into neighborhoods facilitates the measurement of local supply and demand factors that affect value. As neighborhoods are identified, set boundaries need to be defined. This process is known as "delineation." A neighborhood can be smaller, equal to, or larger than the geographic boundaries of a subdivision.

> *What is a subdivision?* – A subdivision is a group of properties that have been legally divided, usually via plat. A subdivision can be smaller, equal to, or larger than the geographic boundaries of a neighborhood.

Factors used in neighborhood delineation include location, sales price range, lot size, zoning, age of dwelling, quality of construction, condition, square footage of living area, and other factors that would cause an appraiser to select a property as "comparable." Each residential neighborhood is assigned a neighborhood code based on observable aspects of homogeneity.

Sub-neighborhoods are delineated, as needed, to further refine the grouping of properties within a neighborhood. Typically, this groups properties based on influences of location, such as a busy street, creek, greenbelt frontage, golf course, power line, adjacent commercial influence, or other observed factors. Properties may be grouped into sub-neighborhoods based on other market influencing factors such as property type, builder, quality, age, or other observed factors.

A regional code may be created in which properties in similar neighborhoods are grouped together and may be delineated at the school district level; an example of regional coding may be properties which are rural in nature, truly unique properties, or estate type properties.

Determining Neighborhood Codes

1) Review properties within an area to determine if a group of properties, larger or smaller than the subdivision, are properties competing in the same "market area" – where sellers are competing for the same buyers and informed buyers are purchasing properties based on the principles of substitution. Several factors should be considered: sales price range, location influences like lot size, zoning, or external lot influences, the quality of construction in terms of class and/or builder, condition, actual/effective age, square footage of improvements, subdivision amenities, and/or physical characteristics.
2) If a single subdivision is its own neighborhood, use the Subdivision Code (S0123) as the neighborhood code.
3) If multiple subdivisions are to be combined into one neighborhood, use the lowest Subdivision code (or Abstract, "A" code) and insert the letter "N" in place of the "S" (N0123 instead of S0123).
4) If properties from part of a subdivision(s) are to be combined as a sub-neighborhood of the parent neighborhood, use the parent neighborhood code followed by a letter code that identifies the characteristic of the sub-neighborhood (i.e. golf, creek, major street, property type, etc). Examples: N0123G, Golf; N0123C, Creek; N0123-TH, Townhomes;

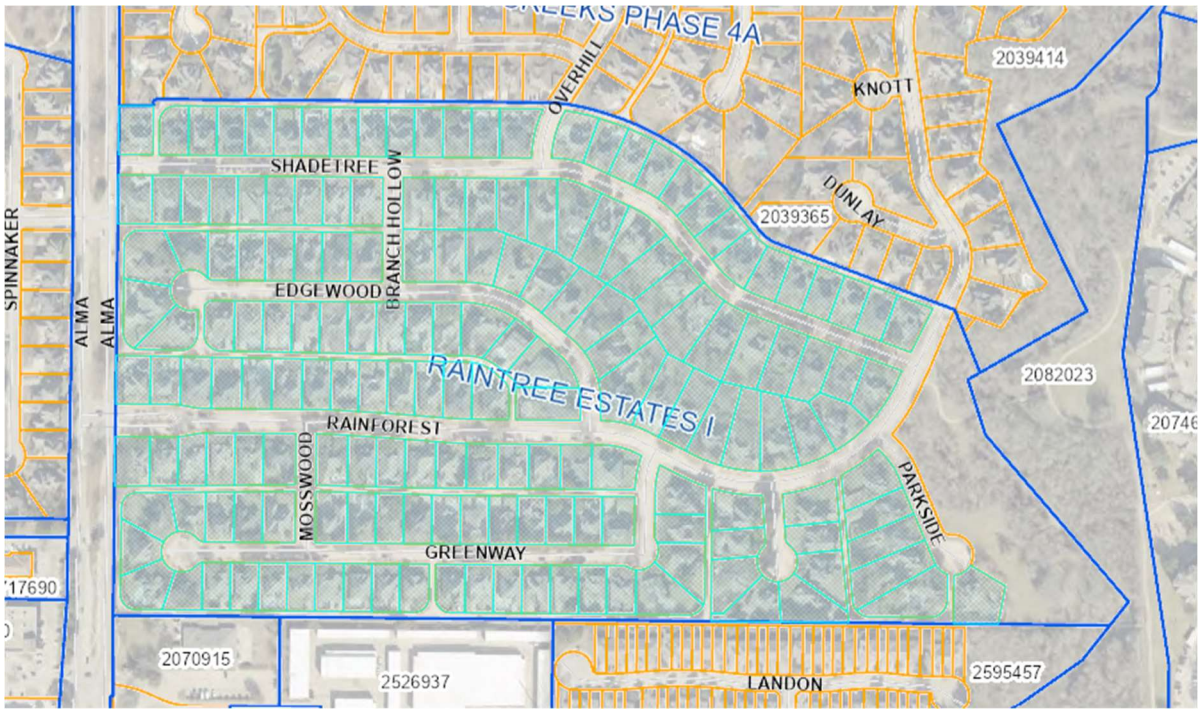
Below are some Custom GIS map examples of typical neighborhood and subdivision coding.

The Dark Blue lines indicate the boundaries of individual Subdivisions.

The Teal highlighted, or Theme colored, parcels indicate properties within the neighborhood or subdivision selected for each example.

Example One: Neighborhood and Subdivision boundaries are the same.

Neighborhood Code = Subdivision Code: Neighborhood S1936 from subdivision S1936



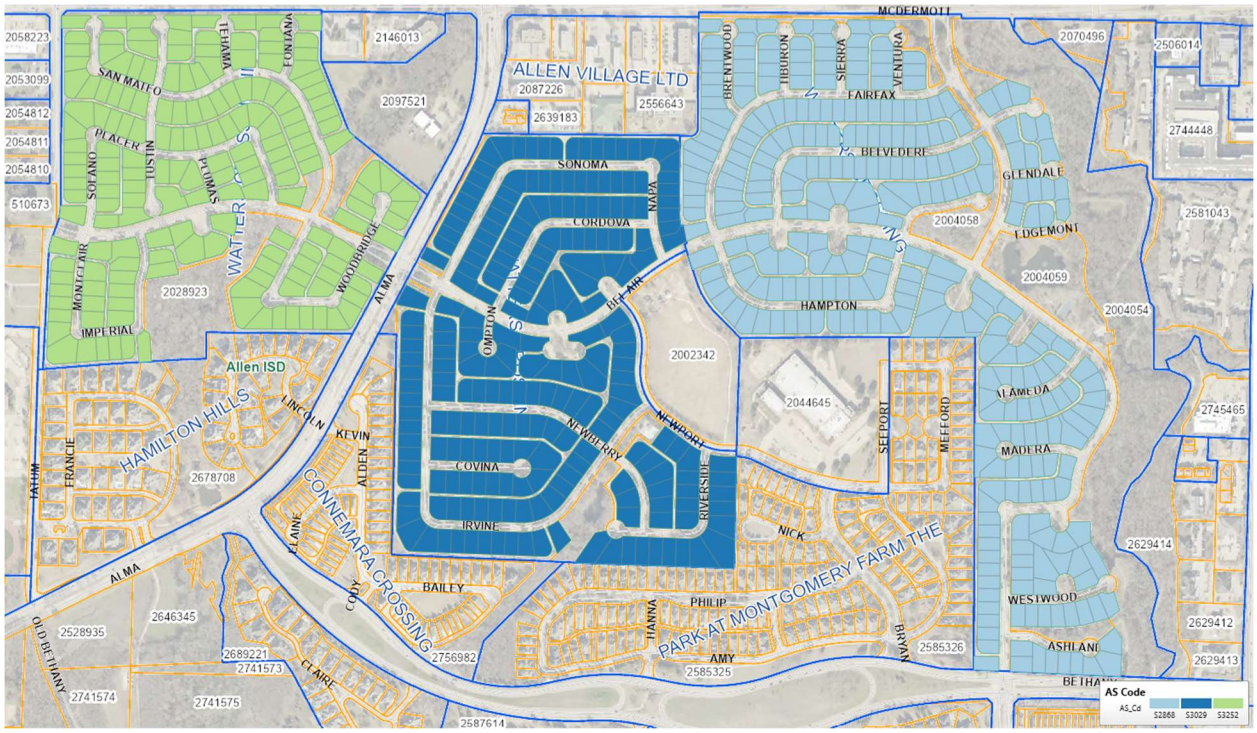
Example Two: Neighborhood with multiple contiguous Subdivisions combined.

Neighborhood Code = Lowest Subdivision Code with "N": Neighborhood N4367 from contiguous subdivisions S4367, S8067, S8418.



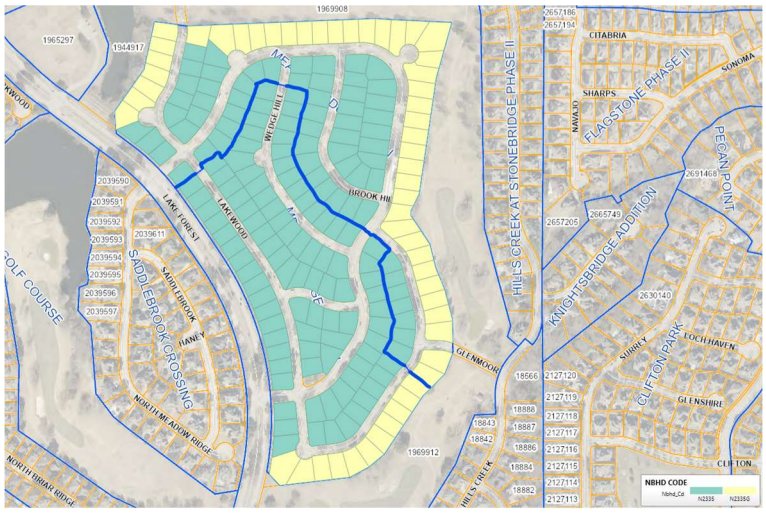
Example Three: Neighborhood with multiple non-contiguous Subdivisions combined.

Neighborhood Code = Lowest Subdivision Code with "N": Neighborhood N2868 from subdivisions S2868, S3029, S3252 where one of the subdivisions is split by Alma Road.



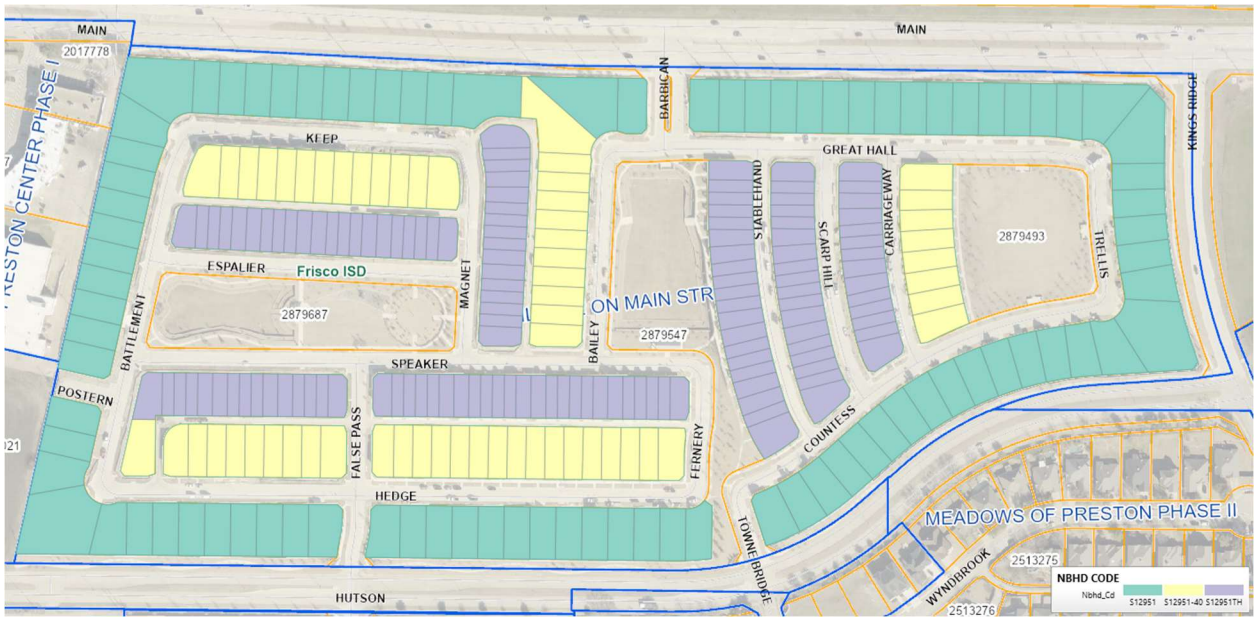
Example Four: Sub-neighborhood with parts of multiple Subdivisions combined.

Neighborhood Codes N2335 and N2335G both created from Subdivisions S2335 and S2472 which have been split with a Golf Course sub-neighborhood



Example Five: A single Subdivision that is split by various sub-neighborhoods.

Subdivision S12951 is split into three separate sub neighborhoods: Neighborhood S12951 – 55' Series, Neighborhood S12951-40 – 40' Series, and Neighborhood S12951TH - Townhomes



EFFECTIVE YEAR ADJUSTMENTS

A combination of age, utility, and observed condition are components in determining the overall effective age of a structure. Condition is a primary component in determining the level at which a depreciable structure has been maintained. Changes in effective age occur when changes in condition fluctuate by the amount of observed deterioration and obsolescence on the date of an appraisal.

Residential appraisers will know that it is time to begin establishing an effective age range within a neighborhood, commonly referred to as "Benchmarking a Neighborhood," when the sales in a neighborhood begin to show signs that varying levels of characteristics and features are having an impact on the sale prices of homes with or without those same characteristics and features, more so than the actual age of the home.

In establishing an effective age range for a neighborhood, a residential appraiser will first need to determine the condition of each property by applying a condition level to the property based on a combination of interior and exterior characteristics.

Some, but not all, of these external characteristics will be observable during a field inspection drive, while others, both external and internal can be observed through other means, such as sales

listing photos and remarks, permits, mechanic liens, taxpayer provided evidence, and any other relevant information.

The most important factor when creating an effective age range for a neighborhood is that residential appraisers are consistent with the application of an effective age and that notes are placed on a property when an effective age is adjusted off of the benchmark.

A residential appraiser should include notes regarding the effective age range within the neighborhood profile for each neighborhood. Detailing not only the characteristics and features of a benchmark property, but also the characteristics and features observed for properties at varying levels above and below the typical benchmark for that neighborhood.

These notes, both at the property and neighborhood level, will inform anyone working a property during all phases of the Appraisal Cycle as to the effective age range within a neighborhood, aiding them in their ability to accurately communicate that range to others.

Residential appraisers will use multiple levels in their effective age determination, commonly using the following structure of effective age levels in developing a neighborhood's range:

> **Far Above Typical** – Properties that have several additional features beyond the most commonly observed characteristics in the neighborhood where a market impact can be observed due to the addition of those features.
>
> **Above Typical** – Properties that have additional features beyond the most commonly observed characteristics in the neighborhood where a market impact can be observed due to the addition of those features.
>
> **Typical (Benchmark)** – Properties that have the most commonly observed characteristics in the neighborhood.
>
> **Below Typical** – Properties that have some, but not all of the most commonly observed characteristics in the neighborhood where a market impact can be observed due to the lack of those features.
>
> **Far Below Typical** – Properties that have very few of the commonly observed characteristics in the neighborhood where a market impact can be seen observed to the lack of those features.

Effective age ranges will vary by neighborhood depending upon the observable market trends within those neighborhoods. Some neighborhoods may have more or less of these levels of effective age, but they will always be structured around the typical benchmark property for that neighborhood.

Observed Characteristics and Features

External Features

Roofing (Replaced / Condition / Type)

Siding / Painting (Deterioration / Recent Paint)

Windows / Doors (Replaced / Condition of)

Heating / Cooling (Replaced / Condition of)

Foundation / Brick (Condition of / Cracking / Repaired)

Fencing / Landscaping (Type / Amount or Lack of)

Internal Features

Kitchen (Countertops / Cabinets / Backsplash / Level of Updates)

Bathrooms (Countertops / Sinks / Tub or Shower Enclosure / Level of Updates)

Flooring (Type / Condition)

Fixtures (Standard / Updated)

Once a residential appraiser has determined the condition of each property within a neighborhood, they will need to determine their benchmark qualities and characteristics and develop the range above and below that benchmark. Residential appraisers will commonly use increments of 5 years between each level in the range, however, appraisers may use larger gaps within the range if necessary, dependent on observable market trends in a given neighborhood.

DEPRECIATION ADJUSTMENT FACTORS

Depreciation is the loss in value due to any cause. Below are some of the most common types of depreciation and how they are accounted for in CCAD's AVM.

- **Curable Physical Deterioration** – Generally referred to as short-lived items like paint, heating/cooling components, roof covers that require periodic replacement or renewal over the normal life span of the improvement.[1]

  Effective age will be used to adjust for curable physical deterioration and can generally be categorized as observed condition.

[1] Marshall & Swift 12/2024 *Residential Cost Handbook* Pages E-1 – E-7

- **Incurable Physical Deterioration** – Generally associated with long-lived items such as floor and roof structures, mechanical supply systems (plumbing and electrical), and foundations. Such basic structural items are not normally replaced in a typical replacement program and are usually incurable except through major reconstruction. [2]

  Physical adjustment factors will be used to adjust for incurable physical deterioration.

- **External Obsolescence** – A change in value of a property, usually negative but not always, caused by forces outside the property. These can be divided into two types locational and economic. Locational factors are generally incurable and affect a small area. Economic factors may cover a wide geographical area and can be temporary and reversible.[3]

  Economic adjustment factors will be used to adjust for external obsolescence.

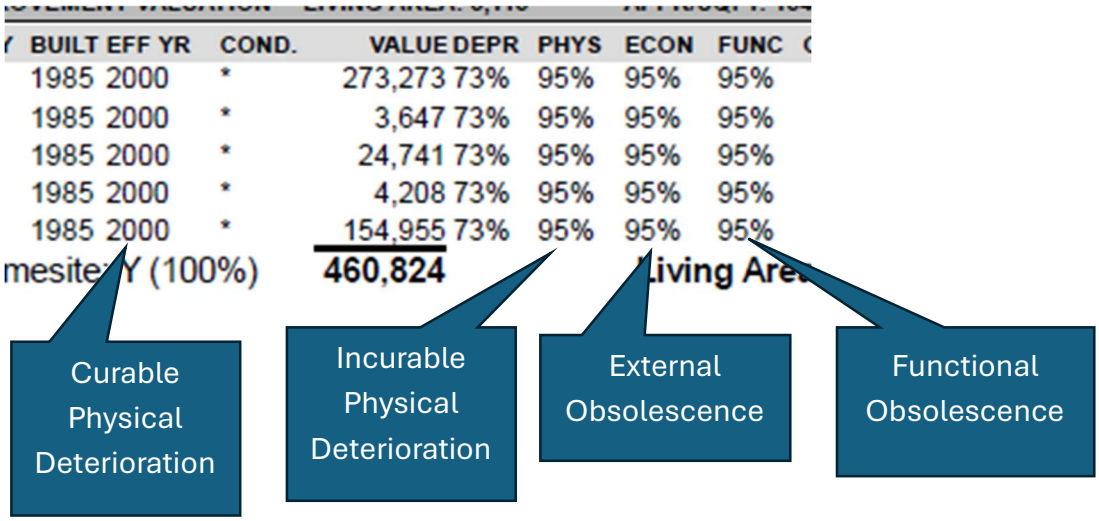
- **Functional Obsolescence** – The perceived market reaction to under-or-over improvement in the utility or desirability of part or all of the improvement.[4]

  Functional adjustment factors will be used to adjust for functional obsolescence.

The Marshall & Swift *Residential Cost Handbook* further defines these types of depreciation and can be accessed via the intranet following these steps:

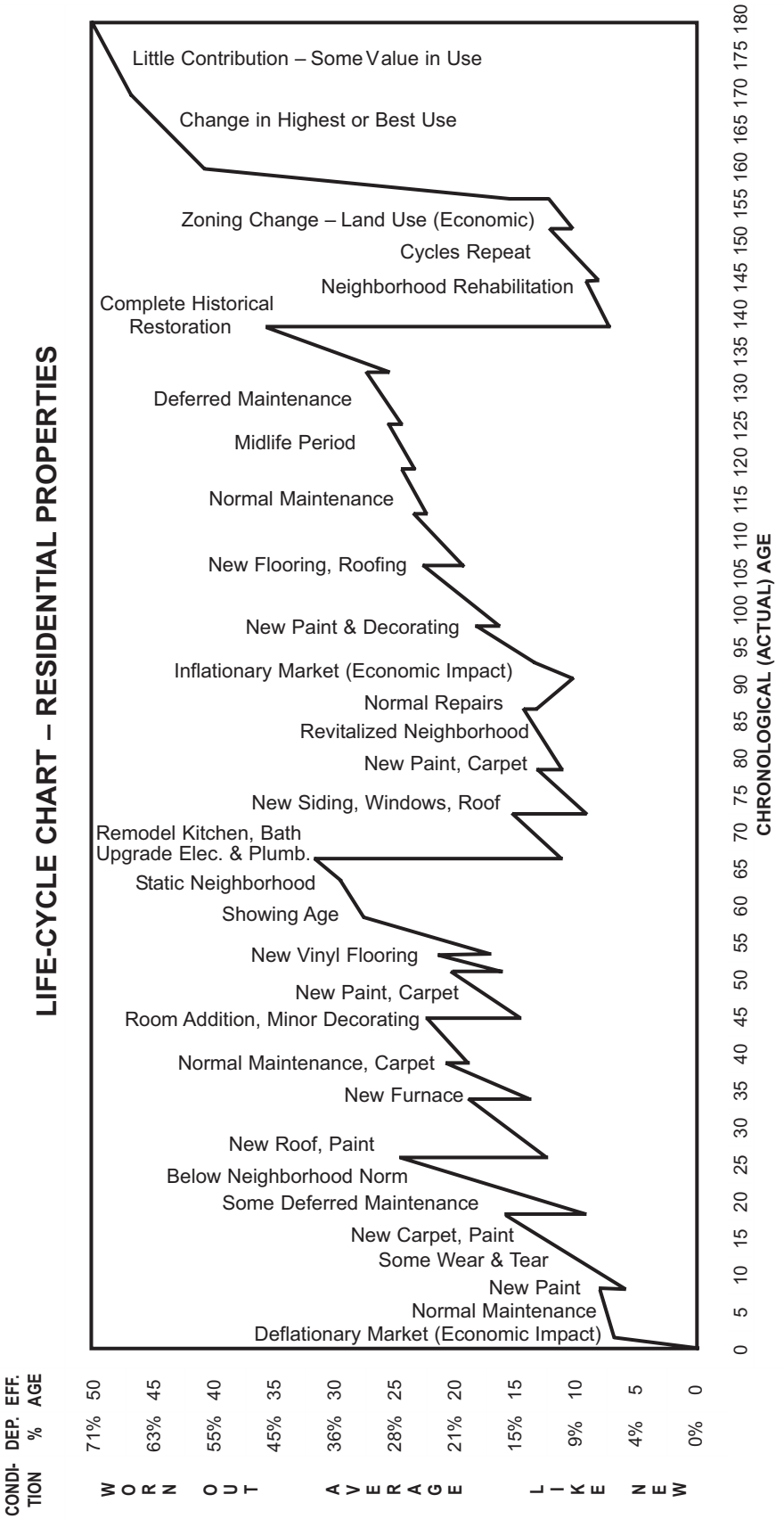
Intranet → Residential Documents → Pricing Schedules → 1-Marshall-Swift Cost Guide →

Open Latest Version



[2] Marshall & Swift 12/2024 *Residential Cost Handbook* Pages E-1 – E-7
[3] Marshall & Swift 12/2024 *Residential Cost Handbook* Pages E-1 – E-7
[4] Marshall & Swift 12/2024 *Residential Cost Handbook* Pages E-1 – E-7

DEPRECIATION

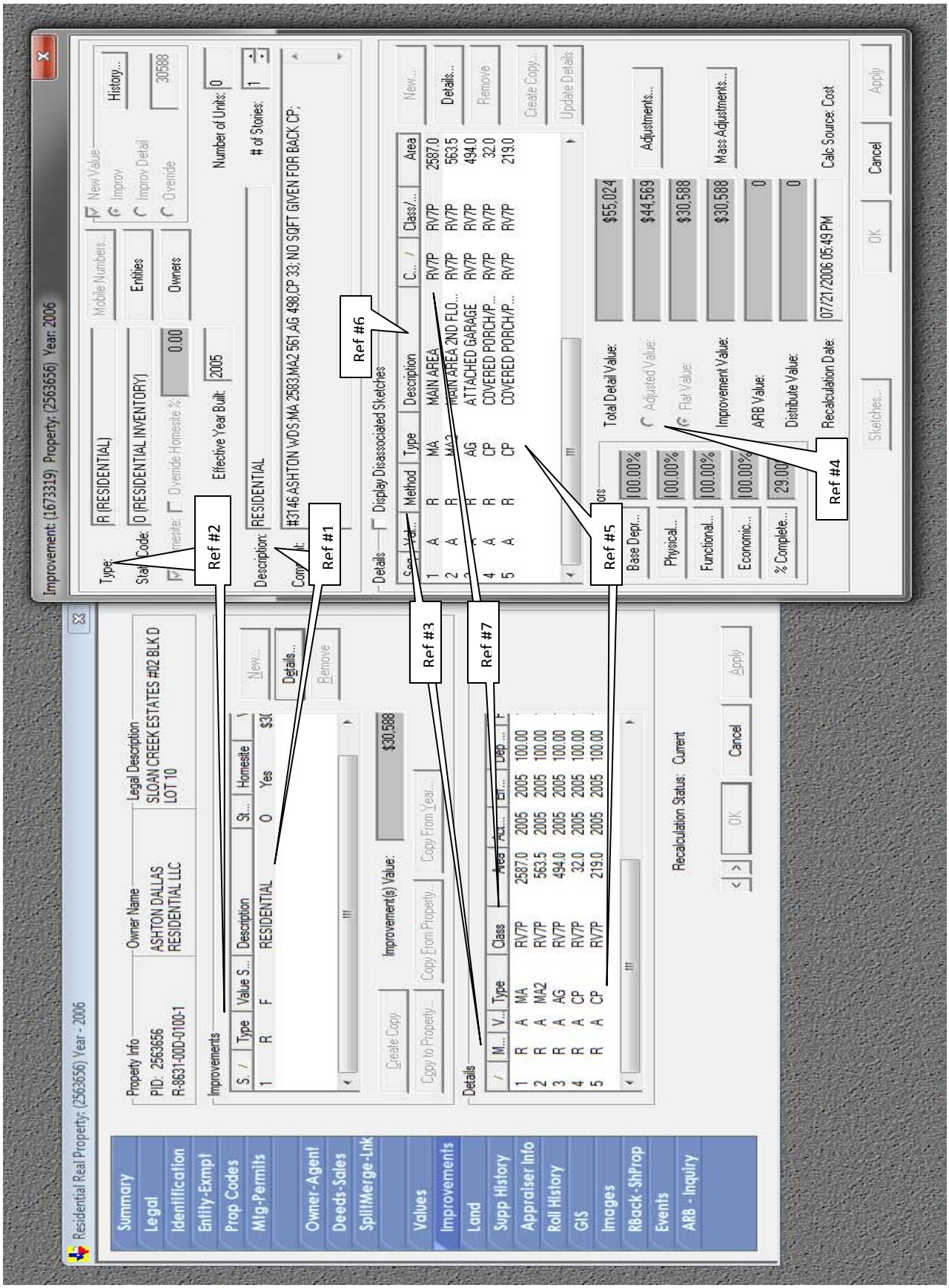


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Details / Segments for Residential / Condos	Type	Method	Class
First Floor - Main Area	MA	R	R01 - R12 (Single Family); R02TDE / R02TDI - R07TDE / R07TDI (Townhome / Duplex); C03 - C07 (Condo)
Second Floor - Main Area	MA2	R	
Third Floor/Basement - Main Area	MA3	R	
Attached Carport	CPT	R	
Attached Garage	AG	R	
Enclosed Garage	EG	R	
Added Addition	AA	R	
Covered Porch	CP	R	
Enclosed Porch	EP	R	
Storage	STG	R	
Details / Segments for Manufactured Homes	**Type**	**Method**	**Class**
Main Area	MA	M	RM1 - RM6 (Single Wide); RMD1 - RMD6 (Double Wide)
Covered Porch	CP	M	RM1 - RM6 (Single Wide); RMD3 - RMD6 (Double Wide)
Attached Carport	CPT	M	
Storage	STG	M	
Enclosed Porch	EP	M	
Attached Garage	AG	M	RMD3 - RMD4
Details / Segments for Barns	**Type**	**Method**	**Class**
Barn	BARN	R	BN10 - BN14; BN17
Attached Carport	CPT	R	
Covered Porch	CP	R	
Storage	STG	R	
Details / Segments for Metal Buildings	**Type**	**Method**	**Class**
Metal Building	METAL BLDG	R	PE1 - PE3
Covered Porch	CP	R	
Details / Segments for Detached Carports	**Type**	**Method**	**Class**
Detached Carport	DETC	R	DCPT1 - DCPT6
Covered Porch	CP	R	
Storage	STG	R	
Details / Segments for Detached Garages	**Type**	**Method**	**Class**
Detached Garage	DETG	R	DGV2 - DGV14 (Brick); DGF1 - DGF7 (Frame)
Covered Porch	CP	R	
Storage	STG	R	
Carport	CPT	R	
Details / Segments for Misc. Secondary Improvements	**Type**	**Method**	**Class**
Pools	PL	F	PLF01 - PLF12; PLFHOA
Spa - Fiber Glass	SPA	I	SPAF
Spa - Gunite	SPA	I	SPAG
Spa - Redwood	SPA	I	SPAR
Cabana	CAB	R	R02
DET CP / Gazebo	CP	R	R01 - R12
Stable	STABLE	R	STA15 - STA17
Tennis / Sports Court	TEN	I	TEN1 - TEN3
Elevator	ELEV	R	ELEV1

Coding for Multi-Use Properties - Commercial Use with Residential			
Details / Segments for Canopy	**Type**	**Method**	**Class**
Canopy	CAN	C	CAN1 - CAN3
Warehouse	MA / AA / AG / CP / CPT / EG / EP / STG	C	WO1 - WO3
Warehouse Mini	MA / AA / AG / CP / CPT / EG / EP / STG	C	WM1 - WM4
Warehouse Hangers	MA / AA / AG / CP / CPT / EG / EP / STG	C	WH1 - WH2

RESIDENTIAL IMPROVEMENT CODES SUMMARY



RESIDENTIAL IMPROVEMENT CODES SUMMARY

Appraisal Card for Property ID: 2563656

Collin Central Appraisal District — PROPERTY FIELD REVIEW CARD 2006 — 2006-0-2563656-443581

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2563656 TYPE: Real DBA:
SLOAN CREEK ESTATES #02 BLK D LOT 10
GEO ID : R-8631-00D-0100-1 MAP ID:
REF ID1: 8631 REF ID2: A00791CN04 MAPSCO: 460.H
SITUS : 451 SLOAN CREEK PKWY TX TIF: N

OWNER ID, NAME AND ADDRESS — **OWNER ID / %**

ASHTON DALLAS RESIDENTIAL LLC 443581
13800 MONTFORT DR STE 100 100%
DALLAS, TX 75240-4344
EFFECTIVE ACRES: 0.0000

EXEMPTIONS | **ENTITIES**

CAD 100%
CFV 100%
GCN 100%
JCN 100%
SMC 100%

VALUE METHOD

	C 2005 VALUES		C 2006 VALUES
IMPROVEMENT	0		164,670
LAND MKT	71,726	+	88,550
MARKET	71,726	=	253,220
PROD LOSS	0	-	0
APPRAISED	71,726	=	253,220
HS CAP LOSS	0	-	0
ASSESSED	71,726	=	253,220

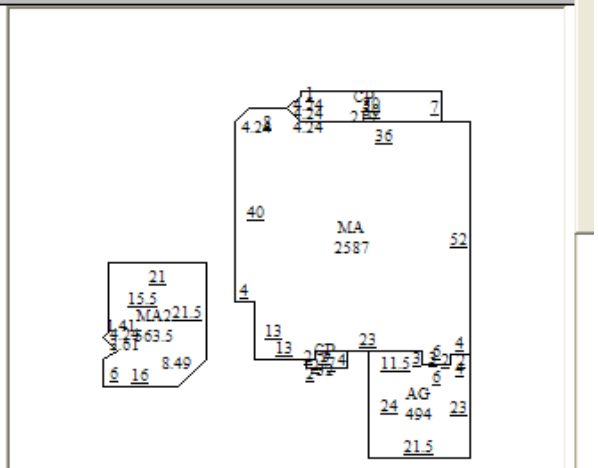
GENERAL

UTILITIES:
TOPOGRAPHY:
ROAD ACCESS:
ZONING:
GROUP CODES: BLDR05
NEXT REASON:
LAST APPR YR: 2005
CAP BASIS YR:
LAST INSP DATE:
NEXT INSP DATE:
LAST APPR: EB
NBHD APPR:
SUBDV APPR:
LAND APPR: EB
VALUE APPR: EB
RENT:

REMARKS / SKETCH COMMANDS

MA DR13,U2,R23,DD3,R6,U2,R4,U52,L36,U3XL3,L8,L3XD3,DD40 R4,DD13
MA2 ML10,DU21.5,L21,DD15.5,L1XD1,R3XD3,D2XL3,DD6,R16 R6XU6
AG MR36,MU2,DD3,R6,U2,R4,DD23,DL21.5,DU24,R11.5
CP MR13,MU2,DR7,DD4,DL9,U2,R2,U2
CP MU53,MR10,DR30,DU7,DL30,DD1,L3XD3,R3XD3

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	ESTVALUE	APPR	BUILDER	COMMENT
1	10/14/2005	05-100490	N	A	140,130	EB	#3146 ASHTON WREV	

PICTURE



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	BOOK ID	DEED PAGE
10/06/2005								RESIDENTIA		SLOAN CREEK ES		SWDN	6022	4926
05/23/2005										SLOAN CREEK ES		SWD	5925	3302
04/25/2002										BECK MARK		SWDN	5195	437

Ref #5 Ref #6 Ref #7

REGION: SUBD: 88831 (100%) NBHD: 88831 (100%) SUB SET: IMPROVEMENT VALUATION LIVING AREA: 3,161 APPR/SQFT: $0.37 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	MAIN AREA	R	NV06/	2,587.0	48.30	1	2005	2005	*	124,952	100%					1.00	124,952
B	MA2	SECOND FLOOR	R	NV06/	563.5	48.30	1	2005	2005	*	27,217	100%					1.00	27,217
C	AG	ATTACHED GARAGE	R	NV06/	494.0	18.75	1	2005	2005	*	9,263	100%					1.00	9,263
D	CP	COVRD PORCH/PATIO	R	NV06/	32.0	12.90	1	2005	2005	*	413	100%					1.00	413
E	CP	COVRD PORCH/PATIO	R	NV06/	219.0	12.90	1	2005	2005	*	2,825	100%					1.00	2,825
1.		RESIDENTIAL	STCD: A8		3,895.5	(E2005)		Homesite: Y			164,670				Living Area: 3,151			164,670

3146 ASHTON WDS;MA 2583,MA 561,AG 498,CP 33; NO SQFT GIVEN FOR BACK CP;

Ref #1 Ref #3

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	9	0
			0

REGION: SUBD: 88831 (100%) NBHD: 88831 (100%) SUB SET: LAND VALUATION IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	CLASS	STCD	HS	METH	DIMENSIONS	UNIT PRICE	ADJ FCTR	MASS ADJ	VAL SRC	MKT VAL
1.	RESIDENTIAL SIN	A1	S8631	C1	Y	LOT	0.0000 AC	70,000.00	1.27	1.00	A	88,550
												88,550

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00
	ECON		115.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

Building Attribute Codes

Construction Style Codes	Description
B	Box
BM	Brick Masonry
CB	Concrete Block
F	Frame
H	Haydite Block
RC	Reinforced Concrete
SM	Stone Masonry
SP	Steel Post
SS	Structural Steel
SW	Single Wall
TW	Tilt Wall
WP	Wood Post

Foundation Codes	Description
CB	Concrete Blocks
CP	Concrete Piers
CPB	Concrete Perimeter Beam
N	None
P	Post
PB	Pier & Beam
PTS	Post Tension Slab
S	Slab

Exterior Wall	Description
A	Asphalt
AL	Aluminum Siding
ASB	Asbestos
B	Brick
B, S	Brick & Stone
B, W	Brick & Wood (Primarily Brick)
CDR	Cedar
CI	Corrugated Iron (Tin)
EV	Evasa (Artificial Stucco)
M	Metal (Prefinished)
MS	Masonite Siding
PC	Pre Cast Concrete
RW	Redwood
S	Stone
ST	Stucco
V	Vinyl Siding
W	Wood
W, B	Wood/Brick Wainscot
W, S	Wood/Stone Wainscot

Building Attribute Codes

Interior Finish	Description
All	All
D	Drywall
D, P	Drywall/Paper
D, P, WP	Drywall/Paper/Wood Paneling
D, WP	Drywall/Wood Paneling
L, P	Lath/Plaster
N	None
P	Paper

Roof Style	Description
F, C	Flat/Composition
F, TG	Flat/Tar & Gravel
G, C	Gable/Composition
G, CF	Gable/Concrete Fiberglass
G, CI	Gable/Corrugated Iron (Tin)
G, M	Gable/Metal (Prefinished)
G, S	Gable/Shake
G, T	Gable/Tile
G, SL	Gable/Slate
G, W	Gable/Wood
GM, C	Gambrel/Composition
GM, CI	Gambrel/Corrugated Iron (Tin)
GM, M	Gambrel/Metal (Prefinished)
GM, S	Shake
GM, T	Gambrel/Tile
GM, W	Gambrel/Wood
H, C	Hip/Composition
H, CI	Hip/Corrugated Iron (Tin)
H, M	Hip/Metal (Prefinished)
H, S	Hip/Shake
H, SL	Hip/Slate
H, T	Hip/Tile
H, W	Hip/Wood
M, C	Mansard/Composition
M, CI	Mansard/Corrugated Iron (Tin)
M, CF	Mansard/Concrete Fiberglass
M, M	Mansard/Metal (Prefinished)
M, S	Mansard/Shake
M, SL	Mansard/Slate
M, T	Mansard/Tile
M, W	Mansard/Wood
S, C	Shed/Composition
S, CF	Shed/Concrete Fiberglass
S, CI	Shed/Corrugated Iron (Tin)
S, M	Shed/Metal (Prefinished)
S, W	Shed/Wood

WMG 10/8/2010

Building Attribute Codes

Flooring	Description
All	All
C	Carpet Only
C, CT	Carpet/Ceramic Tile
C, CT, H	Carpet/Ceramic Tile/Hardwood
C, CT, P	Carpet/Ceramic Tile/Parquet
C, H	Carpet/Hardwood
C, H, M	Carpet/Hardwood/Marble
C, M, CT	Carpet/Marble/Ceramic Tile
C, M, H, CT	Carpet/Marble/Hardwood/Ceramic Tile
C, P	Carpet/Parquet
C, V	Carpet/Vinyl
C, V, P	Carpet/Vinyl/Parquet
C, W	Carpet/Wood
C, W, CT	Carpet/Wood/Ceramic Tile
CN	Concrete
D	Dirt
G	Gravel
H	Hardwood
V	Vinyl Only
W	Wood

Heating/Cooling	Description
CA	Central Air Only
CH	Central Heat Only
CH, CA	Central Heat/Central Air
CH, CA	Central Heat/Central Air Zoned
CH, EC	Central Heat/Evaporative Cooler
CH, WU	Central Heat/Window Unit
FA	Forced Air Heat Only
FA, WU	Forced Air Heat/Window Unit
FF	Floor Furnace Only
FF, WU	Floor Furnace/Window Unit
HP	Heat Pump
HP, Z	Heat Pump/Zoned
N	None
SH	Space Heat Only
SH, CA	Space Heat/Central Air
SH, EC	Space Heat/Evaporative Cooler
SH, WU	Space Heat/Window Unit
WF	Wall Furnace Only
WF, WU	Wall Furnace/Window Unit
WS	Wood Stove Only
WS, WU	Wood Stove/Window Unity

OUTDOOR LIVING SPACES

For more consistent coding of "Outdoor Living Spaces:

1. **PROP CODE –** Apply a Prop Code to every property that has some type of Outdoor Living Space/Kitchen: PROP CODE= **"ODFPKIT**"
2. **APPRAISER REMARKS**- Note "Outdoor Living Space, Kitchen or Fireplace".
3. There will be two (2) Types of Outdoor Living Spaces: **ATTACHED AND DETACHED**
   1. **ATTACHED** Covered Porches attached to Improvement, The type description is **CP**

ATTACHED

Price by adding Econs on the ***Improvement Detail***

Low 150% Econ
Med 200% Econ
High 300% Econ
Best 350% Econ
See Example 1

2. **DETACHED** Free standing Covered Porches or Pergula's

DETACHED

Adding as new segments
Type Description is **CP/** Outdoor Kitchen
Class same as main Improvement.

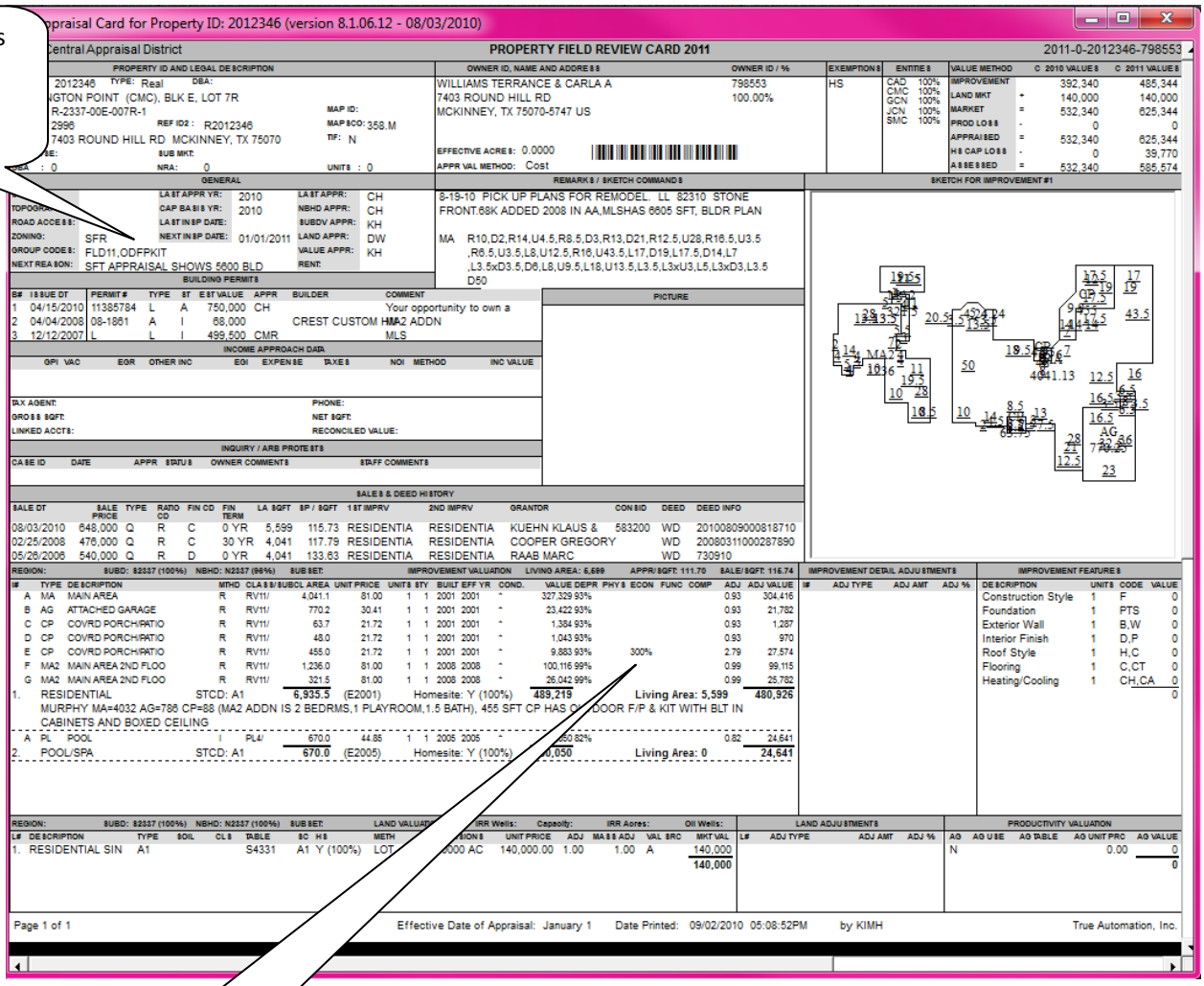
Price by adding Econs to the ***Total Improvement.***
Low 150% Econ
Med 200% Econ
High 300% Econ
Best 350% Econ

See Example 2
Reminders:
Be cautious of the neighborhood modifier on these types of properties, so that you don't over appraise them. Also don't class the detached kitchens or fireplaces as cabanas or gazebos.

OUTDOOR LIVING SPACES

Example 1. Attached to Improvement

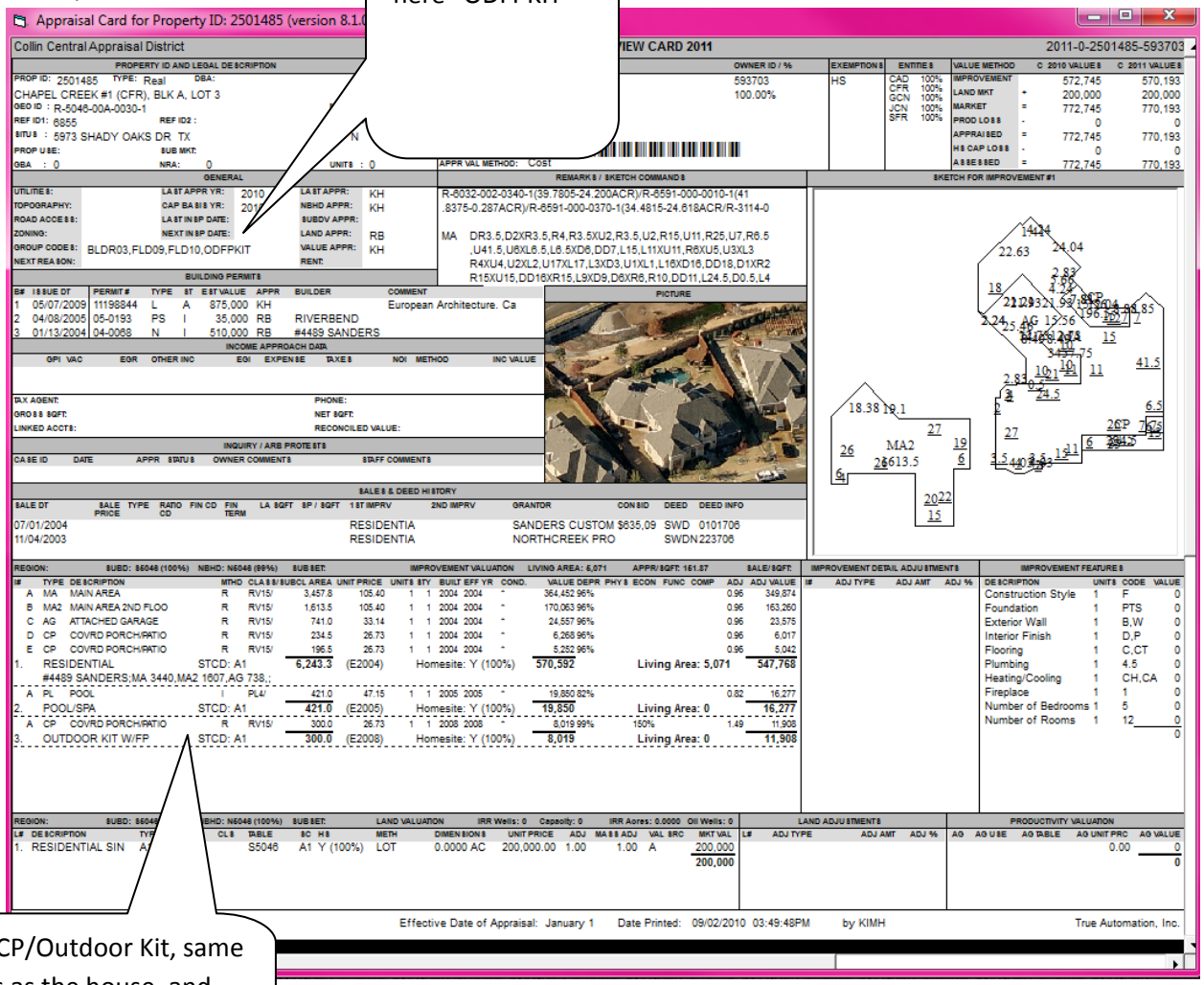
1. Prop Code goes here **" ODFPKIT"**



2. Econ goes here in the Improvement detail.

OUTDOOR LIVING SPACES

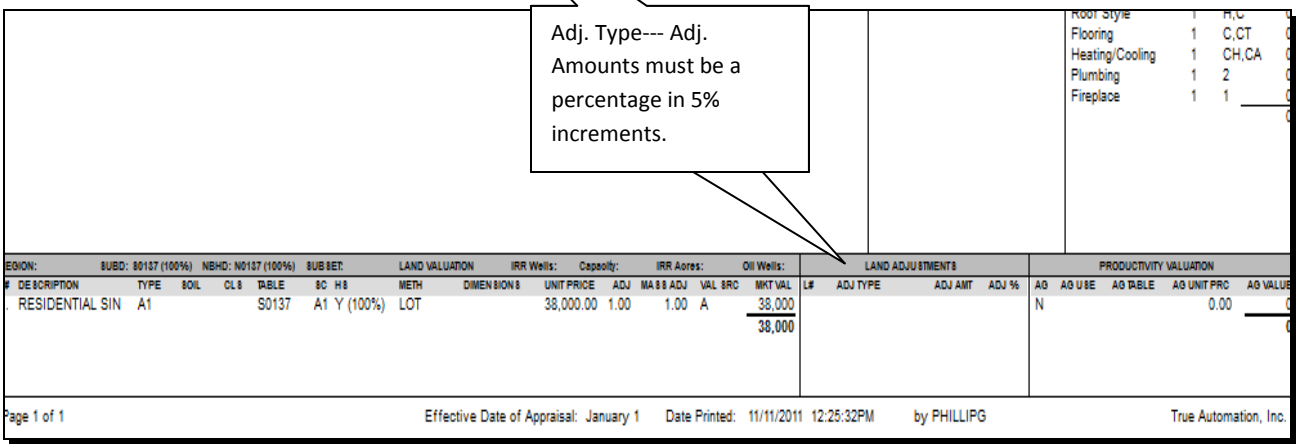
Example2 Detached



Revised by kh 09/02/10

LAND ADJUSTMENT FACTORS

ADJ TYPE	DESCRIPTION
AREA	Size Factor
CINFL	Negative Commercial Influence
CREEK	Creek Lot
ECON	Economic Factor
FLOOD	Flood Land
FUNC	Functional Factor
GBELT	Green Belt Lot
GOLF	Golf Course Lot
LAND	Property Level Land Modifier
MROAD	Negative Major Road Influence
P	Paved Road Factor
PLINE	Negative Power line Influence
TREED	Treed Lot



Category A			**Real Property: Single Family Residential: Typically properties are single-family homes on tracts of land or platted lots. They many or may not be within the city limits or in close proximity to a city. Even large tracts of land should be classified as Category A property when the use is residential.**	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
A1	A1	A1	1st Land detail with a 1st Imp 100% Complete	Single family residential House on land regardless of size or location. Land is primarily to enhance the enjoyment of the residence.
A6	A1	A6	1st Imp is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
A1	A1	A6 on 2nd Imp Not Complete	1st Imp/House is 100% complete and A1	As of Jan 1st of current year the **Secondary Imp** (pool, AG, DetAG/CPT etc) is partial % complete; this improvement is A6
A2	A2	A2	Mobile Home 1st Improvement	Residential Mobile Home on land where land & mobile home have same owner -not in a mobile home park
A2	A2	A6 on 2nd Imp Not Complete	Mobile home is 1st Improvement	As of Jan 1st of current year a **Secondary Improvement** (pool, barn etc.) is partial % complete; this improvement is A6
A3	A3	A3	1st Land detail w/1st Imp 100% complete	Single family residential condominiums
A6	A3	A6	1st Imp is Condo & is partial % complete	As of Jan 1st of the current year the condo is partial % complete
A4	A4	A4	1st Imp is Townhouse & is 100% complete	Single family residential townhouse
A6	A4	A6	1st Imp is Townhouse & is partial % complete	As of Jan 1st of current year the townhouse is partial % complete
C1/C2	C1/C2	A9	Lot is Vacant - New Improvement No Value	Single Family Improvement. As of Jan 1st current year not started. NVNEXT
NA	NA	A9	**Secondary** New Improvement No Value	Secondary Improvement has been added to account but was not started as of Jan 1st of current year
CCAD uses A1, A2, A3, A4, A6, A9, M4 to further delineate properties from SFR, MHP, Res Condo & Townhomes, All of these are reported to the State Comptroller as A.				

Category B			**Real Property: Multi family Residential:Properties are residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied & have HS exemption for owners portion are reported in A. Category B generally include apartment complexes.**	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
B1	B1	B1	1st Land detail with a 1st Imp 100% Complete	Residential Multi-Family - Used on Apartment Buildings-Commercial
B6	B1	B6	Improvement is partial 100% complete	As of Jan 1st of current year improvement is partial % complete
B2	B2	B2	1st Land detail with a 1st Imp 100% Complete	Residential duplex
B6	B2	B6	Duplex is partial % complete	As of Jan 1st of current year the duplex is partial % complete
B3	B3	B3	1st Land detail with a 1st Imp 100% Complete	Residential triplex
B6	B3	B6	Triplex is partial % complete	As of Jan 1st of current year the triplex is partial % complete
B4	B4	B4	1st Land detail with a 1st Imp 100% Complete	Residential four-plex
B6	B4	B6	Four-plex is partial % complete	As of Jan 1st of current year the four-plex is partial % complete
C1/C2	C1/C2	B9	Lot is Vacant - New Improvement No Value	Duplex Improvement. As of Jan 1st current year not started. NVNEXT
		B9	**Secondary** New Improvement No Value	**Secondary Improvement** has been added to account but was not started as of Jan 1st of current year

Category C			**Real Property: Properties are small vacant tracts of land. <u>May be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites</u>. Property <u>use</u> determines classification, there is no minimum or maximum size requirement.**	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
C1	C1	NA	vacant lot/land	Single family in city
C2	C2	NA	vacant lot/land	Single family out of city
C3	C3	NA	vacant lot/land	Commercial in city
C4	C4	NA	vacant lot/land	Commercial out of city
C5	C5	NA	vacant lot/land	Industrial in city
C6	C6	NA	vacant lot/land	Industrial out of city

If vacant land is in the city limits OR is in a platted subdivision outside the city it will be coded as C property not E

CCAD uses C1, C2, C3, C4, C5 to further delineate properties from residential/commercial/in city/out of city. All of these are reported to the State Comptroller as C1.

Category D			Real Property:Qualified acreage for productivity valuation 1-d or 1-d-1, and tax code chapter 23, subchapters C, D, E and H should be classified in D1 for PVS study.	
State Cd	**Type**	**State Cd**		
Land	**Land**	**IMP**	**Requirements**	**Primary Current Use of Property**
D1	D1CL	NA	Qualified Open Space Ag Land	Cropland
D1	D1CLW	NA	Qualified Open Space Ag Land	Cropland Wildlife
D1	D1IP	NA	Qualified Open Space Ag Land	Improved Pasture
D1	D1IPW	NA	Qualified Open Space Ag Land	Improved Pasture Wildlife
D1	D1NP	NA	Qualified Open Space Ag Land	Native Pasture
D1	D1NPW	NA	Qualified Open Space Ag Land	Native Pasture Wildlife
D1	Any	D2	Improvements other than residences associated w/D1 land should be reported as D2	Barns, sheds, silos, garages & other improvements associated with farming/ranching; These **should NOT** have the homesite box as Yes
D1	Any	E9	New Improvement No Value	Farm & Ranch Improvement. As of Jan 1st current year not started. NVNEXT

Note: Land Type is determined on the use of the ag land; when the appraiser approves the ag they note which type to use.

Category E			Real Property: Rural land, not Qualified Ag Land & Residential Improvements: Only rural land not qualified for productivity valuation & improvements on that land should be reported in E.	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
E1	E1	E1	1st Land detail with a 1st Imp 100% Complete	Rural land not qualified for Ag & its improvements including residential
E1	E1	E1	Improvement is sitting on is E1 land	**Secondary Improvements** on land used for residential purposes E1 (pool,barn,garage etc.)
E6	E1	E6	1st Imp is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
E1	E1	E6 on Imp Not Complete	1st Imp(House) is 100% complete	As of Jan 1st of current year the **Secondary Improvement** (pool, barn etc.) is partial % complete; this improvement is E6
E2	E2	E2	Mobile Home is 1st Improvement	Mobile Home on rural land (Not mobile home Park)
E2	E2	E6 on Imp Not Complete	Mobile Home 1st Improvement	As of Jan 1st of current year a **Secondary Improvement** (pool, barn etc.) is partial % complete; this improvement is E6
E4	E4		Rural Non-Ag Land (Not Platted, Not in City)	Undeveloped vacant land
E4	E4	E3	Farm & Ranch Other Improvements	Land is undeveloped; no residence tied land; Has barns, Silos, Det CPT, Det Gar etc.
D1/D2/E4	D/E	E9	New Improvement No Value	Farm & Ranch Improvement. As of Jan 1st current year not started. NVNEXT
E/D	D/E	E9	**Secondary** New Improvement No Value	Secondary Improvement has been added to account but was not started as of Jan 1st of current year
Only land outside the city limits and not in a platted subdivision can be coded as E4				
CCAD uses E2, E3, E4, E6, E9 to further delineate properties from SFR, MHP, secondary improvements not associated w/D1. All of these are reported to the State Comptroller as E.				

Category F1			Real Property: Commercial: Property includes land and improvements associated with businesses that sell goods or services to the general public. (wholesale & retail stores, strip & shopping centers, office buildings, fast food, gas stations, nursing homes, hospitals, banks, auto dealers, hotels/motels etc.)	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
F1	F1	F1	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvements
F6	F1	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F1	F1	F6 on Imp Not Complete	1st Commercial Improvement is 100% complete	As of Jan 1st of current year a **Secondary Improvement** is partial % complete; this improvement is F6
F3	F3	F3	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvement = Office Building
F6	F3	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F3	F3	F6 on Imp Not Complete	1st Commercial Improvement is 100% complete	As of Jan 1st of current year a Secondary Improvement is partial % complete; this improvement is F6
F(1,2,3,4)	F(1,2,3,4)	F9	New Improvement No Value	**Secondary Improvement**. As of Jan 1st current year not started. NVNEXT
F4	F4	F4	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvement = Condominium
F6	F4	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F4	F4	F6 on Imp Not Complete	1st Commercial Improvement is 100% complete	As of Jan 1st of current year a **Secondary Improvement** is partial % complete; this improvement is F6
C3/C4	C3/C4	F9	New Improvement No Value	Commercial Improvement. As of Jan 1st current year not started. NVNEXT
F(1,2,3,4)	F(1,2,3,4)	F7	Improvement in Shell Finishout	Improvement is complete but awaiting some or all of tenant finish-out
F1, F3, F4, F6, F7 are all reported to state as F1				

Category F2			Real Property: Industrial: Property are land & improvements of businesses that add value to a product through development, manufacturing, fabrication, or processing of the product. (cotton gins, processing plants, paper/steel mills, warehouses, cement plants, chemical plants, clothing manufactures)	
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**	**Primary Current Use of Property**
F2	F2	F2	1st Land detail with a 1st Improvement 100% Complete	Land & Commercial Improvements
F6	F2	F6	1st Improvement is partial % complete	As of Jan 1st current year 1st IMP is a partial % complete
F2	F2	F6 on Imp Not Complete	1st Commercial Improvement is 100% compelete	As of Jan 1st of current year a Secondary Improvement is partial % complete; this improvement is F6
C/D	C/D	F9	New Improvement No Value	Commercial Improvement. As of Jan 1st current year not started. NVNEXT

Category J			Real or Personal Property: Utilities: Real & Personal property of utility companies and co-ops. Usually, utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. (Transmission, distribution & generation facilities, equipment & railroad rolling stock used in operation of railroad)	
State Cd Land	Type Land	State Cd IMP/Detail	Requirements	Primary Current Use of Property
J1A	J1	J1A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Water Systems
NA	NA	J1B	Owned by utility & must be an operating component of company	BPP: Water Systems
J2A	J2	J2A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Gas Distribution Systems
NA	NA	J2B	Owned by utility & must be an operating component of company	BPP: Gas Distribution Systems
J3A	J3	J3A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Electric Companies & Electric Co-ops
NA	NA	J3B	Owned by utility & must be an operating component of company	BPP: Electric Companies & Electric Co-ops
J4A	J4	J4A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Telephone Companies & Co-ops
NA	NA	J4B	Owned by utility & must be an operating component of company	BPP: Telephone Companies & Co-ops
J5			Land/Improvement owned by utility & must be an operating component of company	Real & Business Personal Property: Railroads & Corridors
J6A	J6	J6A	Land/Improvement owned by utility & must be an operating component of company	Real Property: Pipelines
NA	NA	J6B	Owned by utility & must be an operating component of company	BPP: Pipelines
J7A	J7	J7A	by utility & must an operating component of company	Real Property: Cable Companies

NA	NA	J7B	Owned by utility & must be an operating component of company	BPP: Cable Companies
J8			Owned by utility & must be an operating component of company	Real & BPP: Other Utilities

CCAD uses A or B to indicate if on a real property account or a BPP account, these are reported to the State Comptroller as J (and associated number-no letter).

Category L1		**Personal Property: Commercial: Property includes personal property of businesses that sell goods or services to the public. Furniture, fixtures, office/shop equipment, tools, vehicles, supplies, inventory etc.**	
	State Cd		
	Detail	**Requirements**	**Primary Current Use of Property**
	L1	Tangible personal property owned as of Jan 1 current year	BPP: Personal Property: Commercial

Category L2		**Personal Property: Industrial & Manufacturing: Property includes personal property of businesses that adds value to a product through development, manufacturing, processing or storage of that product.**	
	State Cd		
	Detail	**Requirements**	**Primary Current Use of Property**
	L2	Tangible personal property owned as of Jan 1 current year	BPP: Personal Property: Industrial & Manufacturing

Category M			**Mobile Homes and Other Tangible Personal Property: A mobile home on land owned by someone other than the owner of the mobile home should be M1. see note**	
State Cd	**Type**	**State Cd**		
Land	**Land**	**IMP**	**Requirements**	**Primary Current Use of Property**
A2/E2*	A2/E2*	M3	Improvement Only Mobile Home Accounts	Land is owned by someone other than owner of mobile home
M4	M4	M4	Property **must be in HOA ownership** 23.18(b)	Developed on the basis of a non-profit maintaining nominal ownership, is held & used for the enjoyment of its homeowners
M5	M4		open space, easements,drainage ditch	common area/open space/easements that do **not fit the definition of 23.18(b)**

*** The land the Improvement Only mobile home is sitting on would need to be coded A2/E2 accordingly. (If in a mobile home park there is not land to associate w/each mobile home; this land is a commercial property & coded as such.)**

CCAD uses M3 but these are reported to State Comptroller as M1; a mobile home on owned land are reported in Cat. A or E. M4 is reported to state as A & M5 is reported as C1.

Category O Code change by IST*			Real Property: Residential Inventory: residential real property held as inventory if all of the following apply:
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements**
O	C1/C2	NA	1-They are under the same ownership
O	A1	O	2-They are contiguous or located in the same subdivision or development
O	C1/C2	A9/O	3-They are held for sale in the ordinary course of business
***"O" PTAD codes are loaded by the IST department after computer shut down prior to yearly Notices of Appraised Value being mailed**			4-They are subject to zoning restrictions limiting them to residential use. If not subject to zoning, they are subject to enforceable deed restrictions limiting them to residential use, or their highest & best use is residential.
			5-They have never been occupied for residential purposes
			6-They are not presently leased or producing income
			7- The property is business inventory

Important Notes in Classifying Residential Real Property Inventory

1-All of the above criteria must be met for the property to be classified as Category O property.

2-The land and improvement value are both classified as Category O property if the criteria are met.

3-The property is appraised as a unit.

Residential Inventory is often referred to as Builder Discount (Owned by a home builder or developer)

Category X (CCAD uses EX)			Real & Personal Property: Total Exempt Total exempt property have the qualifications found in the law, mainly the Tax Code. Some owners must file application for EX others don't. (See Chapter 11)	
State Cd Land	**Type Land**	**State Cd IMP/Detail**	**Requirements**	**Primary Current Use of Property**
EX1	*	EX1	Ownership as of Jan 1 current year **Federal Government**	Federal Government use
EX2	*	EX2	Ownership as of Jan 1 current year **State Government**	State Government use
EX3	*	EX3	Ownership as of Jan 1 current year **County Government**	County Government use
EX4	*	EX4	Ownership as of Jan 1 current year **City Government**	City Government use
EX5	*	EX5	Ownership as of Jan 1 current year **ISD Government**	ISD Government use
EX6	*	EX6	Ownership as of Jan 1 current year **Cemetery**	Cemetery use

EX7	*	EX7	Ownership as of Jan 1 current year **Public Charity** **	Public Charity use
EX9	*	EX9	Ownership as of Jan 1 current year **Church** **	Church use
EX10	*	EX10	Ownership as of Jan 1 current year **MISC**	Other Exemptions including public property, religious organizations, charitable organizations & other property not reported elsewhere.
*	Land Type is category property would be used for if not owned by exempt owner			
**	Owner must file for property to be Exempt			

Note: If property is sold from Total Exempt Owner to Taxable Owner **OR** from Taxable Owner to Total Exempt Owner and the property account is being pro-rated, the PTAD Land & IMP must remain a taxable PTAD code until certification.

Restricted Use			**CCAD has very few properties coded as D6, these are all reported to the state as E property; the code is used to separate properties that are either Public Access Airport Property or restricted by other deed**
State Cd Land	**Type Land**	**State Cd IMP**	**Requirements/Use of the Property**
D6	D6	D6	Sec 23 (G) Must be privately owned airport property regulary used by the public or regulary provide services to the public in connection w/airport purposes
Property coded as D6 are reported to state as E			

MASTER MA SFR PRICING LIST R1-R12

	SQFT	R1	R1+	R2	R2+	SQFT	R3	R3+	SQFT	R4	R4+	SQFT	R5	R5+	SQFT	R6	R6+	SQFT	R7	R8	R9	R10	R11	R12
400	400	$ 112.21	$ 119.86	$127.51	$ 135.16																			
500	500	$ 106.60	$ 113.87	$121.14	$ 128.40																			
600	600	$ 101.79	$ 108.73	$115.67	$ 122.61	600	$125.69	$ 135.75	600	$150.28	$169.07													
700	700	$ 97.78	$ 104.45	$111.12	$ 117.78																			
800	800	$ 94.58	$ 101.03	$107.47	$ 113.92	800	$119.31	$ 128.86	800	$142.08	$159.85	800	$188.54	$ 201.73										
900	900	$ 92.17	$ 98.46	$104.74	$ 111.03	900	$116.58	$ 125.91																
1000	1000	$ 89.77	$ 95.89	$102.01	$ 108.13	1000	$113.85	$ 122.96	1000	$135.71	$152.67	1000	$180.34	$ 192.96										
1100	1100	$ 87.36	$ 93.32	$ 99.28	$ 105.23	1100	$111.12	$ 120.01																
1200	1200	$ 85.76	$ 91.61	$ 97.46	$ 103.30	1200	$109.30	$ 118.04	1200	$130.24	$146.52	1200	$173.96	$ 186.14	1200	$204.93	$ 229.52							
1300	1300	$ 84.16	$ 89.90	$ 95.63	$ 101.37	1300	$107.47	$ 116.07	1300	$128.42	$144.48													
1400	1400	**$ 82.55**	**$ 88.18**	$ 93.81	$ 99.44	1400	$106.56	$ 115.09	1400	$126.60	$142.43	1400	$168.50	$ 180.29	1400	$198.55	$ 222.38							
1500						1500	$104.74	$ 113.12	1500	$124.78	$140.38													
1600	1600	$ 79.35	$ 84.76	**$ 90.17**	**$ 95.58**	1600	$102.92	$ 111.15	1600	$122.96	$138.33	1600	$163.94	$ 175.42	1600	$193.09	$ 216.26	1600	$ 282.35	$ 327.52	$ 379.93	$ 440.72	$ 511.23	$ 593.03
1700						1700	$102.01	$ 110.17	1700	$121.14	$136.28													
1800	1800	$ 77.35	$ 82.62	$ 87.89	$ 93.17	1800	**$101.10**	$ 109.19	1800	$120.23	$135.25	1800	$160.30	$ 171.52	1800	$188.54	$ 211.16	1800	$ 275.97	$ 320.13	$ 371.35	$ 430.76	$ 499.69	$ 579.64
1900									1900	$118.40	$133.20	1900	$158.48	$ 169.57										
2000	2000	$ 75.34	$ 80.48	$ 85.62	$ 90.75	2000	$ 98.37	**$ 106.24**	2000	$117.49	$132.18	2000	$157.57	$ 168.60	2000	$183.98	$ 206.06	2000	$ 270.51	$ 313.79	$ 364.00	$ 422.23	$ 489.79	$ 568.16
2100									2100	$115.67	$130.13	2100	$155.75	$ 166.65										
2200	2200	$ 73.34	$ 78.34	$ 83.34	$ 88.34	2200	$ 96.54	$ 104.27	2200	$114.76	$129.11	2200	$153.93	$ 164.70	2200	$180.34	$ 201.98	2200	$ 265.04	$ 307.45	$ 356.64	$ 413.70	$ 479.90	$ 556.68
2300															2300	$178.52	$ 199.94							
2400	2400	$ 71.73	$ 76.63	$ 81.52	$ 86.41	2400	$ 95.63	$ 103.28	2400	**$112.94**	$127.06	2400	$151.19	$ 161.78	2400	$177.61	$ 198.92	2400	$ 261.40	$ 303.22	$ 351.74	$ 408.02	$ 473.30	$ 549.03
2500															2500	$175.78	$ 196.88							
2600	2600	$ 70.53	$ 75.34	$ 80.15	$ 84.96	2600	$ 93.81	$ 101.32	2600	$111.12	$125.01	2600	$149.37	$ 159.83	2600	$173.96	$ 194.84	2600	$ 256.85	$ 297.94	$ 345.61	$ 400.91	$ 465.05	$ 539.46
2800	2800	$ 69.33	$ 74.06	$ 78.78	$ 83.51	2800	$ 91.99	$ 99.35	2800	$109.30	$122.96	2800	$146.64	$ 156.90	2800	$171.23	$ 191.78	2800	$ 253.20	$ 293.71	$ 340.71	$ 395.22	$ 458.46	$ 531.81
3000	3000	$ 68.13	$ 72.77	$ 77.42	$ 82.06	3000	$ 91.08	$ 98.37	3000	$107.47	**$120.91**	3000	$144.82	$ 154.95	3000	$169.41	$ 189.74	3000	$ 250.47	$ 290.55	$ 337.03	$ 390.96	$ 453.51	$ 526.07
3200	3200	$ 67.11	$ 71.68	$ 76.26	$ 80.83	3200	$ 89.99	$ 97.19	3200	$106.56	$119.88	3200	$143.00	$ 153.01	3200	$166.68	$ 186.68	3200	$ 247.74	$ 287.38	$ 333.36	$ 386.69	$ 448.56	$ 520.33
3400	3400	$ 66.15	$ 70.66	$ 75.17	$ 79.68	3400	$ 88.99	$ 96.10	3400	$105.28	$118.45	3400	$141.17	$ 151.06	3400	$164.85	$ 184.64	3400	$ 244.09	$ 283.15	$ 328.45	$ 381.01	$ 441.97	$ 512.68
3600	3600	$ 65.27	$ 69.72	$ 74.17	$ 78.62	3600	$ 88.07	$ 95.12	3600	$104.11	$117.13	3600	**$140.26**	$ 150.08	3600	$163.03	$ 182.60	3600	$ 242.27	$ 281.04	$ 326.00	$ 378.16	$ 438.67	$ 508.86
3800	3800	$ 64.45	$ 68.84	$ 73.24	$ 77.63	3800	$ 87.16	$ 94.14	3800	$103.05	$115.93	3800	$138.44	$ 148.13	3800	$161.21	$ 180.56	3800	$ 239.54	$ 277.87	$ 322.33	$ 373.90	$ 433.72	$ 503.12
4000	4000	$ 63.63	$ 67.97	$ 72.31	$ 76.65	4000	$ 86.34	$ 93.25	4000	$101.98	$114.73	4000	$136.62	**$ 146.18**	4000	$159.39	$ 178.52	4000	$ 236.81	$ 274.70	$ 318.65	$ 369.63	$ 428.77	$ 497.38
4200									4200	$101.02	$113.65	4200	$135.39	$ 144.87	4200	$157.57	$ 176.48	4200	$ 234.99	$ 272.58	$ 316.20	$ 366.79	$ 425.48	$ 493.55
4400									4400	$100.06	$112.57	4400	$134.30	$ 143.70	4400	**$155.75**	$ 174.44	4400	$ 233.16	$ 270.47	$ 313.75	$ 363.95	$ 422.18	$ 489.73
4800									4800	$ 98.36	$110.65	4800	$132.25	$ 141.51	4800	$152.94	$ 171.30	4800	$ 229.52	$ 266.25	$ 308.84	$ 358.26	$ 415.58	$ 482.07
5200									5200	$ 96.87	$108.97	5200	$130.34	$ 139.46	5200	$150.30	**$ 168.33**	5200	$ 225.88	$ 262.02	$ 303.94	$ 352.57	$ 408.98	$ 474.42
5600									5600	$ 95.48	$107.42	5600	$128.56	$ 137.56	5600	$147.96	$ 165.71	5600	$ 222.24	$ 257.79	$ 299.04	$ 346.89	$ 402.39	$ 466.77
6000												6000	$127.06	$ 135.95	6000	$145.78	$ 163.27	6000	$ 219.50	$ 254.62	$ 295.36	$ 342.62	$ 397.44	$ 461.03
6400															6400	$143.91	$ 161.18	6400	**$ 217.09**	$ 251.82	$ 292.11	$ 338.85	$ 393.07	$ 455.96
6600																		6600	$ 215.77	$ 250.29	$ 290.34	$ 336.80	$ 390.68	$ 453.19
6800																		6800	$ 214.67	$ 249.02	$ 288.86	$ 335.08	$ 388.70	$ 450.89
7000																		7000	$ 213.58	**$ 247.75**	$ 287.39	$ 333.37	$ 386.71	$ 448.58
7200																		7200	$ 212.48	$ 246.48	$ 285.91	$ 331.66	$ 384.72	$ 446.28
7400																		7400	$ 211.60	$ 245.46	$ 284.73	$ 330.29	$ 383.13	$ 444.43
7600																		7600	$ 210.50	$ 244.18	$ 283.25	$ 328.57	$ 381.15	$ 442.13
8000																		8000	$ 210.06	$ 243.67	**$ 282.66**	**$ 327.89**	**$ 380.35**	**$ 441.21**
COMP ADJ		$ 51.18	$ 54.67	$ 55.90	$ 59.26		$ 62.68	$ 65.87		$ 70.02	$ 74.96		$ 86.96	$ 90.63		$ 96.56	$ 104.37		$ 134.59	$ 153.60	$ 175.25	$ 203.29	$ 235.82	$ 273.55
CCAD Quality		Substandard		Low		Base Production			Mid Produciton			High Production			Semi-Custom			Low Custom		Fair Custom	Average Custom	Good Custom	Very Good Custom	Excellent Custom
Marshall & Swift Quality Reference		Low Quality				Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality						

MASTER MA2-4 SFR PRICING LIST R1-R12

	SQFT	R1	R1+	R2	R2+	SQFT	R3	R3+	SQFT	R4	R4+	SQFT	R5	R5+	SQFT	R6	R6+	SQFT	R7	R8	R9	R10	R11	R12
400	400	$ 89.77	$95.89	$102.01	$108.13																			
500	500	$ 85.28	$91.09	$ 96.91	$102.72																			
600	600	$ 81.43	$86.99	$ 92.54	$ 98.09	600	$ 100.55	$ 108.60	600	$ 120.23	$ 135.25													
700	700	$ 78.23	$83.56	$ 88.89	$ 94.23																			
800	800	$ 75.66	$80.82	$ 85.98	$ 91.14	800	$ 95.45	$ 103.09	800	$ 113.67	$ 127.88	800	$ 169.68	$ 181.56										
900	900	$ 73.74	$78.77	$ 83.79	$ 88.82	900	$ 93.27	$ 100.73																
1000	1000	$ 71.81	$76.71	$ 81.61	$ 86.50	1000	$ 91.08	$ 98.37	1000	$ 108.57	$ 122.14	1000	$ 162.30	$ 173.67										
1100	1100	$ 69.89	$74.66	$ 79.42	$ 84.19	1100	$ 88.89	$ 96.01																
1200	1200	$ 68.61	$73.29	$ 77.96	$ 82.64	1200	$ 87.44	$ 94.43	1200	$ 104.20	$ 117.22	1200	$ 156.57	$ 167.53	1200	$ 194.68	$ 218.05							
1300	1300	$ 67.33	$71.92	$ 76.51	$ 81.10	1300	$ 85.98	$ 92.86	1300	$ 102.74	$ 115.58													
1400	1400	**$ 66.04**	**$70.55**	$ 75.05	$ 79.55	1400	$ 85.25	$ 92.07	1400	$ 101.28	$ 113.94	1400	$ 151.65	$ 162.26	1400	$ 188.63	$ 211.26							
1500						1500	$ 83.79	$ 90.50	1500	$ 99.82	$ 112.30													
1600	1600	$ 63.48	$67.81	**$ 72.14**	**$ 76.46**	1600	$ 82.34	$ 88.92	1600	$ 98.37	$ 110.66	1600	$ 147.55	$ 157.88	1600	$ 183.44	$ 205.45	1600	$ 268.23	$ 311.15	$ 360.93	$ 418.68	$ 485.67	$ 563.38
1700						1700	$ 81.61	$ 88.14	1700	$ 96.91	$ 109.02													
1800	1800	$ 61.88	$66.09	$ 70.31	$ 74.53	1800	**$ 80.88**	$ 87.35	1800	$ 96.18	$ 108.20	1800	$ 144.27	$ 154.37	1800	$ 179.11	$ 200.60	1800	$ 262.17	$ 304.12	$ 352.78	$ 409.23	$ 474.70	$ 550.65
1900									1900	$ 94.72	$ 106.56	1900	$ 142.63	$ 152.62										
2000	2000	$ 60.27	$64.38	$ 68.49	$ 72.60	2000	$ 78.69	**$ 84.99**	2000	$ 93.99	$ 105.74	2000	$ 141.81	$ 151.74	2000	$ 174.78	$ 195.76	2000	$ 256.98	$ 298.10	$ 345.80	$ 401.12	$ 465.30	$ 539.75
2100									2100	$ 92.54	$ 104.10	2100	$ 140.17	$ 149.98										
2200	2200	$ 58.67	$62.67	$ 66.67	$ 70.67	2200	$ 77.24	$ 83.41	2200	$ 91.81	$ 103.28	2200	$ 138.53	$ 148.23	2200	$ 171.32	$ 191.88	2200	$ 251.79	$ 292.08	$ 338.81	$ 393.02	$ 455.90	$ 528.85
2300															2300	$ 169.59	$ 189.94							
2400	2400	$ 57.39	$61.30	$ 65.21	$ 69.13	2400	$ 76.51	$ 82.63	2400	**$ 90.35**	$ 101.65	2400	$ 136.07	$ 145.60	2400	$ 168.73	$ 188.97	2400	$ 248.33	$ 288.06	$ 334.15	$ 387.62	$ 449.64	$ 521.58
2500															2500	$ 167.00	$ 187.03							
2600	2600	$ 56.43	$60.27	$ 64.12	$ 67.97	2600	$ 75.05	$ 81.05	2600	$ 88.89	$ 100.01	2600	$ 134.43	$ 143.84	2600	$ 165.26	$ 185.10	2600	$ 244.00	$ 283.04	$ 328.33	$ 380.86	$ 441.80	$ 512.49
2800	2800	$ 55.46	$59.25	$ 63.03	$ 66.81	2800	$ 73.59	$ 79.48	2800	$ 87.44	$ 98.37	2800	$ 131.97	$ 141.21	2800	$ 162.67	$ 182.19	2800	$ 240.54	$ 279.03	$ 323.67	$ 375.46	$ 435.54	$ 505.22
3000	3000	$ 54.50	$58.22	$ 61.93	$ 65.65	3000	$ 72.86	$ 78.69	3000	$ 85.98	**$ 96.73**	3000	$ 130.34	$ 139.46	3000	$ 160.94	$ 180.25	3000	$ 237.95	$ 276.02	$ 320.18	$ 371.41	$ 430.84	$ 499.77
3200	3200	$ 53.68	$57.35	$ 61.01	$ 64.67	3200	$ 71.99	$ 77.75	3200	$ 85.25	$ 95.91	3200	$ 128.70	$ 137.70	3200	$ 158.34	$ 177.34	3200	$ 235.35	$ 273.01	$ 316.69	$ 367.36	$ 426.14	$ 494.32
3400	3400	$ 52.92	$56.53	$ 60.14	$ 63.75	3400	$ 71.19	$ 76.88	3400	$ 84.23	$ 94.76	3400	$ 127.06	$ 135.95	3400	$ 156.61	$ 175.41	3400	$ 231.89	$ 268.99	$ 312.03	$ 361.96	$ 419.87	$ 487.05
3600	3600	$ 52.21	$55.77	$ 59.33	$ 62.89	3600	$ 70.46	$ 76.10	3600	$ 83.29	$ 93.70	3600	**$126.24**	$ 135.07	3600	$ 154.88	$ 173.47	3600	$ 230.16	$ 266.98	$ 309.70	$ 359.25	$ 416.74	$ 483.41
3800	3800	$ 51.56	$55.07	$ 58.59	$ 62.11	3800	$ 69.73	$ 75.31	3800	$ 82.44	$ 92.74	3800	$ 124.60	$ 133.32	3800	$ 153.15	$ 171.53	3800	$ 227.56	$ 263.97	$ 306.21	$ 355.20	$ 412.04	$ 477.96
4000	4000	$ 50.91	$54.38	$ 57.85	$ 61.32	4000	$ 69.08	$ 74.60	4000	$ 81.59	$ 91.78	4000	$ 122.96	**$ 131.57**	4000	$ 151.42	$ 169.59	4000	$ 224.97	$ 260.96	$ 302.72	$ 351.15	$ 407.34	$ 472.51
4200									4200	$ 80.82	$ 90.92	4200	$ 121.85	$ 130.38	4200	$ 149.69	$ 167.65	4200	$ 223.24	$ 258.96	$ 300.39	$ 348.45	$ 404.20	$ 468.87
4400									4400	$ 80.05	$ 90.06	4400	$ 120.87	$ 129.33	4400	**$ 147.96**	$ 165.71	4400	$ 221.51	$ 256.95	$ 298.06	$ 345.75	$ 401.07	$ 465.24
4800									4800	$ 78.69	$ 88.52	4800	$ 119.02	$ 127.35	4800	$ 145.30	$ 162.73	4800	$ 218.05	$ 252.93	$ 293.40	$ 340.35	$ 394.80	$ 457.97
5200									5200	$ 77.49	$ 87.18	5200	$ 117.30	$ 125.51	5200	$ 142.78	**$ 159.91**	5200	$ 214.58	$ 248.92	$ 288.74	$ 334.94	$ 388.54	$ 450.70
5600									5600	$ 76.38	$ 85.93	5600	$ 115.70	$ 123.80	5600	$ 140.56	$ 157.43	5600	$ 211.12	$ 244.90	$ 284.09	$ 329.54	$ 382.27	$ 443.43
6000												6000	$ 114.35	$ 122.36	6000	$ 138.49	$ 155.11	6000	$ 208.53	$ 241.89	$ 280.59	$ 325.49	$ 377.57	$ 437.98
6400															6400	$ 136.71	$ 153.12	6400	**$ 206.23**	$ 239.23	$ 277.51	$ 321.91	$ 373.42	$ 433.16
6600																		6600	$ 204.98	$ 237.78	$ 275.82	$ 319.96	$ 371.15	$ 430.53
6800																		6800	$ 203.94	$ 236.57	$ 274.42	$ 318.33	$ 369.26	$ 428.34
7000																		7000	$ 202.90	**$ 235.36**	$ 273.02	$ 316.70	$ 367.37	$ 426.15
7200																		7200	$ 201.85	$ 234.15	$ 271.62	$ 315.07	$ 365.49	$ 423.96
7400																		7400	$ 201.02	$ 233.18	$ 270.49	$ 313.77	$ 363.98	$ 422.21
7600																		7600	$ 199.98	$ 231.97	$ 269.09	$ 312.14	$ 362.09	$ 420.02
8000																		8000	$ 199.56	$ 231.49	**$ 268.53**	**$311.49**	**$ 361.33**	**$ 419.15**
COMP ADJ		$ 51.18	$ 54.67	$ 55.90	$ 59.26		$ 62.68	$ 65.87		$ 70.02	$ 74.96		$ 86.96	$ 90.63		$ 96.56	$ 104.37		$ 134.59	$ 153.60	$ 175.25	$ 203.29	$ 235.82	$ 273.55
CCAD Quality		Substandard		Low			Base Production			Mid Produciton			High Production			Semi-Custom			Low Custom	Fair Custom	Average Custom	Good Custom	Very Good Custom	Excellent Custom
Marshall & Swift Quality Reference		Low Quality					Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality					

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RESIDENCE PRICING SEGMENT PERCENTAGES

	R1	R1+	R2	R2+	R3	R3+	R4	R4+	R5	R5+	R6	R6+	R7	R8	R9	R10	R11	R12
CURRENT U.P	$ 82.55	$ 88.18	$ 90.17	$ 95.58	$ 101.10	$ 106.24	$ 112.94	$ 120.91	$ 140.26	$ 146.18	$ 155.75	$ 168.33	$ 217.09	$ 247.75	$ 282.66	$ 327.89	$ 380.35	$ 441.21
COMP ADJ FCT	$ 51.18	$ 54.67	$ 55.90	$ 59.26	$ 62.68	$ 65.87	$ 70.02	$ 74.96	$ 86.96	$ 90.63	$ 96.56	$ 104.37	$ 134.59	$ 153.60	$ 175.25	$ 203.29	$ 235.82	$ 273.55
SEGEMENTS																		
AA-R-%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%
AA-R-$ AMOUNT	$ 49.53	$ 52.91	$ 54.10	$ 57.35	$ 60.66	$ 63.74	$ 67.76	$ 72.55	$ 84.16	$ 87.71	$ 93.45	$ 101.00	$ 130.25	$ 148.65	$ 169.60	$ 196.73	$ 228.21	$ 264.72
AG-R-%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
AG-R $ AMOUNT	$ 28.89	$ 30.86	$ 31.56	$ 33.45	$ 35.38	$ 37.18	$ 39.53	$ 42.32	$ 49.09	$ 51.16	$ 54.51	$ 58.92	$ 75.98	$ 86.71	$ 98.93	$ 114.76	$ 133.12	$ 154.42
CAB-R			RANGE															
CP-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CP-R $ AMOUNT	$ 20.64	$ 22.05	$ 22.54	$ 23.89	$ 25.27	$ 26.56	$ 28.23	$ 30.23	$ 35.07	$ 36.55	$ 38.94	$ 42.08	$ 54.27	$ 61.94	$ 70.67	$ 81.97	$ 95.09	$ 110.30
CPT-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CPT-R $ AMOUNT	$ 20.64	$ 22.05	$ 22.54	$ 23.89	$ 25.27	$ 26.56	$ 28.23	$ 30.23	$ 35.07	$ 36.55	$ 38.94	$ 42.08	$ 54.27	$ 61.94	$ 70.67	$ 81.97	$ 95.09	$ 110.30
EG-R-%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%
EG-R $ AMOUNT	$ 37.15	$ 39.68	$ 40.58	$ 43.01	$ 45.49	$ 47.81	$ 50.82	$ 54.41	$ 63.12	$ 65.78	$ 70.09	$ 75.75	$ 97.69	$ 111.49	$ 127.20	$ 147.55	$ 171.16	$ 198.54
EP-R-%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
EP-R $ AMOUNT	$ 28.89	$ 30.86	$ 31.56	$ 33.45	$ 35.38	$ 37.18	$ 39.53	$ 42.32	$ 49.09	$ 51.16	$ 54.51	$ 58.92	$ 75.98	$ 86.71	$ 98.93	$ 114.76	$ 133.12	$ 154.42
MA-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA2-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA3-R					RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA4-R							RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
STG-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
STG-R $AMOUNT	$ 20.64	$ 22.05	$ 22.54	$ 23.89	$ 25.27	$ 26.56	$ 28.23	$ 30.23	$ 35.07	$ 36.55	$ 38.94	$ 42.08	$ 54.27	$ 61.94	$ 70.67	$ 81.97	$ 95.09	$ 110.30

LEGEND							
AA	ATTACHED ADDITION	CP	COVERED PORCH/PATIO	EP	ENCLOSED PORCH/PATIO	MA3	MAIN AREA- 3RD FLOOR
AG	ATTCHED GARAGE	CPT	CARPORT	MA	MAIN AREA- 1ST FLOOR	MA4	MAIN AREA- 4TH FLOOR
CAB	CABANA	EG	ENCLOSED GARAGE	MA2	MAIN AREA- 2ND FLOOR	STG	STORAGE

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MASTER MA TOWN HOUSE/DUPLEX PRICING LIST 3TDI-7TDE

	SQFT	R2TDI	R2TDE	SQFT	R3TDI	R3TDE	SQFT	R4TDI	R4TDE	SQFT	R5TDI	R5TDE	SQFT	R6TDI	R6TDE	SQFT	R7TDI	R7TDE
600	600	$ 90.13	$ 95.43	600	$ 102.42	$ 108.44												
700	700	$ 87.48	$ 92.78	700	$ 99.40	$ 105.43	700	$ 116.47	$ 123.50									
800	800	**$ 84.83**	**$ 90.13**	800	$ 96.39	$ 102.42	800	$ 112.46	$ 119.49	800	$ 153.63	$ 163.67						
900	900	$ 82.62	$ 87.92	900	$ 93.88	$ 99.91	900	$ 110.45	$ 116.47	900	$ 150.61	$ 159.65	900	$ 174.71	$ 185.76			
1000	1000	$ 80.85	$ 85.71	1000	**$ 91.87**	**$ 97.40**	1000	$ 107.44	$ 114.47	1000	$ 146.60	$ 155.63	1000	$ 170.69	$ 181.74	1000	$ 201.92	$ 213.86
1100	1100	$ 79.08	$ 83.94	1100	$ 89.87	$ 95.39	1100	$ 105.43	$ 111.45									
1200	1200	$ 77.76	$ 82.17	1200	$ 88.36	$ 93.38	1200	**$ 103.42**	**$ 109.45**	1200	$ 140.57	$ 149.61	1200	$ 164.67	$ 173.71	1200	$ 193.97	$ 205.90
1300	1300	$ 76.43	$ 80.85	1300	$ 86.85	$ 91.87	1300	$ 101.41	$ 107.44									
1400	1400	$ 75.11	$ 79.52	1400	$ 85.35	$ 90.37	1400	$ 99.91	$ 106.43	1400	$ 136.56	$ 144.59	1400	$ 158.65	$ 168.69	1400	$ 188.00	$ 198.94
1500	1500	$ 74.22	$ 78.64	1500	$ 84.34	$ 89.36	1500	$ 98.40	$ 104.43	1500	$ 134.55	$ 142.58						
1600	1600	$ 72.90	$ 77.31	1600	$ 82.84	$ 87.86	1600	$ 96.89	$ 102.42	1600	**$ 132.54**	**$ 140.57**	1600	$ 154.63	$ 163.67	1600	$ 182.03	$ 192.97
1700	1700	$ 72.01	$ 76.43	1700	$ 81.83	$ 86.85	1700	$ 95.89	$ 101.41	1700	$ 130.53	$ 138.56	1700	$ 151.62	$ 161.66			
1800	1800	$ 71.13	$ 75.55	1800	$ 80.83	$ 85.85	1800	$ 94.38	$ 100.41	1800	$ 128.52	$ 137.56	1800	$ 150.61	$ 159.65	1800	$ 177.06	$ 188.00
1900	1900	$ 70.25	$ 74.66	1900	$ 79.82	$ 84.85				1900	$ 127.52	$ 135.55	1900	$ 148.61	$ 157.64			
2000	2000	$ 69.36	$ 73.78	2000	$ 78.82	$ 83.84	2000	$ 92.38	$ 97.90	2000	$ 125.51	$ 133.54	2000	**$ 146.60**	**$ 155.63**	2000	$ 173.08	$ 184.02
2100													2100	$ 145.59	$ 153.63	2100	$ 171.09	$ 182.03
2200	2200	$ 68.04	$ 72.01	2200	$ 77.31	$ 81.83	2200	$ 90.37	$ 95.89	2200	$ 123.50	$ 131.54	2200	$ 143.58	$ 152.62	2200	$ 170.09	$ 180.04
2300													2300	$ 142.58	$ 150.61	2300	$ 168.10	$ 178.05
2400	2400	$ 66.71	$ 70.69	2400	$ 75.81	$ 80.33	2400	$ 88.86	$ 94.38	2400	$ 120.49	$ 128.52	2400	$ 140.57	$ 149.61	2400	**$ 166.12**	**$ 176.06**
2500																2500	$ 165.12	$ 175.07
2600							2600	$ 87.36	$ 92.38	2600	$ 118.48	$ 126.52	2600	$ 138.56	$ 146.60	2600	$ 163.13	$ 173.08
2800							2800	$ 85.85	$ 90.87	2800	$ 116.47	$ 124.51	2800	$ 136.56	$ 144.59	2800	$ 161.14	$ 170.09
3000										3000	$ 115.47	$ 122.50	3000	$ 134.55	$ 142.58	3000	$ 158.16	$ 168.10
3200										3200	$ 113.46	$ 120.49	3200	$ 132.54	$ 140.57	3200	$ 156.17	$ 165.12
3400																3400	$ 154.18	$ 163.13
3600																3600	$ 152.19	$ 161.14
COMP ADJ		$ 52.59	$ 55.88		$ 56.96	$ 60.39		$ 64.12	$ 67.86		$ 82.17	$ 87.15		$ 90.89	$ 96.49		$ 102.99	$ 109.16
		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit
Marshall & Swift Quality Reference		Low Quality			Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality	

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MASTER MA2-4 TOWN HOUSE/DUPLEX PRICING LIST R2TDI-R7TDE

	SQFT	R2TDI	R2DTE	SQFT	R3TDI	R3TDE	SQFT	R4TDI	R4TDE	SQFT	R5TDI	R5TDE	SQFT	R6TDI	R6TDE	SQFT	R7TDI	R7TDE
600	600	$ 72.10	$ 76.34	600	$ 81.93	$ 86.75												
700	700	$ 69.98	$ 74.22	700	$ 79.52	$ 84.34	700	$ 93.18	$ 98.80									
800	800	**$ 67.86**	**$ 72.10**	800	$ 77.11	$ 81.93	800	$ 89.97	$ 95.59	800	$ 138.26	$ 147.30						
900	900	$ 66.09	$ 70.33	900	$ 75.11	$ 79.93	900	$ 88.36	$ 93.18	900	$ 135.55	$ 143.68	900	$ 165.98	$ 176.47			
1000	1000	$ 64.68	$ 68.57	1000	**$ 73.50**	**$ 77.92**	1000	$ 85.95	$ 91.57	1000	$ 131.94	$ 140.07	1000	$ 162.16	$ 172.65	1000	$ 191.83	$ 203.17
1100	1100	$ 63.27	$ 67.15	1100	$ 71.89	$ 76.31	1100	$ 84.34	$ 89.16									
1200	1200	$ 62.21	$ 65.74	1200	$ 70.69	$ 74.70	1200	**$ 82.74**	**$ 87.56**	1200	$ 126.52	$ 134.65	1200	$ 156.44	$ 165.02	1200	$ 184.27	$ 195.61
1300	1300	$ 61.14	$ 64.68	1300	$ 69.48	$ 73.50	1300	$ 81.13	$ 85.95									
1400	1400	$ 60.08	$ 63.62	1400	$ 68.28	$ 72.29	1400	$ 79.93	$ 85.15	1400	$ 122.90	$ 130.13	1400	$ 150.71	$ 160.25	1400	$ 178.60	$ 188.99
1500	1500	$ 59.38	$ 62.91	1500	$ 67.47	$ 71.49	1500	$ 78.72	$ 83.54	1500	$ 121.09	$ 128.32						
1600	1600	$ 58.32	$ 61.85	1600	$ 66.27	$ 70.29	1600	$ 77.52	$ 81.93	1600	**$ 119.29**	**$ 126.52**	1600	$ 146.90	$ 155.48	1600	$ 172.93	$ 183.32
1700	1700	$ 57.61	$ 61.14	1700	$ 65.47	$ 69.48	1700	$ 76.71	$ 81.13	1700	$ 117.48	$ 124.71	1700	$ 144.04	$ 153.58			
1800	1800	$ 56.90	$ 60.44	1800	$ 64.66	$ 68.68	1800	$ 75.51	$ 80.33	1800	$ 115.67	$ 123.80	1800	$ 143.08	$ 151.67	1800	$ 168.20	$ 178.60
1900	1900	$ 56.20	$ 59.73	1900	$ 63.86	$ 67.88				1900	$ 114.77	$ 122.00	1900	$ 141.17	$ 149.76			
2000	2000	$ 55.49	$ 59.02	2000	$ 63.06	$ 67.07	2000	$ 73.90	$ 78.32	2000	$ 112.96	$ 120.19	2000	**$ 139.27**	**$ 147.85**	2000	$ 164.42	$ 174.82
2100													2100	$ 138.31	$ 145.94	2100	$ 162.53	$ 172.93
2200	2200	$ 54.43	$ 57.61	2200	$ 61.85	$ 65.47	2200	$ 72.29	$ 76.71	2200	$ 111.15	$ 118.38	2200	$ 136.41	$ 144.99	2200	$ 161.59	$ 171.04
2300													2300	$ 135.45	$ 143.08	2300	$ 159.70	$ 169.15
2400	2400	$ 53.37	$ 56.55	2400	$ 60.65	$ 64.26	2400	$ 71.09	$ 75.51	2400	$ 108.44	$ 115.67	2400	$ 133.54	$ 142.13	2400	**$ 157.81**	**$ 167.26**
2500																2500	$ 156.86	$ 166.31
2600							2600	$ 69.88	$ 73.90	2600	$ 106.63	$ 113.86	2600	$ 131.64	$ 139.27	2600	$ 154.97	$ 164.42
2800							2800	$ 68.68	$ 72.70	2800	$ 104.83	$ 112.06	2800	$ 129.73	$ 137.36	2800	$ 153.08	$ 161.59
3000										3000	$ 103.92	$ 110.25	3000	$ 127.82	$ 135.45	3000	$ 150.25	$ 159.70
3200										3200	$ 102.12	$ 108.44	3200	$ 125.91	$ 133.54	3200	$ 148.36	$ 156.86
3400																3400	$ 146.47	$ 154.97
3600																3600	$ 144.58	$ 153.08
COMP ADJ		$ 52.59	$ 55.88		$ 56.96	$ 60.39		$ 64.12	$ 67.86		$ 82.17	$ 87.15		$ 90.89	$ 96.49		$ 102.99	$ 109.16
		Interior Unit	Interior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit		Interior Unit	Exterior Unit
Marshall & Swift Quality Reference		Low Quality			Fair Quality			Average Quality			Good Quality			Very Good Quality			Excellent Quality	

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VENEER PRICING SEGMENT PERCENTAGES

	2TDI	2TDE	3TDI	3TDE	4TDI	4TDE	5TDI	5TDE	6TDI	6TDE	7TDI	7TDE
CURRENT U.P	$80.85	$85.71	$ 91.87	$ 97.40	$103.42	$ 109.45	$ 132.54	$ 140.57	$ 146.60	$ 155.63	$ 166.12	$ 176.06
COMP ADJ FCT	$52.59	$55.88	$ 56.96	$ 60.39	$ 64.12	$ 67.86	$ 82.17	$ 87.15	$ 90.89	$ 96.49	$ 102.99	$ 109.16
SEGEMENTS												
AA-R-%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%	60%
AA-R-$ AMOUNT	$ 48.51	$ 51.43	$ 55.12	$ 58.44	$ 62.05	$ 65.67	$ 79.52	$ 84.34	$ 87.96	$ 93.38	$ 99.67	$ 105.64
AG-R-%	35%	**35%**	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
AG-R $ AMOUNT	$ 28.30	$ 30.00	$ 32.16	$ 34.09	$ 36.20	$ 38.31	$ 46.39	$ 49.20	$ 51.31	$ 54.47	$ 58.14	$ 61.62
CAB-R					RANGE							
CP-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CP-R $ AMOUNT	$ 20.21	$ 21.43	$ 22.97	$ 24.35	$ 25.86	$ 27.36	$ 33.13	$ 35.14	$ 36.65	$ 38.91	$ 41.53	$ 44.02
CPT-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
CPT-R $ AMOUNT	$ 20.21	$ 21.43	$ 22.97	$ 24.35	$ 25.86	$ 27.36	$ 33.13	$ 35.14	$ 36.65	$ 38.91	$ 41.53	$ 44.02
EG-R-%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%	45%
EG-R $ AMOUNT	$ 36.38	$ 38.57	$ 41.34	$ 43.83	$ 46.54	$ 49.25	$ 59.64	$ 63.26	$ 65.97	$ 70.04	$ 74.75	$ 79.23
EP-R-%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
EP-R $ AMOUNT	$ 28.30	$ 30.00	$ 32.16	$ 34.09	$ 36.20	$ 38.31	$ 46.39	$ 49.20	$ 51.31	$ 54.47	$ 58.14	$ 61.62
MA-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA2-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA3-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
MA4-R	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE	RANGE
STG-R-%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
STG-R $AMOUNT	$ 20.21	$ 21.43	$ 22.97	$ 24.35	$ 25.86	$ 27.36	$ 33.13	$ 35.14	$ 36.65	$ 38.91	$ 41.53	$ 44.02

LEGEND							
AA	ATTACHED ADDITION	CP	COVERED PORCH/PATIO	EP	ENCLOSED PORCH/PATIO	MA3	MAIN AREA- 3RD FLOOR
AG	ATTCHED GARAGE	CPT	CARPORT	MA	MAIN AREA- 1ST FLOOR	MA4	MAIN AREA- 4TH FLOOR
CAB	CABANA	EG	ENCLOSED GARAGE	MA2	MAIN AREA- 2ND FLOOR	STG	STORAGE

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CONDOMINIUM PRICING LIST C3-7

SQFT	C3	C4	C5	C6	C7
375	$ 105.35	$ 120.60	$ 157.64	$ 181.74	$ 208.85
500	$ 95.64	$ 109.45	$ 142.58	$ 164.67	$ 189.77
625	$ 90.01	$ 103.37	$ 134.55	$ 154.63	$ 178.73
750	**$ 86.43**	$ 98.81	$ 129.53	$ 148.61	$ 171.70
1000	$ 81.83	**$ 93.75**	$ 122.50	$ 140.57	$ 162.66
1250	$ 79.27	$ 90.71	**$ 118.48**	**$ 136.56**	$ 157.64
1562.5	$ 77.23	$ 88.17	$ 115.47	$ 132.54	**$ 152.62**
1875	$ 75.69	$ 86.15	$ 112.46	$ 129.53	$ 149.61
2500	$ 73.65	$ 84.12	$ 110.45	$ 126.52	$ 146.60
Comp Adj.	**$ 53.59**	**$ 58.12**	**$ 73.46**	**$ 84.66**	**$ 94.63**
Marshall & Swift Quality Reference	Fair	Average	Good	Very Good	Excellent

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Condominium Segment Percentages

	C3	C4	C5	C6	C7
CURRENT U.P	$86.43	$93.75	$118.48	$136.56	$152.62
COMP ADJ FCT	$53.59	$58.12	$73.46	$84.66	$94.63
SEGEMENTS					
AA-R-%	60.00%	60.00%	60.00%	60.00%	60.00%
AA-R-$ AMOUNT	$51.86	$56.25	$71.09	$81.93	$91.57
AG-R-%	35.00%	35.00%	35.00%	35.00%	35.00%
AG-R $ AMOUNT	$30.25	$32.81	$41.47	$47.79	$53.42
CAB-R					
CP-R-%	25.00%	25.00%	25.00%	25.00%	25.00%
CP-R $ AMOUNT	$21.61	$23.44	$29.62	$34.14	$38.16
CPT-R-%	25.00%	25.00%	25.00%	25.00%	25.00%
CPT-R $ AMOUNT	$21.61	$23.44	$29.62	$34.14	$38.16
DETG-R-%	45.00%	45.00%	45.00%	45.00%	45.00%
DETG-R $ AMOUNT	$38.89	$42.19	$53.32	$61.45	$68.68
EG-R-%	45.00%	45.00%	45.00%	45.00%	45.00%
EG-R $ AMOUNT	$38.89	$42.19	$53.32	$61.45	$68.68
EP-R-%	35.00%	35.00%	35.00%	35.00%	35.00%
EP-R $ AMOUNT	$30.25	$32.81	$41.47	$47.79	$53.42
MA-R					
MA2-R					
MA3-R					
MA4-R					
STG-R-%	25.00%	25.00%	25.00%	25.00%	25.00%
STG-R $AMOUNT	$21.61	$23.44	$29.62	$34.14	$38.16

LEGEND							
AA	ATTACHED ADDITION	CP	COVERED PORCH/PATIO	EP	ENCLOSED PORCH/PATIO	MA3	MAIN AREA- 3RD FLOOR
AG	ATTCHED GARAGE	CPT	CARPORT	MA	MAIN AREA- 1ST FLOOR	MA4	MAIN AREA- 4TH FLOOR
CAB	CABANA	EG	ENCLOSED GARAGE	MA2	MAIN AREA- 2ND FLOOR	STG	STORAGE

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RESIDENTIAL DEPRECIATION TABLES					
	RES 40	RES 45	RES 50	RES 55	RES 60
1	99%	99%	99%	99%	100%
2	97%	98%	98%	98%	99%
3	96%	97%	97%	98%	98%
4	95%	96%	96%	97%	97%
5	93%	94%	95%	96%	96%
6	91%	93%	94%	95%	96%
7	90%	92%	93%	94%	95%
8	88%	90%	92%	93%	94%
9	86%	89%	90%	92%	93%
10	84%	87%	89%	91%	92%
11	82%	86%	88%	90%	91%
12	80%	85%	87%	89%	90%
13	78%	83%	85%	88%	89%
14	76%	81%	84%	87%	88%
15	74%	79%	83%	85%	88%
16	72%	77%	81%	84%	87%
17	70%	75%	80%	83%	85%
18	68%	73%	78%	81%	84%
19	66%	72%	76%	80%	83%
20	63%	70%	75%	79%	82%
21	61%	68%	74%	78%	81%
22	58%	65%	72%	77%	80%
23	56%	64%	71%	76%	79%
24	53%	62%	69%	74%	77%
25	50%	60%	67%	73%	76%
26	48%	57%	65%	71%	75%
27	45%	55%	63%	69%	74%
28	43%	53%	61%	67%	72%
29	41%	51%	59%	66%	71%
30	38%	48%	56%	64%	69%
31	36%	46%	54%	62%	68%
32	33%	44%	53%	60%	66%
33	31%	42%	51%	58%	65%
34	29%	40%	49%	56%	63%
35	28%	38%	47%	55%	62%
36	26%	35%	45%	53%	60%
37	25%	33%	43%	51%	59%
38	23%	31%	41%	49%	57%
39	22%	30%	39%	47%	55%
40	21%	28%	37%	45%	53%
41	21%	27%	36%	43%	51%
42	20%	25%	34%	41%	49%
43		24%	33%	40%	48%
44		23%	31%	38%	46%
45		22%	30%	37%	45%
46		21%	28%	35%	43%
47		21%	27%	34%	41%
48		20%	25%	32%	39%
49			24%	31%	38%
50			23%	29%	36%
51			22%	28%	35%
52			22%	27%	34%
53			21%	25%	32%
54			21%	24%	31%
55			20%	23%	30%
56				22%	29%
57				22%	28%
58				21%	28%
59				21%	27%
60				20%	26%
61					25%
62					24%
63					24%
64					23%
65					22%
70					20%
99	20%	20%	20%	20%	20%

Marshall & Swift Quality Reference					
	SUBSTANDARD QLTY 01-01+	LOW QLTY 02-02+	FAIR QLTY 03-03+	AVG-GOOD-V.GOOD QLTY 04-06+	EXC. QLTY 07-12

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MANUFACTURED HOME PRICING SCHEDULE

	SINGLE WIDE MOBILE HOMES						DOUBLE WIDE MOBILE HOMES						
	RM1	RM2	RM3	RM4	RM5	RM6	RMD1	RMD2	RMD3	RMD4	RMD5	RMD6	
400	$20.16												**400**
500	$19.88												**500**
600	$19.60			$35.93	$40.50	$47.94							**600**
700	$19.32	$22.95		$35.21	$39.35	$46.59							**700**
800	$19.04	$22.70	$25.76	$34.49	$38.20	$45.24	$30.40	$34.30	$35.00	$43.77	$48.34	$56.96	**800**
900	$18.76	$22.40	$25.48	$33.77	$37.05	$43.89	$29.70	$33.70	$34.20	$42.87	$47.44	$55.86	**900**
1000	$18.48	$22.10	$25.20	$33.05	$35.90	$42.54	$28.20	$31.70	$33.40	$41.97	$46.54	$54.76	**1000**
1100	$18.20	$21.85	$24.92	$32.33	$34.75	$41.19	$26.70	$30.00	$32.60	$41.07	$45.64	$53.66	**1100**
1200	$17.92	$21.55	$24.64	$31.61	$33.60	$39.84	$25.40	$28.50	$31.80	$40.17	$44.74	$52.56	**1200**
1300				$30.89	$32.45	$38.49	$24.20	$27.20	$31.00	$39.27	$43.84	$51.46	**1300**
1400		$21.30	$24.36				$23.20	$26.10	$30.20	$38.37	$42.94	$50.36	**1400**
1500							$22.40	$25.20	$29.40	$37.47	$42.04	$49.26	**1500**
1600		$21.00	$24.08				$21.60	$24.30	$28.60	$36.57	$41.14	$48.16	**1600**
1700							$20.90	$23.50	$27.80	$35.67	$40.24	$47.06	**1700**
1800		$20.72	$23.80				$20.30	$22.80	$27.00	$34.77	$39.34	$45.96	**1800**
1900							$19.70	$22.10	$26.20	$33.87	$38.44	$44.86	**1900**
2000		$20.44	$23.52				$19.20	$21.60	$25.40	$32.97	$37.54	$43.76	**2000**
2100							$18.70	$21.00	$24.60	$32.07	$36.64	$42.66	**2100**
2200							$18.20	$20.50	$23.80	$31.17	$35.74	$41.56	**2200**
2300													**2300**
2400													**2400**
2500													**2500**
2600													**2600**
2800													**2800**
3000													**3000**

Descrip	MANU30		MANU35	MANU40	MANU45		MANU30		MANU35	MANU40	MANU45	
Year Max	RM1	RM2	RM3	RM4	RM5	RM6	RMD1	RMD2	RMD3	RMD4	RMD5	RMD6
1	97%	97%	97%	98%	99%	99%	97%	97%	97%	98%	99%	99%
2	94%	94%	94%	96%	98%	98%	94%	94%	94%	96%	98%	98%
3	91%	91%	92%	95%	97%	97%	91%	91%	92%	95%	97%	97%
4	87%	87%	90%	93%	96%	96%	87%	87%	90%	93%	96%	96%
5	84%	84%	88%	91%	95%	95%	84%	84%	88%	91%	95%	95%
6	81%	81%	85%	88%	94%	94%	81%	81%	85%	88%	94%	94%
7	78%	78%	82%	85%	92%	92%	78%	78%	82%	85%	92%	92%
8	75%	75%	79%	82%	90%	90%	75%	75%	79%	82%	90%	90%
9	72%	72%	76%	80%	89%	89%	72%	72%	76%	80%	89%	89%
10	69%	69%	73%	77%	88%	88%	69%	69%	73%	77%	88%	88%
11	66%	66%	71%	75%	86%	86%	66%	66%	71%	75%	86%	86%
12	64%	64%	69%	73%	84%	84%	64%	64%	69%	73%	84%	84%
13	61%	61%	67%	71%	82%	82%	61%	61%	67%	71%	82%	82%
14	58%	58%	65%	69%	80%	80%	58%	58%	65%	69%	80%	80%
15	56%	56%	63%	67%	78%	78%	56%	56%	63%	67%	78%	78%
16	54%	54%	62%	67%	77%	77%	54%	54%	62%	67%	77%	77%
17	52%	52%	61%	66%	76%	76%	52%	52%	61%	66%	76%	76%
18	50%	50%	59%	65%	76%	76%	50%	50%	59%	65%	76%	76%
19	49%	49%	57%	64%	75%	75%	49%	49%	57%	64%	75%	75%
20	48%	48%	55%	63%	74%	74%	48%	48%	55%	63%	74%	74%
21	46%	46%	54%	62%	74%	74%	46%	46%	54%	62%	74%	74%
22	45%	45%	53%	61%	73%	73%	45%	45%	53%	61%	73%	73%
23	43%	43%	52%	60%	72%	72%	43%	43%	52%	60%	72%	72%
24	41%	41%	51%	59%	71%	71%	41%	41%	51%	59%	71%	71%
25	40%	40%	50%	58%	70%	70%	40%	40%	50%	58%	70%	70%
26	38%	38%	49%	57%	69%	69%	38%	38%	49%	57%	69%	69%
27	36%	36%	48%	56%	68%	68%	36%	36%	48%	56%	68%	68%
28	34%	34%	48%	55%	67%	67%	34%	34%	48%	55%	67%	67%
29	32%	32%	47%	54%	66%	66%	32%	32%	47%	54%	66%	66%
30	30%	30%	47%	53%	65%	65%	30%	30%	47%	53%	65%	65%
31			46%	52%	64%	64%			46%	52%	64%	64%
32			45%	52%	63%	63%			45%	52%	63%	63%
33			44%	51%	62%	62%			44%	51%	62%	62%
34			43%	51%	61%	61%			43%	51%	61%	61%
35			42%	50%	60%	60%			42%	50%	60%	60%
36				50%	59%	59%				50%	59%	59%
37				49%	58%	58%				49%	58%	58%
38				49%	57%	57%				49%	57%	57%
39				48%	56%	56%				48%	56%	56%
40				47%	55%	55%				47%	55%	55%
41					54%	54%					54%	54%
42					53%	53%					53%	53%
43					52%	52%					52%	52%
44					51%	51%					51%	51%
45					50%	50%					50%	50%
99	30%	30%	42%	47%	50%	50%	30%	30%	42%	47%	50%	50%
	RM1	RM2	RM3	RM4	RM5	RM6	RMD1	RMD2	RMD3	RMD4	RMD5	RMD6

Pools

Residential Pool Pricing Schedule		
Type=PL ; Method= F		Contributory Value
Class	**POOL VALUE**	**Neighborhood Median Value**
PLF01	$5,000	As Needed
PLF02	$10,000	As Needed
PLF03	$15,000	$100,000 - $300,000
PLF04	$20,000	$300,000 - $350,000
PLF05	$25,000	$350,000 - $500,000
PLF06	$30,000	$500,000 - $700,000
PLF07	$35,000	$700,000 - $1,000,000
PLF08	$50,000	$1,000,000 +
PLF09	$75,000	As Needed
PLF10	$100,000	As Needed
PLF11	$125,000	As Needed
PLF12	$150,000	As Needed

SPA CLASSES

09-14-2009

Class **SPAF**- Spa that is fiberglass

Class **SPAG**- Spa that is gunite

Class **SPAR**- Spa that is redwood

Tennis Courts Classes

Class: **TEN1**- Low quality – Not a regulation size court. Surface is concrete or asphalt.

Class: **TEN2**- Average quality- Regulation size court (60x120). Surface is concrete, asphalt, clay.

Class: **TEN3**- Good quality- Regulation size court (60x120) with fence and lighting. Surface could be clay, asphalt, concrete.

BARN CLASSES

09-14-09

Class BN10- Low quality- Wood frame, metal or wood siding
Unfinished dirt or gravel floor. Minimum or no electrical service

Class BN10P- Low quality- Wood frame, metal or wood siding concrete
Floor. Minimum or no electrical service

Class BN11- Fair quality-Light pole frame, metal or wood siding, dirt or
gravel floor. Minimum or no electrical service

Class BN11P- Fair quality- Light pole frame, metal or wood siding, concrete
floor, Minimum or no electrical service

Class BN12- Average quality-Pole frame, metal or wood siding, dirt or gravel
Floor. Minimum or no electrical service

Class BN12P- Average quality- Pole frame, metal or wood siding, concrete
Floor. Minimum or no electrical service

Class BN13- Good quality- Heavy duty pole frame, metal or wood siding,
dirt or gravel floor, minimum to adequate electrical service

Class BN13P- Good quality- Heavy duty pole frame, metal or wood siding,
concrete floor, minimum to adequate electrical service

Class BN14- Very good quality- Light steel frame, metal or wood siding,
dirt or gravel floor, adequate electrical service

Class BN14P- Very good quality- Light steel frame and truss, metal or
Wood siding, concrete floor, adequate electrical service

Class BN17- Excellent quality- Steel frame and truss, metal or wood siding,
Concrete floor, adequate electrical service

1

PRE-ENGINEER METAL BUILDINGS CLASSES

10-01-09

CLASS **PE1**:

LOW TO AVERAGE SPECIFICATIONS

CONSTRUCTION: Average to good quality

EXTERIOR: Metal siding, sliding door entry

INTERIOR: Unfinished-or Dirt floors

PLUMBING: Minimum

ELECTRICAL: None or minimum

CLASS PE2:

GOOD SPECIFICATION

CONSTRUCTION:	Heavy gauge steel (I-Beams with bar joists) Or comparable steel or wood construction.
FOUNDATION:	Concrete
EXTERIOR:	Aluminum-Steel-Stucco-Concrete block-Wood.
INTERIOR:	Insulated, with partial to full finish, wood or Concrete walk-ways.
PLUMBING:	Good to excellent fixtures, office With two or more fixtures.
ELECTRICAL:	Good to excellent fixtures, many outlets.

CLASS **PE3**:

EXCELLENT SPECIFICATIONS

CONSTRUCTION:	Heavy gauge steel (I-Beams with bar joists) Or comparable steel or wood construction.
FOUNDATION:	Concrete
EXTERIOR:	Face brick or stone veneer, heavy roof, Aluminum, steel, stucco, concrete Block or wood.
INTERIOR:	Insulated, fine finished, best wood Available. concrete walk-Ways. High quality finish out of office areas
PLUMBING & ELECTRICAL:	High quality fixtures and hardware throughout. Excellent lighting and outlets. Has water servce.

Excellent quality materials and workmanship.

CLASS **STA16**:

BEST SPECIFICATION

CONSTRUCTION: Heavy gauge steel (I-Beams with bar joists)
Or comparable steel or wood construction.

FOUNDATION: Concrete

EXTERIOR: Aluminum-Steel-Stucco-Concrete block-Wood.

INTERIOR: Insulated, with partial to full finish, wood or
Masonry partitions for stables, dirt or sawdust floors,
Concrete walk-ways.

PLUMBING: Good to excellent fixtures, shower stalls, office
With two or more fixtures.

ELECTRICAL: Good to excellent fixtures, many outlets.

Good ornamentation. Show arena with adequate seating. Good to excellent Quality materials and workmanship.

CLASS **STA17**:

EXCELLENT SPECIFICATIONS

CONSTRUCTION:	Heavy gauge steel (I-Beams with bar joists) Or comparable steel or wood construction.
FOUNDATION:	Concrete
EXTERIOR:	Face brick or stone veneer, heavy roof, custom Dormers, arches. Aluminum, steel, stucco, concrete Block or wood.
INTERIOR:	Insulated fine finished, custom stalls, best wood Available. Dirt or sawdust floors, concrete walk-Ways. High quality finish out of office areas, Waiting room, tacks rooms, breeding areas.
PLUMBING & ELECTRICAL:	High quality fixtures and hardware throughout. Excellent lighting and showers and dressing room.

High quality ornamentation. Excellent quality materials and workmanship. Above adequate show arena and viewing areas.

Field Procedures for 01/01/?? Inspections:

See attachments of how to complete the appraisal card for data entry. Remember data entry operators cannot read your mind.

Remember to use red ink.

If the inspect date of a partial complete parcel is different from the remainder of the subdivision, identify on the first card the date you want on that bundle of cards. Just turn in the cards you want changed if you did not work the entire subdivision.

The permit department has not removed any floor plans when a house was re-permitted. So when you have an appraisal card with two floor plans, clearly mark the one you want removed and inactivate both permits.

If there is a permit and no sketch, the permit department will indicate in the permit screen comments if a floor plan is "in house". That means the floor plan will be entered at a later date. We suggest you hold that account out of data entry until the permit department gets the sketch entered.

If you encounter a parcel with a new improvement but no permit data or sketch is listed on the field card, attempt to identify the floor plan from another home in the subdivision before you send a request to measure and list. Also, verify that the permit department has worked all the permits they have for a city before requesting measure and list assistance.

If the stage of construction is such that you cannot verify the floor plan is correct, place a next inspect date of 1/1/20?? reason=Ver. F. Plan. This will allow you to quickly identify the floor plans you were not able to check the previous year so you can catch any incorrect floor plans. The best time to find the errors is in the first year built, it will save time and headaches down the road.

If the construction appears to have been abandoned or stalled with no recent progress, place a next inspect date for 1/1/20?? reason=% complete. This will flag the necessary accounts so they can be found and checked again next year.

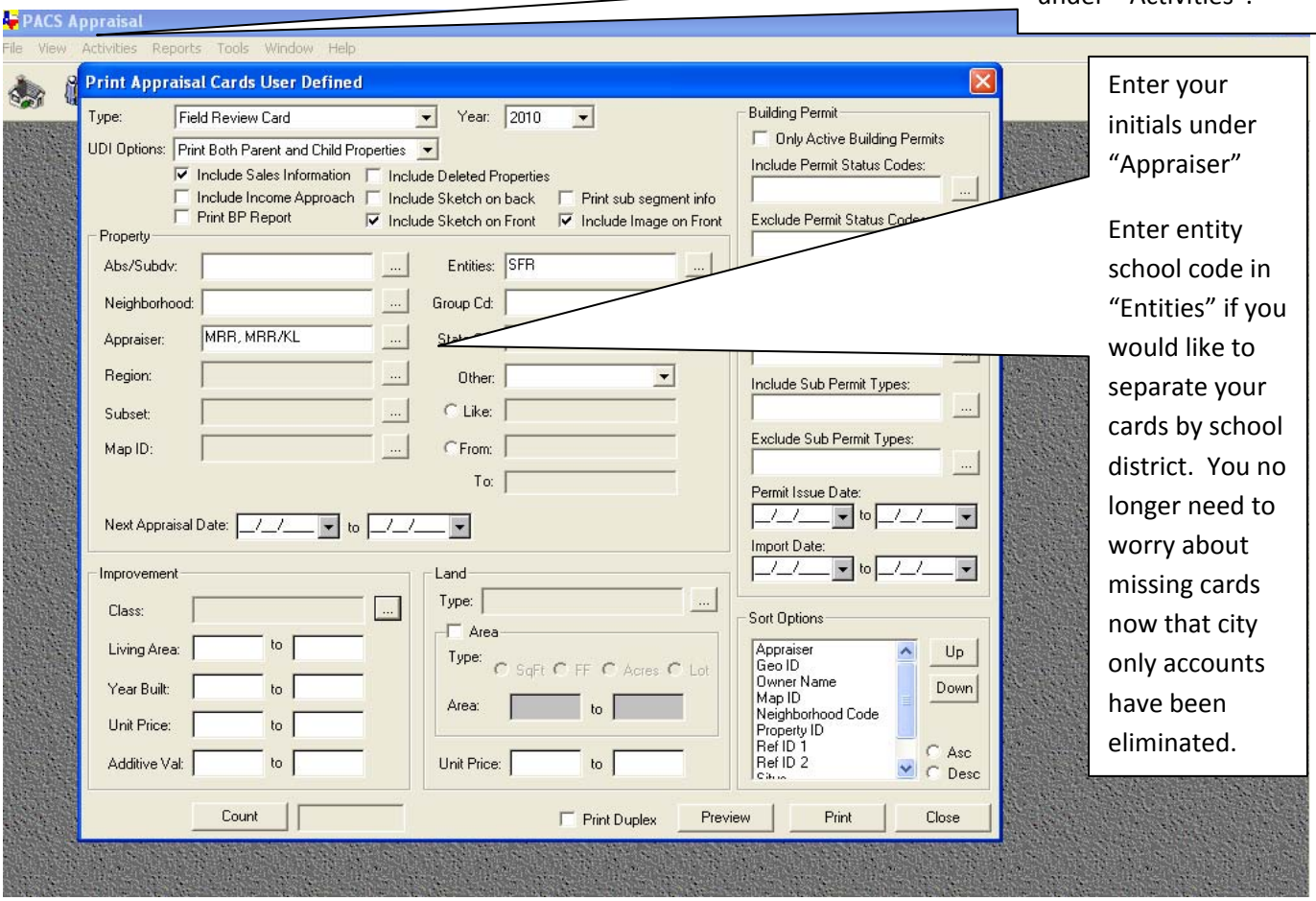
Take a plat of substantial size for marking your percent complete. Be sure to mark the plat with the date you inspected for 1/1/20?? percent completes. Knowing these dates, the number of lots taken down in a period or a year, and the number of vacant lots remaining will help the land department calculate holding periods for subdivision analysis.

Do not stray from the percent completes found on the Districts **RESIDENTIAL INSPECTION FORM.** Do not interpolate forward. If a stage is only partially complete, back the percent complete back to the previous stage and place some short notes of observed phase complete you can reference back to at a later date.

Once you have entered the changes you want made to the field cards for your 1/1/?? Inspection, you may turn these cards into data entry using the singles only tray by Wanda's cubicle. Turn these in every time you come into the office so you can continually check your progress. ***IF you are appraising the entire neighborhood at the same time, you must send your folders through your Senior so FLD codes can be placed on the neighborhood.***

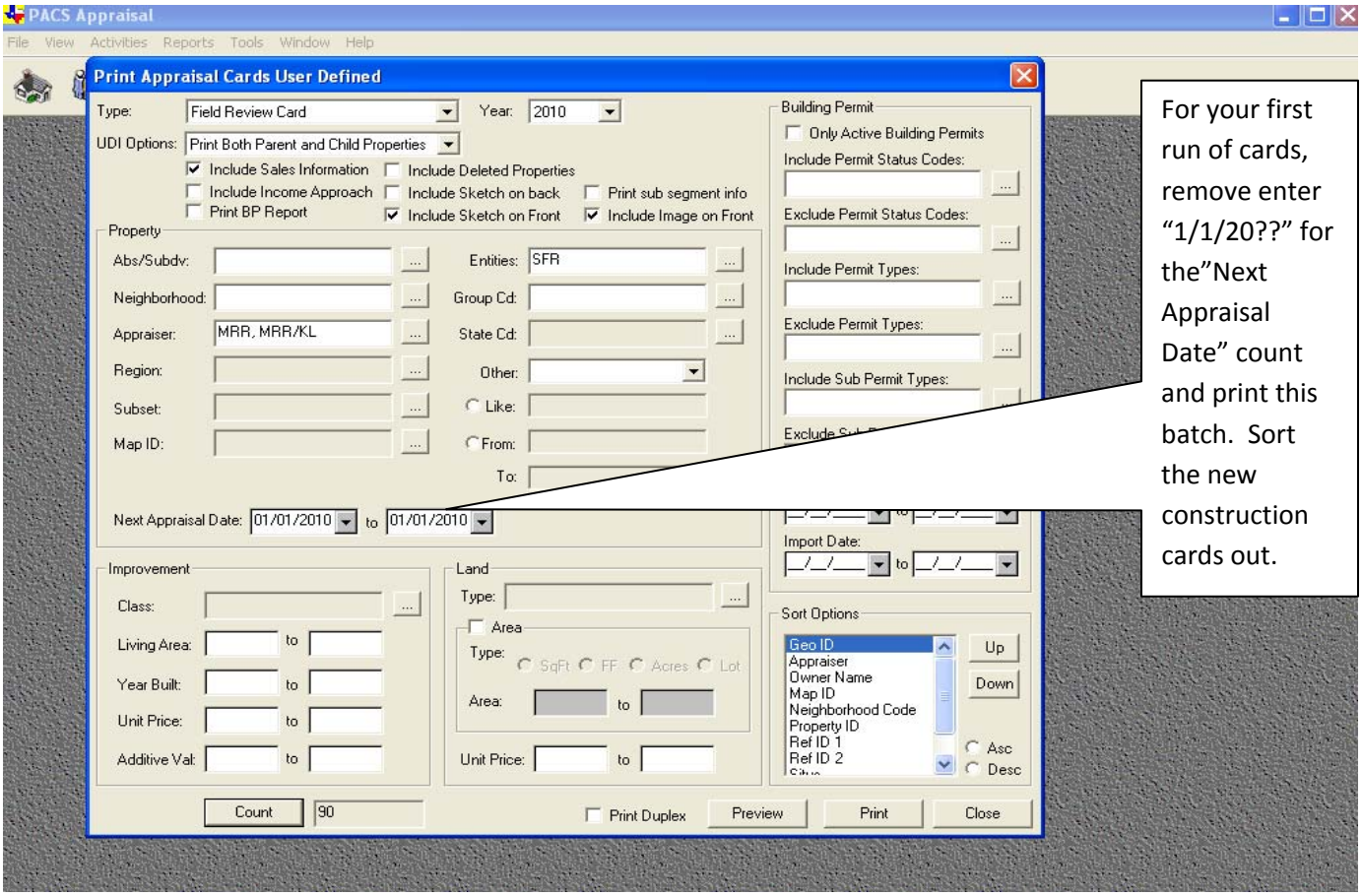
PRINTING CARDS FOR 1/1 INSPECTIONS

Open up "Print User Defined" appraisal cards under "Activities".

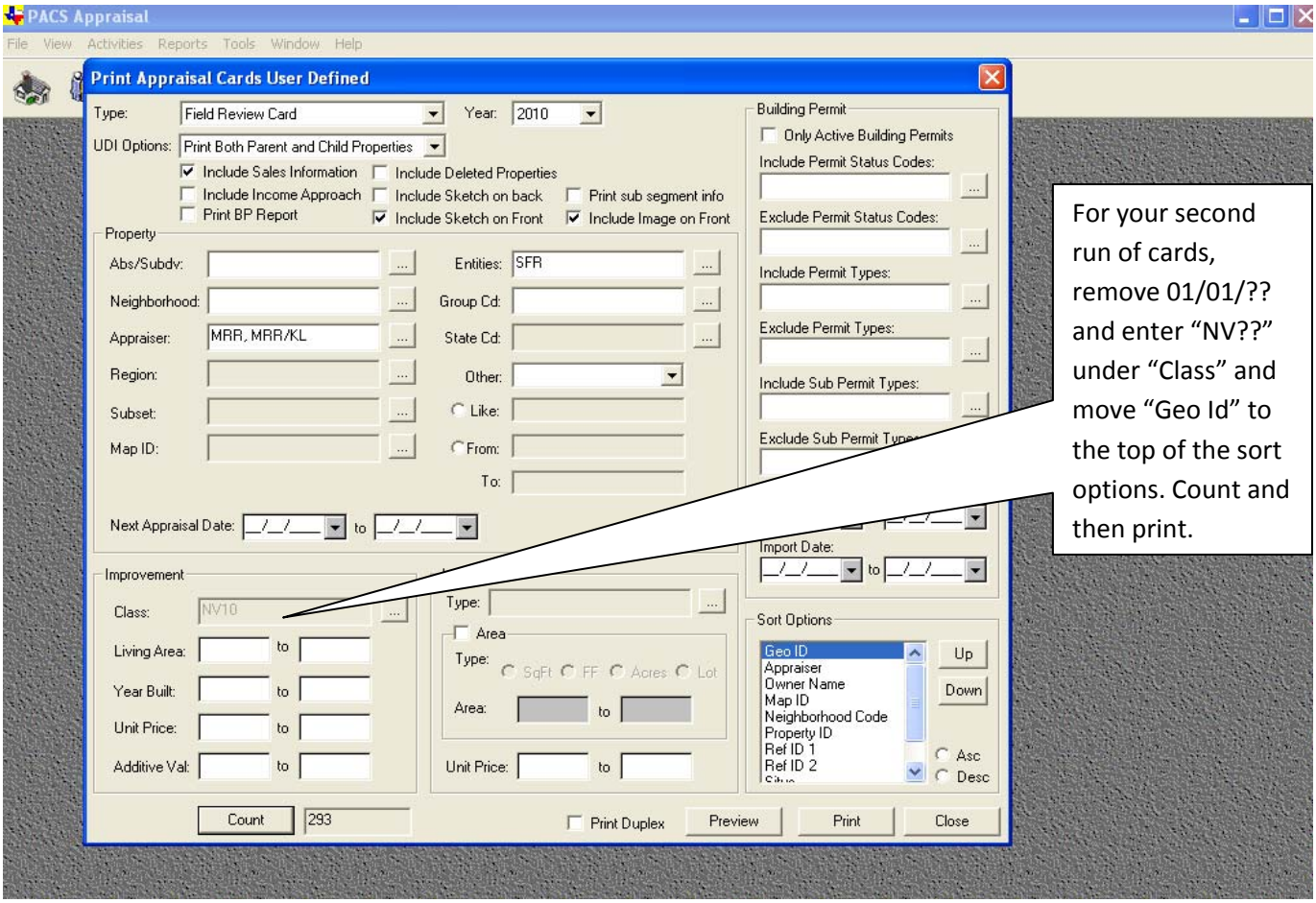


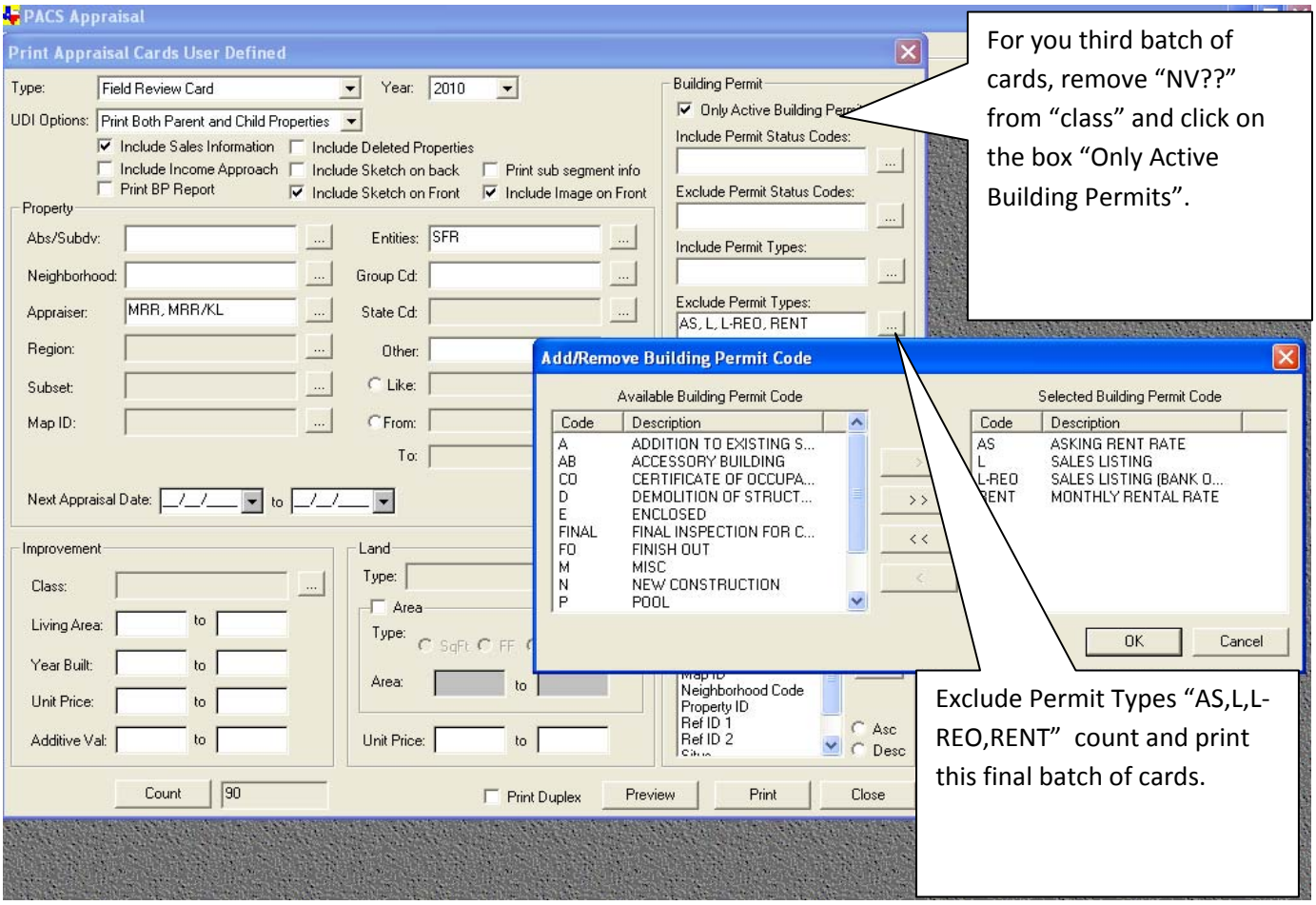
Enter your initials under "Appraiser"

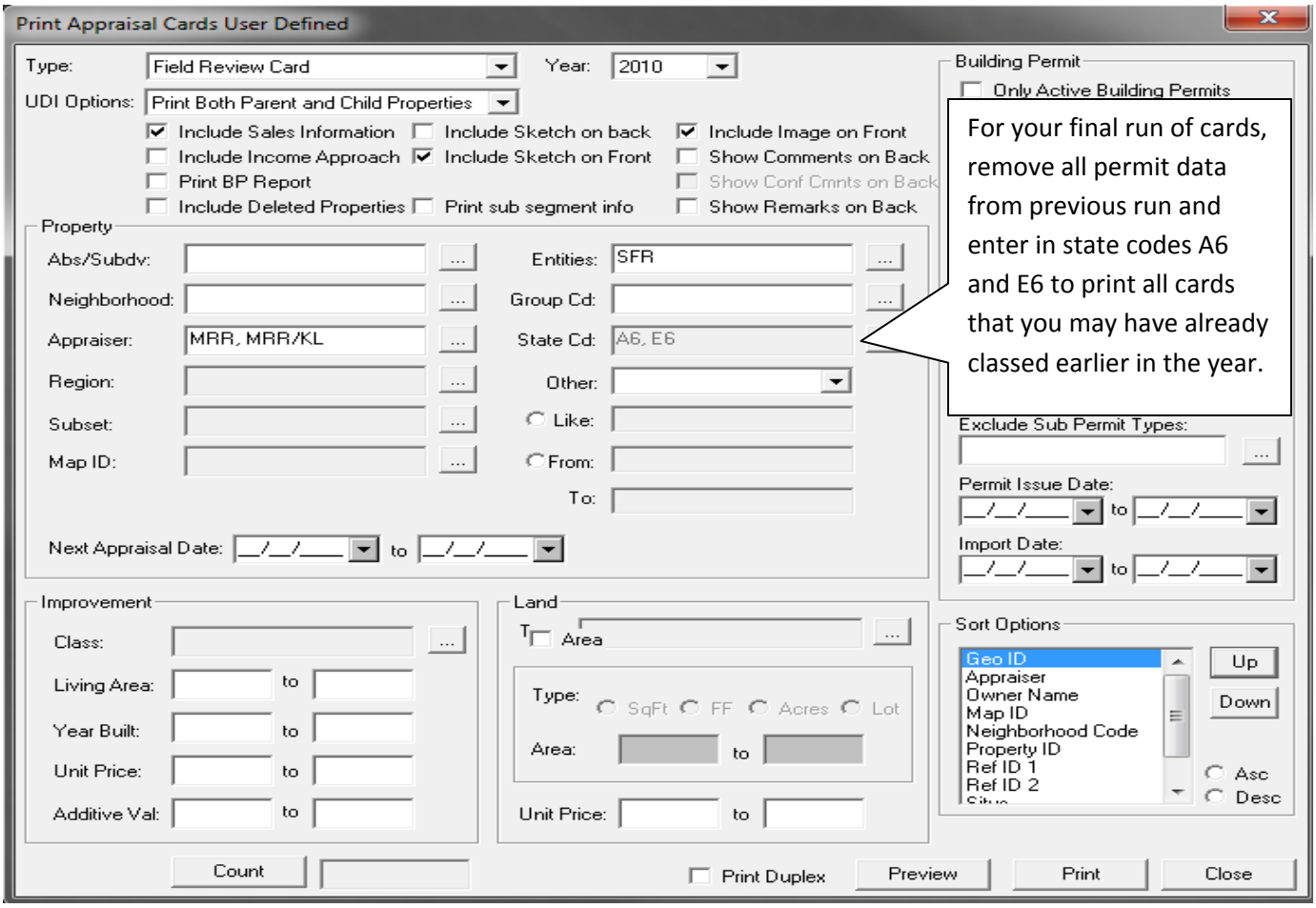
Enter entity school code in "Entities" if you would like to separate your cards by school district. You no longer need to worry about missing cards now that city only accounts have been eliminated.



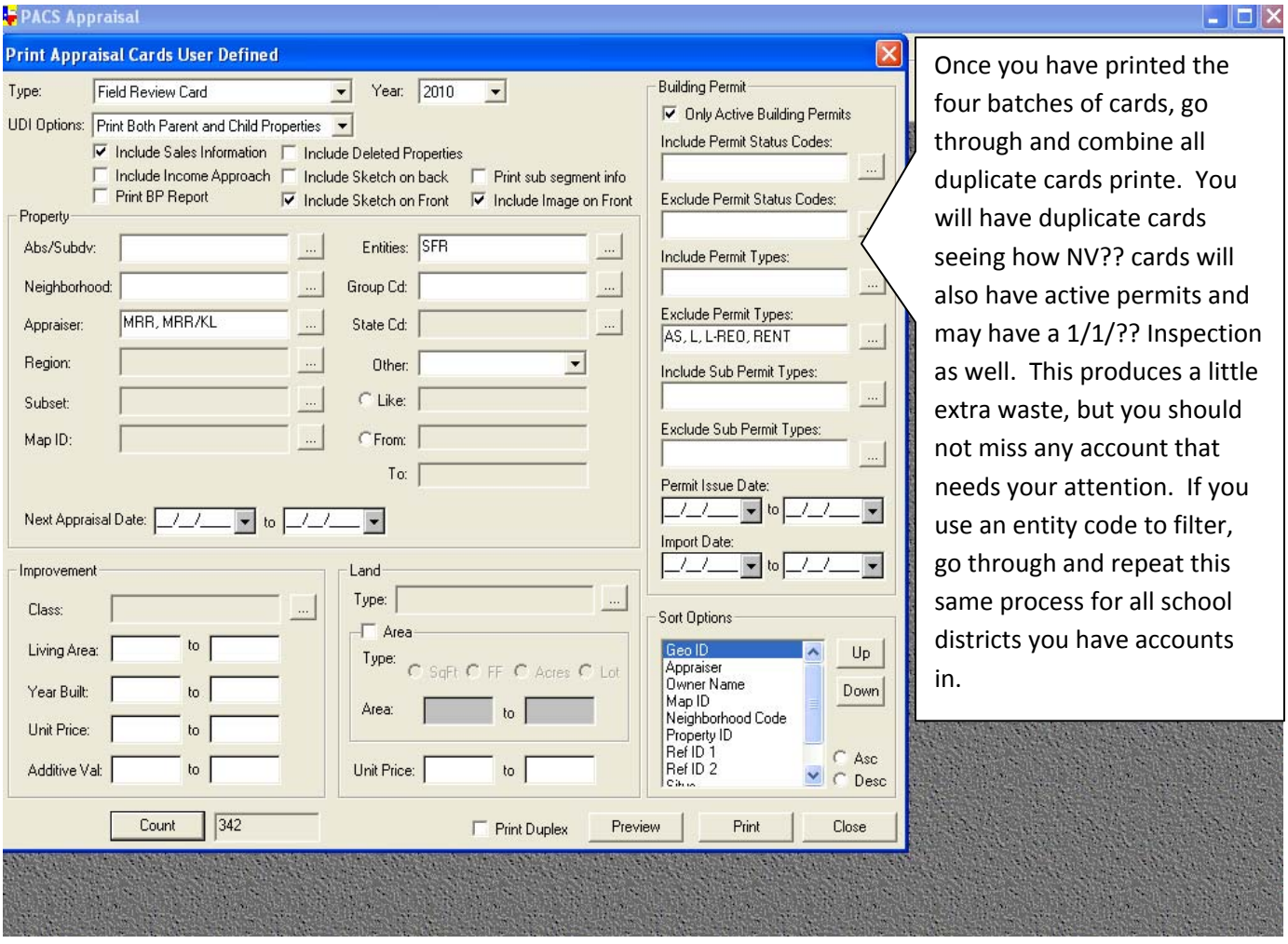
For your first run of cards, remove enter "1/1/20??" for the"Next Appraisal Date" count and print this batch. Sort the new construction cards out.


PACS Appraisal
Print Appraisal Cards User Defined
Type: Field Review Card
Year: 2010
UDI Options: Print Both Parent and Child Properties
Include Sales Information
Include Deleted Properties
Include Income Approach
Include Sketch on back
Print sub segment info
Print BP Report
Include Sketch on Front
Include Image on Front
Property
Abs/Subdv:
Entities: SFR
Neighborhood:
Group Cd:
Appraiser: MRR, MRR/KL
State Cd:
Region:
Other:
Subset:
Like:
Map ID:
From:
To:
Next Appraisal Date:
Improvement
Class: NV10
Living Area:
Year Built:
Unit Price:
Additive Val:
Land
Type:
Area
Area:
Unit Price:
Building Permit
Only Active Building Permits
Include Permit Status Codes:
Exclude Permit Status Codes:
Include Permit Types:
Exclude Permit Types:
Include Sub Permit Types:
Import Date:
Sort Options
Geo ID
Appraiser
Owner Name
Map ID
Neighborhood Code
Property ID
Ref ID 1
Ref ID 2
Up
Down
Asc
Desc
Count 293
Print Duplex
Preview
Print
Close
For your second run of cards, remove 01/01/?? and enter "NV??" under "Class" and move "Geo Id" to the top of the sort options. Count and then print.


PACS Appraisal
Print Appraisal Cards User Defined
Type: Field Review Card
Year: 2010
UDI Options: Print Both Parent and Child Properties
Include Sales Information
Include Deleted Properties
Include Income Approach
Include Sketch on back
Print sub segment info
Print BP Report
Include Sketch on Front
Include Image on Front
Property
Abs/Subdv:
Entities: SFR
Neighborhood:
Group Cd:
Appraiser: MRR, MRR/KL
State Cd:
Region:
Other:
Subset:
Like:
Map ID:
From:
To:
Next Appraisal Date:
Improvement
Class:
Living Area:
Year Built:
Unit Price:
Additive Val:
Land
Type:
Area
Area:
Unit Price:
Building Permit
Only Active Building Permits
Include Permit Status Codes:
Exclude Permit Status Codes:
Include Permit Types:
Exclude Permit Types: AS, L, L-REO, RENT
Add/Remove Building Permit Code
Available Building Permit Code
Code
Description
A ADDITION TO EXISTING S...
AB ACCESSORY BUILDING
CO CERTIFICATE OF OCCUPA...
D DEMOLITION OF STRUCT...
E ENCLOSED
FINAL FINAL INSPECTION FOR C...
FO FINISH OUT
M MISC
N NEW CONSTRUCTION
P POOL
Selected Building Permit Code
AS ASKING RENT RATE
L SALES LISTING
L-REO SALES LISTING (BANK O...
RENT MONTHLY RENTAL RATE
OK
Cancel
Neighborhood Code
Property ID
Ref ID 1
Ref ID 2
Asc
Desc
Count 90
Print Duplex
Preview
Print
Close
For you third batch of cards, remove "NV??" from "class" and click on the box "Only Active Building Permits".
Exclude Permit Types "AS,L,L-REO,RENT" count and print this final batch of cards.



For your final run of cards, remove all permit data from previous run and enter in state codes A6 and E6 to print all cards that you may have already classed earlier in the year.



Once you have printed the four batches of cards, go through and combine all duplicate cards printe. You will have duplicate cards seeing how NV?? cards will also have active permits and may have a 1/1/?? Inspection as well. This produces a little extra waste, but you should not miss any account that needs your attention. If you use an entity code to filter, go through and repeat this same process for all school districts you have accounts in.

RESIDENTIAL INSPECTION FORM

ACCOUNT # _____ LEGAL: _____

ADDRESS: _____ _____

	Phase Level of Completion	Phase %	Aggregate %
1	Lot Grade		
	Rough Plumbing	5%	5%
	Concrete Slab	13%	13%
2	Wall Framing		
	Roof Framing		
	Decking		
	Sheeting		
	Corners	16%	29%
3	Windows		
	Exterior Doors		
	Roof Shingles	7%	36%
4	Plumbing Top Out		
	HVAC Rough		
	Electrical Rough	8%	44%
5	Insulation		
	Sheetrock		
	Tape, Bed & Texture	6%	50%
6	Exterior Veneer	10%	60%
7	Pool Gunite (if applicable)		
	Interior Doors & Trim		
	Cabinets	15%	75%
8	Interior & Exterior Paint		
	Countertops		
	Bath Tile		
	Flat Work	10%	85%
9	Electrical Fixtures		
	Plumbing Fixtures		
	HVAC Final		
	Wallpaper		
	Appliances		
	Pool Deck	6%	91%
10	Sprinkler		
	Landscape		
	Clean Up		
	Carpet	6%	97%
11	Final Completion		
	Pool Plaster	3%	100%

% COMPLETE ASSIGNED_____

APPRAISER'S SIGNATURE:_____ DATE:_____

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2590825-875879

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2590825 TYPE: Real DBA:
PECAN RIDGE ESTATES #2 (CMC), BLK F, LOT 27
GEO ID : R-8926-00F-0270-1 MAP ID:
REF ID1: 8926 REF ID2 : A00371CN04 MAPSCO: 52.K
SITUS : 4005 SIOUX DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

INSPECT DATE

OWNER ID, NAME AND ADDRESS

OWNER ID / %

LENNAR HOMES OF TEXAS LAND AND CONSTRUCTION 875879
ATTN: LAND DIVISION 100.00%
1701 MARKET PLACE BLVD STE 250
IRVING, TX 75063-5063 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

1

EXEMPTIONS

ENTITIES

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD

		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	165,785
LAND MKT	+	43,450	55,000
MARKET	=	43,450	220,785
PROD LOSS	-	0	0
APPRAISED	=	43,450	220,785
HS CAP LOSS	-	0	0
ASSESSED	=	43,450	220,785

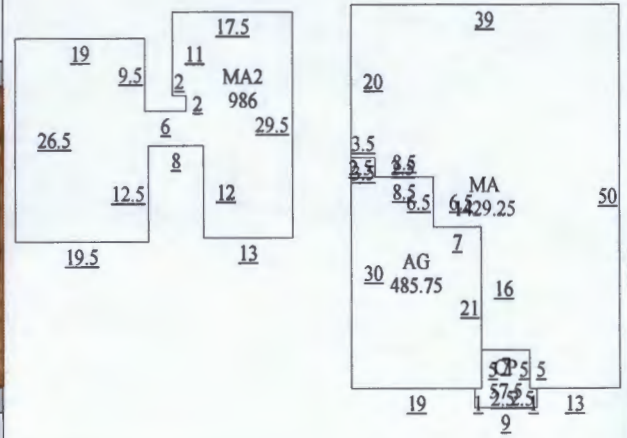
GENERAL

UTILITIES:		LAST APPR YR:	2015	LAST APPR:	BW
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	BW
ROAD ACCESS:		LAST INSP DATE:	~~12/18/2013~~	SUBDV APPR:	
ZONING:		NEXT INSP DATE:		LAND APPR:	DW
GROUP CODES:	BLDR06,BLDR07,BLDR14,BLDR15,			VALUE APPR:	TH
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

MA D50,L13,U5,L7,U16,L7,U6.5,L8.5,U2.5,L3.5,U20,R39
MA2 XSU5SR13,MD0.9,ML47.6,D29.5,L13,U12,L8,D12.5,L19.5,U26.5 R19,D9.5,R6,U2,L2,U11,R17.5
AG MD29,ML20,D21,L19,U30,R3.5,D2.5,R8.5,D6.5,R7
CP MD45,ML13,L7,D5,L1,D2.5,R9,U2.5,L1,U5

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	11/25/2015	15-PLAN	N	~~A~~ I		0	#3743 LENNAR	NO PERMIT PROVIDED. OPTI

PICTURE



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
04/05/2013										PECAN RIDGE-54		SWDN	20130405000462760

REGION: SUBD: S8926 (100%) NBHD: N8925NB (126 SUBSET:

IMPROVEMENT VALUATION

LIVING AREA: 2,415 APPR/SQFT: 91.41 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	NVCURR/	1,429.2	50.40	1	1	2015	2015	*	72,032	100%					1.00	72,032
B	MA2	Main Area 2nd Floo	R	NVCURR/	986.0	50.40	1	1	2015	2015	*	49,694	100%					1.00	49,694
C	AG	Attached Garage	R	NVCURR/	485.7	18.75	1	1	2015	2015	*	9,107	100%					1.00	9,107
D	CP	Covered Porch/Pati	R	NVCURR/	57.5	12.90	1	1	2015	2015	*	742	100%					1.00	742
1.	Residential		STCD: A1		2,958.4	(E2015)	Homesite: Y (100%)					131,575			Living Area: 2,415				131,575

#3743 LENNAR MA=1435 MA2=998 AG=492 CP=37

RV8

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	8	0
			0

REGION: SUBD: S8926 (100%) NBHD: N8925NB (100 SUBSET:

LAND VALUATION

IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	~~CT~~ A1			S8926	~~CT~~ A1	Y (100%)	LOT	0.0000 AC	50,000.00	1.10	1.00	A	55,000
														55,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

FIELD REFERENCE MANUAL

65

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2590825-875879

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2590825 TYPE: Real DBA:
PECAN RIDGE ESTATES #2 (CMC), BLK F, LOT 27
GEO ID : R-8926-00F-0270-1 MAP ID:
REF ID1: 8926 REF ID2 : A00371CN04 MAPSCO: 52.K
SITUS : 4005 SIOUX DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

INSPECT DATE

OWNER ID, NAME AND ADDRESS

OWNER ID	OWNER ID / %
875879	100.00%

LENNAR HOMES OF TEXAS LAND AND CONSTRUCTION
ATTN: LAND DIVISION
1701 MARKET PLACE BLVD STE 250
IRVING, TX 75063-5063 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

2

EXEMPTIONS / ENTITIES

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD

VALUE METHOD		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	165,785
LAND MKT	+	43,450	55,000
MARKET	=	43,450	220,785
PROD LOSS	-	0	0
APPRAISED	=	43,450	220,785
HS CAP LOSS	-	0	0
ASSESSED	=	43,450	220,785

GENERAL

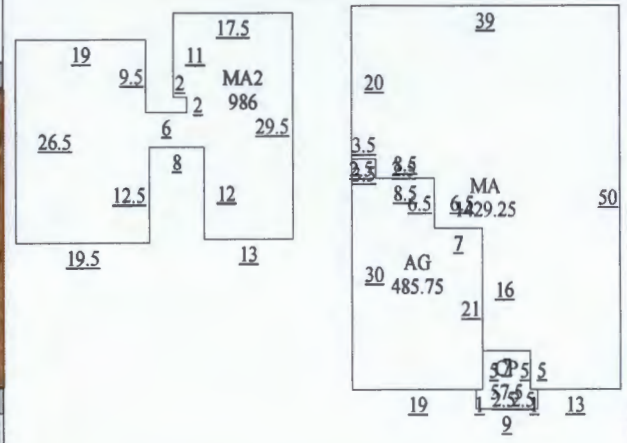
UTILITIES:		LAST APPR YR:	2015	LAST APPR:	BW
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	BW
ROAD ACCESS:		LAST INSP DATE:	~~12/18/2013~~	SUBDV APPR:	
ZONING:		NEXT INSP DATE:	1/1/2017	LAND APPR:	DW
GROUP CODES:	BLDR06,BLDR07,BLDR14,BLDR15,			VALUE APPR:	TH
NEXT REASON:	NEW SFR			RENT:	

REMARKS / SKETCH COMMANDS

MA D50,L13,U5,L7,U16,L7,U6.5,L8.5,U2.5,L3.5,U20,R39
MA2 XSU5SR13,MD0.9,ML47.6,D29.5,L13,U12,L8,D12.5,L19.5,U26.5 R19,D9.5,R6,U2,L2,U11,R17.5
AG MD29,ML20,D21,L19,U30,R3.5,D2.5,R8.5,D6.5,R7
CP MD45,ML13,L7,D5,L1,D2.5,R9,U2.5,L1,U5

(DATE) No START

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	11/25/2015	15-PLAN	N	A	0		#3743 LENNAR	NO PERMIT PROVIDED. OPTI

PICTURE



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
04/05/2013										PECAN RIDGE-54		SWDN	20130405000462760

REGION: SUBD: S8926 (100%) NBHD: N8926NB (126 SUBSET:

IMPROVEMENT VALUATION

LIVING AREA: 2,415 APPR/SQFT: 91.41 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	NVCURR/	1,429.2	50.40	1	1	2015	2015	*	72,032	100%					1.00	72,032
B	MA2	Main Area 2nd Floo	R	NVCURR/	986.0	50.40	1	1	2015	2015	*	49,694	100%					1.00	49,694
C	AG	Attached Garage	R	NVCURR/	485.7	18.75	1	1	2015	2015	*	9,107	100%					1.00	9,107
D	CP	Covered Porch/Pati	R	NVCURR/	57.5	12.90	1	1	2015	2015	*	742	100%					1.00	742
1.		Residential	STCD: A9		2,958.4	(E2015)			Homesite: Y (100%)			131,575				Living Area: 2,415			131,575

#3743 LENNAR MA=1435 MA2=998 AG=492 CP=37

A9 NVNEXT 2016 2016

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	8	0
			0

REGION: SUBD: S8926 (100%) NBHD: N8926NB (100 SUBSET:

LAND VALUATION

IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	C1			S8926	C1	Y (100%)	LOT	0.0000 AC	50,000.00	1.10	1.00	A	55,000
														55,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

99

FIELD REFERENCE MANUAL

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2590825-875879

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2590825 TYPE: Real DBA:
PECAN RIDGE ESTATES #2 (CMC), BLK F, LOT 27
GEO ID : R-8926-00F-0270-1 MAP ID:
REF ID1: 8926 REF ID2 : A00371CN04 MAPSCO: 52.K
SITUS : 4005 SIOUX DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 INSPECT DATE UNITS : 0

OWNER ID, NAME AND ADDRESS

OWNER ID / %

LENNAR HOMES OF TEXAS LAND AND CONSTRUCTION 875879
ATTN: LAND DIVISION 100.00%
1701 MARKET PLACE BLVD STE 250
IRVING, TX 75063-5063 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

3

EXEMPTIONS

ENTITIES

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD

VALUE METHOD		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	165,785
LAND MKT	+	43,450	55,000
MARKET	=	43,450	220,785
PROD LOSS	-	0	0
APPRAISED	=	43,450	220,785
HS CAP LOSS	-	0	0
ASSESSED	=	43,450	220,785

GENERAL

UTILITIES:	LAST APPR YR: 2015	LAST APPR:	BW
TOPOGRAPHY:	CAP BASIS YR:	NBHD APPR:	BW
ROAD ACCESS:	LAST INSP DATE: 12/18/2013	SUBDV APPR:	
ZONING:	NEXT INSP DATE:	LAND APPR:	DW
GROUP CODES:	BLDR06,BLDR07,BLDR14,BLDR15,	VALUE APPR:	TH
NEXT REASON:		RENT:	

* PUT 1/1 IF YOU THINK CONST. WILL TAKE MORE THAN 1 YEAR

REMARKS / SKETCH COMMANDS

MA D50,L13,U5,L7,U16,L7,U6.5,L8.5,U2.5,L3.5,U20,R39
MA2 XSU5SR13,MD0.9,ML47.6,D29.5,L13,U12,L8,D12.5,L19.5,U26.5 R19,D9.5,R6,U2,L2,U11,R17.5
AG MD29,ML20,D21,L19,U30,R3.5,D2.5,R8.5,D6.5,R7
CP MD45,ML13,L7,D5,L1,D2.5,R9,U2.5,L1,U5

(DATE) PH. 7 COMPLETE. WORKING ON FLOORING

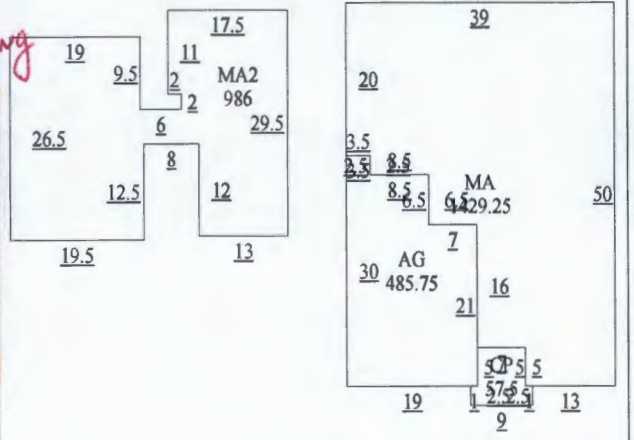
BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	11/25/2015	15-PLAN	N	~~A~~ I	0		#3743 LENNAR	NO PERMIT PROVIDED. OPTI

PICTURE



SKETCH FOR IMPROVEMENT #1



INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	$P / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
04/05/2013										PECAN RIDGE-54		SWDN	20130405000462760

REGION: SUBD: S8926 (100%) NBHD: N8925NB (125 SUBSET:

IMPROVEMENT VALUATION

LIVING AREA: 2,415 APPR/SQFT: 91.41 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	NVCURR/	1,429.2	50.40	1	1	2015	2015	*	72,032	100%					1.00	72,032
B	MA2	Main Area 2nd Floo	R	NVCURR/	986.0	50.40	1	1	2015	2015	*	49,694	100%					1.00	49,694
C	AG	Attached Garage	R	NVCURR/	485.7	18.75	1	1	2015	2015	*	9,107	100%					1.00	9,107
D	CP	Covered Porch/Pati	R	NVCURR/	57.5	12.90	1	1	2015	2015	*	742	100%					1.00	742
1.		Residential	STCD: A1		2,958.4	(E2015)			Homesite: Y (100%)			131,575					Living Area: 2,415		131,575

#3743 LENNAR MA=1435 MA2=998 AG=492 CP=37

A6 RV8 75%

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	2	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	4	0
Number of Rooms	1	8	0
			0

REGION: SUBD: S8926 (100%) NBHD: N8925NB (100 SUBSET:

LAND VALUATION

IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	~~CT~~ A1			S8926	~~CT~~ A6	Y (100%)	LOT	0.0000 AC	50,000.00	1.10	1.00	A	55,000
														55,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		110.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

FIELD REFERENCE MANUAL

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2704743-970179

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2704743 TYPE: Real DBA:
LIVE OAK CREEK (CMC), BLOCK D, LOT 8
GEO ID : R-10556-00D-0080-1 MAP ID:
REF ID1: 10556 REF ID2 : MAPSCO: 51.J
SITUS : 2400 TRURO DR MCKINNEY, TX 75071 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

INSPECT DATE

OWNER ID, NAME AND ADDRESS

ZHU JUMEI 970179
51 DOMANI 100.00%
IRVINE, CA 92618-8876 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

(4)

EXEMPTIONS

ENTITIES

CAD	100%
CMC	100%
GCN	100%
JCN	100%
SMC	100%

VALUE METHOD

		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	0
LAND MKT	+	55,000	78,750
MARKET	=	55,000	78,750
PROD LOSS	-	0	0
APPRAISED	=	55,000	78,750
HS CAP LOSS	-	0	0
ASSESSED	=	55,000	78,750

GENERAL

UTILITIES:		LAST APPR YR:	0	LAST APPR:	BW
TOPOGRAPHY:		CAP BASIS YR:		NBHD APPR:	BW
ROAD ACCESS:		LAST INSP DATE:	~~12/22/2014~~	SUBDV APPR:	
ZONING:		NEXT INSP DATE:		LAND APPR:	DW
GROUP CODES:	BLDR15,FLD15			VALUE APPR:	TH
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

(DATE) NOTE WHAT PHASE OF CONSTRUCTION YOU SEE COMPLETE

ATTEMPT TO IDENTIFY THE FLOOR PLAN IF A TRACT BUILDER. SEND IN DATA COLLECTOR REQUEST TO REQUEST PLAN FROM CITY

BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	07/07/2015	15-4790	N	A	249,216		BEAZER HOMES	PERMIT ONLY;

PICTURE

INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: PHONE:
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
11/18/2015										BEAZER HOMES T		SWD	20151119001456880
05/21/2014												PLAT	20140522010001540

IMPROVEMENT VALUATION LIVING AREA: 0 APPR/SQFT: 0.00 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT EFF YR	COND.	VALUE DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE

NOTE: CLASS, % COMPLETE AND SPTB & LAND CODES

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE

REGION: SUBD: S10556 (100% NBHD: S10556 (100% SUBSET: LAND VALUATION IRR Wells: Capacity: IRR Acres: Oil Wells:

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	C1			S10556	C1	Y (100%)	LOT	0.0000 AC	75,000.00	1.05	1.00	A	78,750
														78,750

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		105.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
			0.00	0
				0

Effective Date of Appraisal: January 1 Date Printed: 12/07/2015 04:38:16PM by PHILLIPG

True Automation, Inc.

FIELD REFERENCE MANUAL

Collin Central Appraisal District

PROPERTY FIELD REVIEW CARD 2016

2016-0-2657812-712984

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2657812 TYPE: Real DBA:
BRIDGEWATER CROSSING #1 (CRC), BLK A, LOT 25
GEO ID : R-9811-00A-0250-1 MAP ID:
REF ID1: 9811-1-1 REF ID2 : AA00633CN00 MAPSCO: 131.G
SITUS : 3933 CLEAR CREEK CT RICHARDSON, TX 75082 TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

OWNER ID, NAME AND ADDRESS

TOLL DALLAS TX LLC
250 GIBRALTAR RD
HORSHAM, PA 19044-2323

OWNER ID / %: 712984 100.00%

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

5

EXEMPTIONS

ENTITIES

CAD	100%
CRC	100%
GCN	100%
JCN	100%
SPL	100%

VALUE METHOD

		C 2015 VALUES	C 2016 VALUES
IMPROVEMENT		0	0
LAND MKT	+	88,000	88,000
MARKET	=	88,000	88,000
PROD LOSS	-	0	0
APPRAISED	=	88,000	88,000
HS CAP LOSS	-	0	0
ASSESSED	=	88,000	88,000

GENERAL

UTILITIES:		LAST APPR YR:	2015	LAST APPR:	CS
TOPOGRAPHY:	A0700E	CAP BASIS YR:		NBHD APPR:	CS
ROAD ACCESS:		LAST INSP DATE:	12/18/2013	SUBDV APPR:	CH
ZONING:		NEXT INSP DATE:		LAND APPR:	AD
GROUP CODES:	BLDR11,BLDR12,BLDR13,BLDR14,			VALUE APPR:	ES
NEXT REASON:				RENT:	

REMARKS / SKETCH COMMANDS

12/18/13 TRAILER

BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	10/22/2015	13263519	L	A	374,900	CS		OLP $374,900; MLS# 13263
2	05/21/2015	15-0879	N	A	370,995		TOLL BROTHERS	2598 SQFT SFR; PER PERMIT
3	07/11/2014	12177940	L	A	374,900	TK		OLP $374,900; MLS#121779

PICTURE

INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: MERITAX, LLC PHONE: 214-615-6060
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

* REVIEW ACTIVE PERMITS WITH NO IMPROVEMENTS ASAP TO IDENTIFY ACCOUNTS THAT NEED DATA COLLECTOR REQUESTS. OPEN INQUIRY TO TRY TO LOCATE PLAN FROM THE CITY OR TO MEASURE IF STILL IN BUILDER NAME.

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
09/01/2009										RENNER SHARP L		SWD	20090902001099990
10/18/2004										SHARPRENNER LP		SWD	0153320
01/11/1999	368,170	Q	L	D						MORONEY FARM L		SWD	99-00045 / 4330-153

IMPROVEMENT VALUATION LIVING AREA: 0 APPR/SQFT: 0.00 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE

IMPROVEMENT DETAIL ADJUSTMENTS

I#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE

REGION: SUBD: S9811 (100%) NBHD: N9811 (100%) SUBSET:

LAND VALUATION IRR Wells: 0 Capacity: 0 IRR Acres: 0.0000 Oil Wells: 0

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	C1			S9811	C1	Y (100%)	LOT	0.1180 AC	110,000.00	0.80	1.00	A	88,000
														88,000

LAND ADJUSTMENTS

L#	ADJ TYPE	ADJ AMT	ADJ %
1.	MROAD	0	80.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
N		AG-IPA	93.00	0
				0

Effective Date of Appraisal: January 1 Date Printed: 12/07/2015 04:39:37PM by PHILLIPG

True Automation, Inc.

FIELD REFERENCE MANUAL

PROPERTY ID AND LEGAL DESCRIPTION

PROP ID: 2723291 TYPE: Real DBA:
MALIBU ESTATES (CPL), BLK B, LOT 24
GEO ID : R-10800-00B-0240-1 MAP ID:
REF ID1: 10800 REF ID2 : MAPSCO: 131.D
SITUS : 1100 MELCER ST PLANO, TX TIF: N
PROP USE: SUB MKT:
GBA : 0 NRA: 0 UNITS : 0

OWNER ID, NAME AND ADDRESS — **OWNER ID / %**

MEGATEL HOMES INC — 790864
1800 VALLEY VIEW LN STE 400 — 100.00%
DALLAS, TX 75234-8923 US

EFFECTIVE ACRES: 0.0000
APPR VAL METHOD: Cost

EXEMPTIONS

ENTITIES

CAD	100%
CPL	100%
GCN	100%
JCN	100%
SPL	100%

VALUE METHOD

		C 2017 VALUES	C 2018 VALUES
IMPROVEMENT		0	269,385
LAND MKT	+	73,600	115,000
MARKET	=	73,600	384,385
PROD LOSS	-	0	0
APPRAISED	=	73,600	384,385
HS CAP LOSS	-	0	0
ASSESSED	=	73,600	384,385

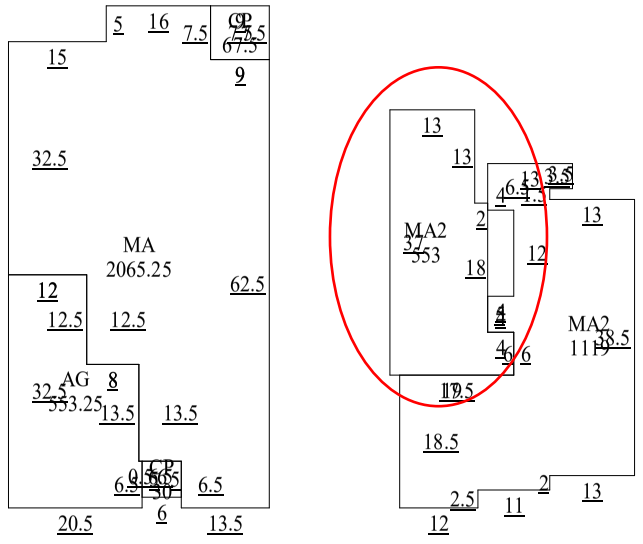
GENERAL

UTILITIES:		LAST APPR YR: 2017	LAST APPR: JDD
TOPOGRAPHY:		CAP BASIS YR:	NBHD APPR: JDD
ROAD ACCESS:		LAST INSP DATE: 01/10/2017	SUBDV APPR: JDD
ZONING:		NEXT INSP DATE: 01/01/2018	LAND APPR: PBM
GROUP CODES:	UCSA16,UCSA17		VALUE APPR: EG
NEXT REASON:	OO VERF BLDR OPTIONS		RENT:

REMARKS / SKETCH COMMANDS

MA L13.5,U6.5,L6.5,U13.5,L8,U12.5,L12,U32.5,R15,U5,R16,D7.5,R9 D62.5
MA2 XSR11,MR20,U18.5,R17.5,U6,L4,U5,R4,U12,L4,U6.5,R13,D3.5 ,L3.5,D1.5,R13,D38.5,L13,D2,L11,D2.5,L12
AG ML40,U32.5,R12,D12.5,R8,D13.5,R0.5,D6.5,L20.5
CP MU1.5,ML19.5,U5,R6,D5,L6
CP MU62.5,ML9,U7.5,R9,D7.5,L9

SKETCH FOR IMPROVEMENT #1



BUILDING PERMITS

B#	ISSUE DT	PERMIT #	TYPE	ST	EST VALUE	APPR	BUILDER	COMMENT
1	03/09/2017	17-01764	N	A	388,000		MEGATEL HMS #31	

PICTURE

Sketches are drawn with all builder options. If the house is owner occupied a 1/1 will be put on the account for the appraiser to verify options by drive-by or "R" letter to owner.

INCOME APPROACH DATA

GPI	VAC	EGR	OTHER INC	EGI	EXPENSE	TAXES	NOI	METHOD	INC VALUE

TAX AGENT: NORTH TEXAS PROPERTY TAX SERVICES PHONE: 214-954-4103
GROSS SQFT: NET SQFT:
LINKED ACCTS: RECONCILED VALUE:

INQUIRY / ARB PROTESTS

CASE ID	DATE	APPR	STATUS	OWNER COMMENTS	STAFF COMMENTS

SALES & DEED HISTORY

SALE DT	SALE PRICE	TYPE	RATIO CD	FIN CD	FIN TERM	LA SQFT	SP / SQFT	1ST IMPRV	2ND IMPRV	GRANTOR	CONSID	DEED	DEED INFO
02/28/2017								Residentia		PATRIOT REAL E		SWDN	20170314000328700
07/20/2015												PLAT	20150724010002540

REGION: SUBD: S10800 (100% NBHD: S10800 (142% SUBSET: IMPROVEMENT VALUATION LIVING AREA: 3,737 APPR/SQFT: 102.85 SALE/SQFT:

I#	TYPE	DESCRIPTION	MTHD	CLASS/SUBCL	AREA	UNIT PRICE	UNITS	STY	BUILT	EFF YR	COND.	VALUE	DEPR	PHYS	ECON	FUNC	COMP	ADJ	ADJ VALUE
A	MA	Main Area	R	NVCURR/	2,065.2	47.65	1	1	2017	2017	*	98,407	100%					1.00	98,407
B	MA2	Main Area 2nd Floo	R	NVCURR/	1,119.0	47.65	1	1	2017	2017	*	53,320	100%					1.00	53,320
C	AG	Attached Garage	R	NVCURR/	553.2	18.75	1	1	2017	2017	*	10,373	100%					1.00	10,373
D	CP	Covered Porch/Pati	R	NVCURR/	30.0	12.90	1	1	2017	2017	*	387	100%					1.00	387
E	CP	Covered Porch/Pati	R	NVCURR/	67.5	12.90	1	1	2017	2017	*	871	100%					1.00	871
F	MA2	Main Area 2nd Floo	R	NVCURR/	553.0	47.65	1	1	2017	2017	*	26,350	100%					1.00	26,350
1.		RESIDENTIAL		STCD: A1	**4,387.9**	(E2017)			Homesite: Y (100%)			**189,708**				**Living Area: 3,737**			**189,708**
		#3133 MEGATEL; MA=2061; MA2=1114; AG=559; CP=30/66; MA2 OPT MEDIA/BED=555																	

Options are always at the bottom of the line segments

IMPROVEMENT DETAIL ADJUSTMENTS

#	ADJ TYPE	ADJ AMT	ADJ %

IMPROVEMENT FEATURES

DESCRIPTION	UNITS	CODE	VALUE
Construction Style	1	F	0
Foundation	1	PTS	0
Exterior Wall	1	B,W	0
Interior Finish	1	D,P	0
Flooring	1	C,CT	0
Plumbing	1	5	0
Heating/Cooling	1	CH,CA	0
Fireplace	1	1	0
Number of Bedrooms	1	5	0
Number of Rooms	1	11	0
			0

REGION: SUBD: S10800 (100% NBHD: S10800 (100% SUBSET: LAND VALUATION IRR Wells: 0 Capacity: 0 IRR Acres: 0.0000 Oil Wells: 0

L#	DESCRIPTION	TYPE	SOIL	CLS	TABLE	SC	HS	METH	DIMENSIONS	UNIT PRICE	ADJ	MASS ADJ	VAL SRC	MKT VAL
1.	Residential Sin	A1	LESC		S10800	A1	Y (100%)	LOT	0.3388 AC	100,000.00	1.15	1.00	A	115,000
														115,000

LAND ADJUSTMENTS

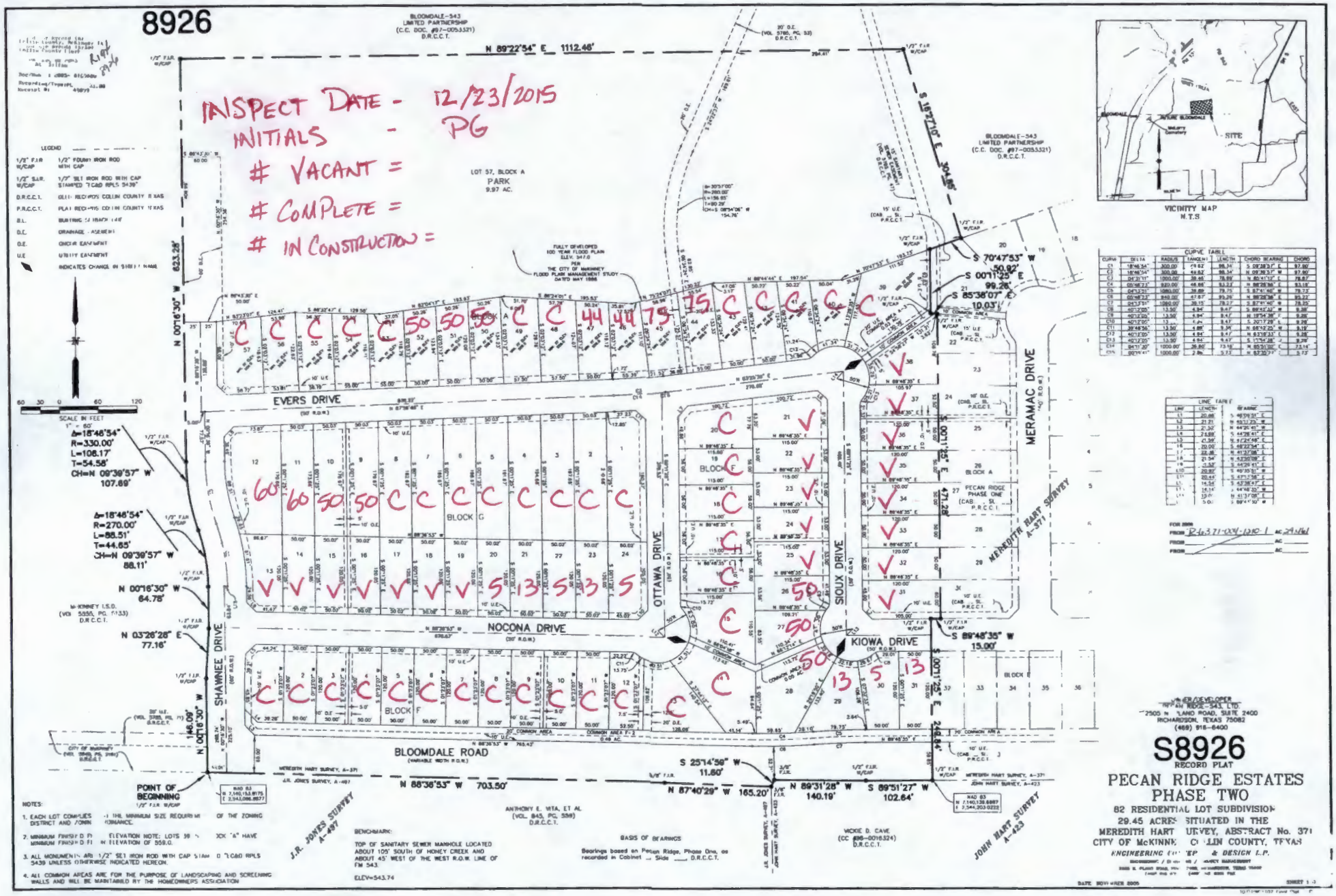
L#	ADJ TYPE	ADJ AMT	ADJ %
1.	AREA		115.00

PRODUCTIVITY VALUATION

AG	AG USE	AG TABLE	AG UNIT PRC	AG VALUE
N			0.00	0
				0

FIELD REFERENCE MANUAL

Codes
C = 100%. V = VACANT % = PERCENT COMPLETE



Glenn Hegar
Texas Comptroller of Public Accounts

Texas Property Tax Assistance Property Classification Guide

Reports of Property Value

January 2022

The Comptroller's office publishes this manual for use by appraisal districts in classifying property for purposes of reporting property value to the Comptroller's office. The manual is not intended to direct or influence issues of local appraisal, such as whether property is taxable or entitled to special appraisal and should not be relied upon as such. Additionally, the information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding classification or characterization of property for purposes of local appraisal should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

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Overview

The Property Tax Assistance Division (PTAD) publishes this guide to assist appraisal districts in their classification of property for use in the biennial school district Property Value Study (PVS).

PTAD conducts a school district PVS in each school district at least every other year to estimate school district taxable property value. Appraisal districts submit appraisal roll data to PTAD through the Electronic Appraisal Roll Submission (EARS) process. Within the EARS file, the appraisal district must classify property by the appropriate category. In conducting the school district PVS and estimating value, PTAD analyzes property by category and produces taxable value estimates for each school district.

The Texas Education Agency (TEA) uses the Comptroller's taxable value estimates in determining state funding for schools. Consequently, misclassification by appraisal districts may produce inaccurate taxable value estimates and impact school funding.

If you have questions about the categories and data entry, contact the Data Analysis Team (DAT) of the Property Tax Assistance Division (PTAD) at 800-252-9121 (press 1).

How are accounts reported in EARS files?

For each taxing entity, the EARS file includes one record per category for each property. However, appraisal districts often associate multiple accounts with one real property account, referred to as parent accounts, master accounts, parcel tie-back accounts or common use accounts. An appraisal district might use a parent account when:

- A residence homestead designation applies to more than one urban lot or adjacent acreage.
- Required by a mortgage loan.
- A property has multiple owners with undivided interests.

One large commercial property has an assemblage of tracts. the related accounts by electronic links or flags to indicate that they are components of the parent account. The EARS record layout allows two ways to report parent accounts and their related accounts. The appraisal district can report:

- Only the parent account if it includes all the required information, such as total value, land area or applicable exemptions, for the entire tract inclusive of the related accounts.
- All related accounts separately if they are linked together (flagged) by a field that identifies the shared parent account number.

If the appraisal district reports related accounts separately, PTAD will combine the values from each portion of the parent account into one record. PTAD will use this combined record for selecting samples used in the school district PVS.

What Should Be Considered in Determining Property Classification?

Appraisal districts should consider current property use to determine the appropriate property classification. **Exhibit 1** lists the classifications for appraisal districts to use when reporting property to our office. Contact PTAD for assistance if you have doubts about classifying a property.

Exhibit 1
Property Classifications

Category	Property Type
A	Real Property: Single-family Residential
B	Real Property: Multifamily Residential
C1	Real Property: Vacant Lots and Land Tracts
C2	Real Property: Colonia Lots and Land Tracts
D1	Real Property: Qualified Open-space Land
D2	Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
E	Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
F1	Real Property: Commercial
F2	Real Property: Industrial and Manufacturing
G1	Real Property: Oil and Gas
G2	Real Property: Minerals

Category	Property Type
G3	Real Property: Other Sub-surface Interests in Land
H1	Tangible Personal Property: Personal Vehicles, not used for business purposes
H2	Tangible Personal Property: Goods in Transit
J	Real and Tangible Personal Property: Utilities
L1	Personal Property: Commercial
L2	Personal Property: Industrial and Manufacturing
M1	Mobile Homes
M2	Other Tangible Personal Property
N	Intangible Personal Property Only
O	Real Property: Residential Inventory
S	Special Inventory
X	Totally Exempt Property and subcategories

What Happens if Property is Misclassified?

Misclassified property leads to inaccurate taxable value estimates. School districts may request a school district PVS audit after certification to rectify errors; however, it may take several months for school funding payments to be adjusted. Appraisal districts should review property classifications annually and make corrections within their systems prior to submitting EARS files. If PTAD identifies misclassified property, it will notify the appraisal district and request that the appraisal district correct its system. If the appraisal district fails to correct the misclassification, PTAD may refer the issue to the Methods and Assistance Program (MAP) team for review during the appraisal district's next MAP review.

CATEGORY A

Real Property: Single-family Residential

Which Properties are Classified in Category A?

Category A property includes single-family residential improvements and land on which they are situated.

Typically, Category A property is single-family homes on tracts of land or platted lots. They may or may not be within the city limits or close to a city. **Exhibit 2** shows property that should be classified as Category A.

Even a large tract of land should be classified as Category A when its use is residential. The appraisal district should identify all land associated with the residence as residential when the land is primarily used to enhance the enjoyment of the residence. This is true whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not have the potential to qualify for agricultural appraisal. See the Category E section for additional information on properly classifying rural land, not qualified for productivity valuation, and the residential improvement.

Exhibit 2
Category A Property

Single-family residential homes
Vacant lots attached as part of a homestead
Townhouses
Condominiums
Row houses
Owner-occupied duplexes
Mobile homes located on land owned by the same person

Often a residential property consists of more than one tract of land or lot. The most common example is a residence homestead that consists of a single-family residence on a platted lot and an adjacent unimproved, platted lot used by the same owner as their residence homestead. An appraisal district might establish one account for each lot and classify the improved lot as Category A and the unimproved lot as Category C1. When residential property consists of more than one lot, the appraisal district must associate the two accounts when reporting to PTAD. As discussed above, this can be done by reporting one parent account with all information or by reporting the two related accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one Category A.

Important Notes in Classifying Single-family Residential Property

- Even though the Tax Code provides an acreage limit for residence homesteads, there is no acreage limit for Category A property. Property use is the primary determining factor in single-family residential property; however, single-family residential property on land that is eligible to qualify for agricultural use due to productivity should be classified as Category E.
- Appraisal districts should classify all non-farm or ranch single-family residential property as Category A unless the property is real property inventory.
- The land and all residential improvements constitute one residence.
- If the residence has never been occupied and is residential inventory, appraisal districts should classify it as Category O property.
- All Category A improvements will be on land that is also classified as Category A.
- Category A does not include improvements located on land classified as Category D1 or E.

Category A Classification Questions

Q. A rural subdivision in my district is located 2.5 miles from the city limits. The lots in the subdivision are six acres or less. Currently, only one house has been constructed in the subdivision. How should I classify this house?

A. If the use of the land and house is residential, you should classify the property as Category A, unless it qualifies as residential inventory. If the residence has never been occupied, it qualifies as residential inventory and you should classify it as Category O. If the current and primary use of the subdivision is to put residential houses on each platted tract, you should classify it as Category A once it is occupied because a platted subdivision will no longer qualify for agricultural use.

Q. I received a homestead exemption application for a house located on a small farm of 40 acres. The owner requested that three acres be included in his homestead exemption. Is the house in Category A?

A. No. The fact that most of the land in this example is not included on his homestead exemption indicates that the primary use is not residential. You should classify the house and three acres designated for residential use as **Category E**. You should classify the remainder of the land as Category D1 if it qualifies for open-space designation.

Q. A property owner owns a house but does not, however, own the land. Is this Category A?

A. Yes. This is Category A.

Q. A mobile home and land are listed separately but are owned by the same person. In which categories should I report the properties?

A. When the mobile home and land are owned by the same person, the appraisal district should report both accounts as Category A.

Q. A single-family residence was included as Category A. Before Jan. 1, the improvements were destroyed. How should I classify the property?

A. If all improvements were removed, the remaining value would be attributable to the lot. Although the lot may have utilities in place, the principal use of the property would be a building site. You should classify the lot as Category C.

Q. One of our citizens owns a home and an adjacent lot. Both the home and lot are used as a residence. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as a residential property under Category A?

A. The classification of any property depends on its use. If the vacant lot is a combined account and used as primarily an extension of the residence, the appraisal district should classify the lot as Category A. If it is a separate account and a vacant lot, the appraisal district should classify it as Category C.

CATEGORY B

Real Property: Multifamily Residential

Which Properties are Classified in Category B?

Category B property is residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner's portion are reported in Category A. **Exhibit 3** shows property classified as Category B.

Exhibit 3
Category B Property

Apartment complexes
Duplexes, not owner-occupied
Triplexes
Fourplexes
Apartments above street-level stores, if listed separately

If listed separately, apartments located above street-level stores or offices are also included in Category B. If not listed separately, the predominant use by value determines classification.

Important Notes in Classifying Multifamily Residential Property

- Do not confuse Category B property with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real property (Category F1) and never classified as Category B.
- Do not classify owner-occupied duplexes that are residence homesteads as Category B. Classify them as Category A.
- Classify non-owner-occupied duplexes as Category B.
- Classify all triplexes and fourplexes as Category B, regardless of whether the property owner occupies a unit.
- Do not classify condominiums or townhomes as Category B. They are Category A.
- If the property is owned by a developer or builder, has never been occupied and meets the other tests as residential property, classify it as Category O.
- Apartment complexes may also include retail and/or office space. If this is a predominantly mixed used property, classify accordingly. If the predominate property use is multifamily with a small retail and/or office space, classify the property Category B. If the entire first floor of an apartment building is retail and/or office space, split out the retail and/or office area as Category F.

Category B Classification Questions

Q. The owner of a duplex lives in one of the units. He applies for and receives a homestead exemption on the part of the duplex in which he resides. How should I classify the duplex?

A. You should classify an owner-occupied duplex with a residence homestead exemption as Category A.

Note: If the owner occupies one of the units in a triplex or a fourplex, classify the property as Category B. Owner-occupancy does not change the classification for triplexes and fourplexes.

Q. An attorney owns a three-story building on a main street. The street-level floor contains an office and three apartments. The upper two floors consist solely of apartments. How should I classify this property?

A. The predominant use by value of this building is multifamily residences. You should classify it as Category B.

Q. Are hotels and motels included as Category B

A. No. Hotels and motels are not considered multifamily residences. Appraisal districts must classify hotel and motel real property as Category F1 and the personal property as Category L1.

Q. How do I classify a multifamily housing project that qualifies for exemption under Tax Code Section 11.1825?

A. Because the use of this property is multifamily, you should classify the property in Category B whether the exemption is for the total value or only a portion of the value.

CATEGORY C1

Real Property: Vacant Lots and Tracts

Which Properties are Classified in Category C1?

Generally, Category C1 property is small vacant tracts of land that are typically most suited for use as a building site and do not have the potential to qualify for agricultural use. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Category C1.

Category C1 property is usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Category O property, it is considered real property inventory and that appraisal district should classify it as Category O property.

Lots with nominal improvements that do not appear appropriate for classification as Categories A, B, E or F property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the appraisal district should classify the lot as Category C1. Again, classification is determined by use, and generally Category C1 is most suited for use as a building site.

Important Notes in Classifying Vacant Lots

- Vacant lots are potential building sites or are reserved for recreational use.
- Vacant lots are usually described in terms of lot and block, abstract or section identified by a subdivision name.
- Vacant lots have no minimum or maximum size requirement

Category C Classification Questions

Q. A single-owner property has 50 vacant acres located 30 miles outside the city limits. The land's primary use is to graze cattle. The owner has subdivided the land into 10 five-acre tracts. Should I classify these tracts as vacant lots?

A. No. In this example, the primary use of the land is agricultural, and if it qualified as open-space land, you should classify it as Category D1. However, if the land is developed and no longer qualifies for agricultural use, but still has the potential, you should classify the individual sites as Category E.

Q. A builder owns one unimproved three-acre parcel on which he intends to build a home for sale. Is this Category C1?

A. If this property qualifies as residential inventory, classify it as Category O property; if not, classify it as Category C1.

Q. An individual purchased a building site in anticipation of constructing a residence. The site has utilities, curbs, gutters, sidewalks and a street entrance. Should I classify it as something other than Category C1?

A. The principal use of the property determines the category. Although the site is prepared, it should be considered a vacant lot and classified as Category C1 until the residence is constructed; then the class changes from Category C1 to Category A.

Q. If a lot has a partially completed house that is not yet habitable, how should I classify the lot?

A. Because the use is residential, classify the lot and the partially completed residence as Category A.

CATEGORY C2

Real Property: Colonia Lots and Land Tracts

Which Properties are Classified in Category C2?

Category C2 is limited to colonia lots and land tracts. Colonia lots are housing developments along the border region that lack basic services such as drinking water, sewage treatment and paved roads. Local Government Code Chapter 22 prohibits selling them.

PTAD only accepts Category C2 records from counties authorized to have colonias within their borders, according to the Border Colonia Geographic Database maintained by the Office of the Attorney General.

Important Notes in Classifying Colonia Lots

- Some appraisal districts use internal category divisions such as C1, C2 and C3 to classify properties for appraisal district purposes. Appraisal districts should update records to reflect a valid PTAD classification prior to submitting EARS.
- To confirm whether your county may have colonias, visit the Border Colonia Geographic Database, maintained by the Office of the Attorney General at https://www.texasattorneygeneral.gov/divisions/colonias-database.
- Vacant lots have no minimum or maximum size requirement.

Category C2 Classification Questions

Q. There is a small vacant tract of land that recently sold and is awaiting development. Should I classify it as a colonia vacant lot?

A. No. The vacant lot is not classified as a colonia because colonias are prohibited from sale. Most likely, you should classify this as Category C1.

CATEGORY D1

Real Property: Qualified Open-space Land

Which Properties are Classified In Category D1?

Category D1 includes all acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H. **Exhibit 4** gives the subclassifications for agricultural and timberland.

Exhibit 4
Sub-classifications for Agricultural and Timberland

Irrigated Cropland
Dry Land Cropland
Barren/Wasteland
Orchards
Improved Pasture
Native Pasture
Temporary Quarantined Land
Timber at Productivity
Timberland at 1978 Market Value
Timberland at Restricted Use
Transition to Timber
Wildlife Management
Other Agricultural Land as defined in Tax Code Section 23.51(2)

Important Notes in Classifying Qualified Open-space Land

- Appraisal districts must report each subclass of agricultural or timber use property in EARS, and the land class should be a part of the appraisal record of the property on the appraisal district's records system.
- Category D1 does not include the improvement value for barns or houses on agricultural land; however, fences and earth reshaping, such as earthen dams, contouring and trenching, are considered part of the land and reported in Category D1. Appraisal districts should classify farm and ranch improvements, other than residences, as Category D2.
- While the land under farm and ranch improvements can qualify as open-space land, the land under residences cannot. Appraisal districts should classify residences and the non-qualifying rural land directly attributed to the residences as Category E.
- Appraisal districts may report any size tract in Category D1. If the land is appraised as open-space land, appraisal districts should classify it as Category D1 regardless of size

Category D1 Classification Questions

Q. A farmer owns a 200-acre tract of land, and the land is receiving productivity appraisal. Additionally, the farmer's primary residence (homestead) is located on the land. Which properties should I classify as Category D1?

A. Classify the acreage receiving productivity appraisal as Category D1. The residence and land that is a part of the homestead do not fit within Category D1. You should classify these as Category E.

Q. A farmer owns three tracts of land. The first is a 10-acre tract with four storage barns. The second is a 225-acre wheat and cotton farm. Both the first and second tracts qualify for productivity valuation. The third tract is two acres on which the farmer has his primary residence homestead. Which properties do I classify as Category D1?

A. Both the 225-acre wheat and cotton farm and the 10-acre tract fit within Category D1. Report the subclass for each agricultural use category. You should classify the value of the four barns as Category D2 and the homestead's two acres and residence as Category E.

CATEGORY D2

Real Property: Farm and Ranch Improvements on Qualified Open-space Land

Which Properties are Classified In Category D2?

Category D2 includes improvements, other than residences, associated with land reported as Category D1. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

Appraisal districts should classify property by its predominant use, and therefore, land separated from a larger tract for residential purposes is classified as Category E. Classify other farm and ranch land that qualifies for open-space land appraisal as Category D1.

Important Notes in Classifying Farm and Ranch Improvements on Qualified Open-space Land

- Category D2 includes farm and ranch improvements, such as barns and other structures, on qualified open-space land. Do not classify these improvements as Category E.
- Residences and rural land that are not qualified as open-space do not fit within Category D2, and appraisal districts should classify as Category E.

Category D2 Classification Questions

Q. A farmer lives on a 4.5-acre tract of land on which he grows tomatoes. He claims a half-acre for homestead exemption purposes and receives productivity appraisal on the remaining land. What is the proper classification of the house?

A. The house and the half-acre are Category E. You would not include a residence in Category D2. Classify the remaining four acres as Category D1 and indicate the appropriate subclass of agricultural use.

Q. A rancher owns 1,000 acres. He runs a large cow calf operation on the land and uses a barn, several sheds and other structures located on the land for the agricultural operation. The owner provides residences for ranch hands on five acres. The land is also leased for hunting, and the owner allows day hunters to rent cabins and rooms in a lodge located on 10 acres. How should I classify this property?

A. Classify the 985 acres used for the cow calf operation, including the land under the improvements used in the agricultural operation, in Category D1. Classify the improvements used in the agricultural operation, such as the barn, shed and other structures, as Category D2. Classify both the five acres and residential improvements provided to the ranch hands and the 10 acres and cabins and lodge as Category E.

CATEGORY E

Real Property: Rural Land, not Qualified for Open-space Appraisal, and Residential Improvements

Which Properties are Classified in Category E?

Category E includes only rural land that is not qualified for productivity valuation and the improvements on that land, including residences. Appraisal districts may report any size tract in Category E.

As always, primary use is the determining factor in classifying property. If the land is used as residential inventory, commercial, industrial or other purposes, classify the property by that use. Likewise, if the land qualifies as open-space land for productivity appraisal, the use determines its classification as Category D1. If the land does not fit in these other categories, report it in Category E.

Important Notes in Classifying Rural Land:

- The number of acres included for homestead exemption purposes does not change the classification of these properties.
- Category E does not include the improvement value of all barns, sheds, silos and other outbuildings on qualified land. Classify this type of property as Category D2.
- Category E does not include land under barns, sheds, silos and other agricultural outbuildings. Classify this type of property as Category D1.
- Classify the value of the land not receiving productivity appraisal and used for residential purpose as Category E

Category E Classification Questions

Q. A businessman recently purchased a 1,000-acre tract that he is holding to be developed into ranchettes. The tract is not qualified for productivity valuation and has not yet been subdivided or developed in any way. How should I classify the 1,000-acre tract?

A. Classify the 1,000-acre tract as Category E as it is not qualified for open-space land appraisal and does not fit into any other property category.

Q. A residential improvement lies 15 miles outside the city on 200 acres, eight of which are claimed as homestead. The other 192 acres of land are held for future sale. No farming or ranching activity exists on the land. How should I classify the improvement?

A. Classify the entire acreage and the residential improvement as Category E because none of the acreage qualifies as open-space land.

CATEGORY F1

Real Property: Commercial

Which Properties are Classified in Category F1?

Category F1 property includes land and improvements associated with businesses that sell goods or services to the public. Businesses considered commercial businesses include: wholesale and retail stores, shopping centers, office buildings, restaurants, hotels and motels, gas stations, parking garages and lots, auto dealers, repair shops, finance companies, insurance companies, savings and loan associations, banks, credit unions, clinics, nursing homes, hospitals, marinas, bowling alleys, golf courses and mobile home parks.

Warehouses present a unique classification challenge. The appraisal district may classify some warehouses as commercial real property (Category F1) and others as industrial real property (Category F2).

First, consider whether the warehouse is used as a part of the manufacturing process. Review the location, ownership and goods located within the warehouse to determine its use.

Classify a warehouse that receives goods from more than one manufacturer or distributor to sell wholesale or retail is used for commercial purposes as commercial real property in Category F1, but classify the personal property located within the warehouse as commercial personal property in Category L1.

Examples of warehouses that should be classified as Category F1, commercial real property, include:

- A warehouse that buys finished clothing from several manufacturers and sells it to wholesale or retail outlets.
- A warehouse that operates primarily as a retail outlet.

Do not classify warehouses used in connection with a manufacturing process in Category F1. These industrial warehouses are usually on or near the site of the manufacturing plant and normally owned by the manufacturer. If a warehouse provides storage as part of a manufacturing process, classify it as industrial real property (Category F2).

See discussion in Category F2 for more information on properly classifying industrial warehouses and their contents.

Do not classify personal property associated with commercial real property in Category F1. Likewise, do not classify industrial property in Category F1. Other classifications exist for these properties.

Important Notes in Classifying Commercial Real Property

- Include both the land and improvement value. The land may be appraised by the appraisal district and the improvement by an appraisal firm. Classify the total land and improvement value as Category F1.
- Do not include commercial personal property as Category F1.

Category F1 Classification Questions

Q. A development company owns a 360-unit time-share condominium complex. How should I classify this property?

A. Because this property is operated as a commercial business, classify the real property value as Category F1 and the personal property as Category L1.

Q. One of our citizens owns a business and an adjacent lot that are both used for commercial purposes. Should the appraisal district classify the adjacent lot as a vacant lot under Category C or as commercial real property under Category F1?

A. The classification of any property depends on its use. Because the adjacent lot is used in conjunction with a commercial business, classify it as Category F1.

Q. A telephone store is owned and operated as an independent operation by AT&T. The store sells and repairs telephones. How is this property classified?

A. Even though a utility company owns this store, it is operated as a commercial business and is not a necessary component of utility operations. Classify the property as Category F1.

Q. If a motel suite establishment, such as a motor inn, rents by the month, is it classified as Category B or Category F1?

A. Because the motor inn rents the units on a short-term basis, classify it as Category F1.

Q. A discount store chain purchases merchandise from several manufacturers for distribution to its company stores. Should its warehouse be classified as Category F1?

A. Yes. The warehouse is not part of the manufacturing process. When property is used for storing merchandise purchased from more than one manufacturer, which will be distributed to retail outlets, it is considered commercial property.

CATEGORY F2

Real Property: Industrial

Which Properties are Classified in Category F2?

Category F2 property is the land and improvements used by businesses that add value to a product through development, manufacturing, fabrication or processing of that product.

Business considered industrial businesses include cotton gins, processing plants, paper mills, steel mills, refineries, warehouses storing for a manufacturing facility, cement plants, chemical plants, canning companies and clothing manufacturers.

As discussed for Category F1, warehouses present a unique classification challenge. If the warehouse is used as a part of the manufacturing process, the appraisal district should classify it as an industrial warehouse in Category F2.

For example, an appraisal district should classify a warehouse that stores various kinds of cloth, materials and supplies used by a manufacturing plant to manufacture clothing in Category F2. The warehouse containing these items ensures the efficient operations of the manufacturing business by providing an uninterrupted supply of vital resources. Classify the personal property located within the industrial warehouse as industrial personal property in Category L2.

Also classify a warehouse that only functions to receive the finished clothing from a manufacturing plant as it is manufactured, and then distributes it to wholesale or retail outlets, as Category F2. This warehouse enables the factory to maintain a regular and efficient production schedule by producing clothing even when there is no immediate buyer.

See discussion of commercial real property in Category F1 for additional information on properly categorizing warehouses and their contents

Important Notes in Classifying Industrial Real Property

- Include the value of both the improvements and the land necessary to the industrial operation. The appraisal district may appraise the land, and an appraisal firm may appraise the improvement. The total land and improvement value, however, is classified as Category F2.
- Classify all equipment that would not normally be removed as Category F2 property improvement value. If removing the equipment would damage the structure to the extent that the cost to repair surpasses the market value of the property removed, the equipment is considered real property.
- Do not include additional tracts of land held by the company if that land is not a part of the manufacturing operation.

Category F2 Classification Questions

Q. A paper company owns a paper mill on a 350-acre tract of land. The mill, employee and visitor parking lot, warehouse, employee recreation area and storage yard are on 50 acres of land. Should I classify the 350 acres of land as Category F2?

A. No. Only classify the 50 acres associated with the mill and mill facilities as Category F2. Classify the remaining 300 acres of vacant land as Category E if it does not qualify for open-space land appraisal.

Q. Is the equipment of a gas processing plant considered Category F2?

A. Yes. Classify the land, buildings and value of fixed equipment as Category F2, but classify all inventories and other equipment value of the plant as Category L2.

Q. A manufacturing facility stores inventory in a location across town. The manufacturing facility does not have enough storage area to warehouse inventory on-site. Should I classify the warehouse as Category F2?

A. Yes. Because the property is used as part of the manufacturing process and warehouses excess inventory that cannot be stored on-site, classify the warehouse as Category F2.

Q. A grain elevator has storage and processing facilities for grain. Should I classify this as Category F2?

A. Yes. The processing and storage facilities are a necessary part of the operation and add value to the product. Classify the property as Category F2.

Q. How should I classify wind turbines operating on a wind farm?

A. A wind farm, also known as a wind power plant, uses wind turbines to generate electricity. These large turbines are affixed to the land and should be classified as Category F2. If owned and operated by an electric utility company serving Texas but outside the Electric Reliability Council of Texas (ERCOT) operating area, the wind farm should be classified as Category J. (See

the following question and Category J section for additional information.)

Q. An electric generation plant was just built in the district. In what category should I classify the plant?

A. If the plant is within the operating area of ERCOT, classify the property as Category F2. If the plant is outside the ERCOT operating area, classify the property as Category J.

CATEGORY G

Real Property: Oil and Gas, Minerals and Other Subsurface Interests

Which Properties are Classified in Category G?

Category G includes the non-exempt value of oil and gas, other minerals and certain interests in subsurface land. Mines, quarries, limestone, sand, caliche, gravel and other substances that are part of the land are not minerals, but they are classified in Category G as subsurface interests in land.

Category G includes three subcategories:

- Category G1 includes oil and gas interests.
- Category G2 includes minerals other than oil and gas, such as uranium, lignite and other substances defined as minerals.
- Category G3 includes interests in subsurface land, such as limestone, sand, caliche, gravel and other substances that are not defined as minerals. It also includes real property defined as mines and quarries.

Certain mineral interests are exempt from taxation, and appraisal districts should report this property in Category XC. Tax Code Section 11.146 states:

(a) "A person is entitled to an exemption from taxation of a mineral interest the person owns if the interest has a taxable value of less than $500."

(b) "The exemption provided by Subsection (a) applies to each separate taxing unit in which a person owns a mineral interest and, for the purposes of Subsection (a), all mineral interests in each taxing unit are aggregated to determine value."

See the section on Category X for more information on reporting exempt property.

Important Notes in Classifying Oil and Gas, Minerals and Other Subsurface Interests

- Appraisal districts should report equipment fixed to the property that is used to produce products such as oil, gas, lignite, coal and gravel in the applicable subcategory.
- Do not include surface land value as Category G1. Categorize the surface land according to the principal use of the property. For instance, when the surface land is used for agriculture or farming, classify the surface land as Category D1.
- The value of Category G property includes producing minerals and nonproducing minerals unless Tax Code Section 11.146 exempts them.

Category G Classification Questions

Q. An oil company has a mineral lease on 8,000 acres of an existing 20,000-acre ranch. Oil has been discovered on the leased land. Which values should I classify as Category G?

A. Classify the value of the non-exempt producing and nonproducing oil and gas reserves as Category G1. Tax Code Section 1.04 defines property as any matter or thing capable of private ownership. Real property, in this case the land and the minerals in place, can each have separate owners. Classify the mineral interest in the 8,000 acres as Category G1 and the 20,000 acres of surface land as Category D1.

Q. An oil company has a storage tank, which is fed by incoming lines from the oil field. How should I classify this property?

A. Activities that take place after the oil and gas has been produced do not qualify as Category G1. Produced wellhead fluids such as crude oil, natural gas and brine must be processed before sale, transport, reinjection or

disposal. This is field processing and involves separating crude oil from solids and water, removing dissolved gas so that it is safe to be transported and stored. Additional cleaning and treating may be necessary before the crude oil may be stored in tanks. At this point, classify the oil and tanks as Category L2 Personal Property Industrial and Manufacturing.

CATEGORY H1

Tangible Personal Property: Personal Vehicles, Not Used for Business Purposes

What is Classified in Category H1?

Category H1 property includes automobiles, motorcycles and light trucks not used to produce income and subject to taxation under Tax Code Section 11.14.

Non-income-producing vehicles are exempt from taxation unless the governing body of a taxing unit has taken an official action to tax them. Appraisal districts are not required to list or appraise exempt vehicles. If non-income-producing vehicles are on the appraisal roll as exempt property, classify them as Category XV.

Important Notes in Classifying Non-income-producing Vehicles

- Includes non-income-producing vehicles only. Classify income-producing vehicles as Category L1.

Category H Classification Questions

Q. A fast food restaurant has a delivery fleet of five small vans. Should I classify the value of these vans as Category H1?

A. No. Because the restaurant uses the vans to produce income, classify them as Category L1.

Q. An individual owns a sedan and a station wagon subject to local option taxation under Tax Code Section 11.14. Should I classify these vehicles as Category H1?

A. Yes. Classify the vehicles as Category H1 because they are privately owned vehicles and not used for income-producing purposes.

CATEGORY H2

Tangible Personal Property: Goods in Transit

Which Properties are Classified in Category H2?

Category H2 property includes personal property stored under a contract of bailment by a public warehouse operator and identified according to the provisions of Tax Code Section 11.253.

This property is commonly called "Goods-in-transit" and is defined as tangible personal property that is:

- Acquired in or imported into this state to be forwarded to another location in this state or outside of this state.
- Stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in this state that are not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property.
- Transported to another location in this state or outside of this state not later than 175 days after the date the person acquired the property or imported the property into this state.

While goods in transit are exempt under law, the provisions allow local taxing entities to elect to tax these properties. Appraisal districts report the value of these goods before applying the exemption in Category H2.

Important Notes in Classifying Goods in Transit

- Goods-in-transit does not include oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory or retail manufactured housing inventory.

Category H2 Classification Questions

Q. What is the primary difference between Goods-in-transit and freeport goods?

A. Freeport goods are stored on the owner's property and remain in the control of the owner throughout the transportation process.

CATEGORY J

Real and Personal Property: Utilities

Which Properties are Classified in Category J?

Category J includes the real and personal property of utility companies and co-ops. Usually, utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. Exhibit 5 gives the subcategories for Category J.

Exhibit 5
Utility Subcategories

J1	Water Systems
J2	Gas Distribution Systems
J3	Electric Companies and Electric Co-ops
J4	Telephone Companies and Telephone Co-ops
J5	Railroads
J6	Pipelines
J7	Cable Companies
J8	Other
J9	Railroad Rolling Stock (for County Only)

Appraisal districts classify most electric generation plants and equipment as Categories F2 and L2, respectively. This is a result of the restructuring of the electric generation industry in Texas and the separation of businesses owning generation facilities from businesses owning electric transmission and distribution utilities.

Classify generation facilities and electric utility companies serving Texas but outside the ERCOT operating area as Category J.

Classify transmission and distribution facilities and equipment as Category J.

Important Notes in Classifying Utility Properties

- Do not classify property owned by a utility company that is not an operating component of the company as Category J. Classify the property by its predominant use.
- Classify construction work in progress to be used in the operation of the utility company as Category J.
- Classify railroad rolling stock used in the operation of a railroad as Category J9.
- Do not classify rail cars owned and operated by other entities in Category J. They are personal property and classified as L1 or L2 depending on their use.

Category J Classification Questions

Q. A large telephone company owns an office building that houses its regional staff. In addition, it owns a warehouse, garage and storage yard that houses trucks, equipment and inventory. How do I classify this property?

A. Because this property is necessary to the operation of the telephone company, classify all the property as Category J.

Q. A railroad owns 10 acres of right-of-way through a 100-acre ranch under a different ownership. What should I classify as Category J?

A. Only classify the 10 acres of right-of-way owned by the utility as Category J.

Q. An oil company that owns a pipeline also owns 15 drilling rigs. Are the drilling rigs Category J?

A. No. Property classification is based on use. Classify drilling rigs as Category L2.

Q. An affiliate company owns the electric transmission lines that run from an electric generation plant located in my county. How should I classify the property?

A. First, determine whether the electric generation plant is located inside or outside the ERCOT operating area. If the plant is inside ERCOT, classify the electric generation plant as Category F2 and classify the electric transmission lines as Category J. If the plant is outside ERCOT, classify both the plant and the transmission lines as Category J.

CATEGORY L1

Personal Property: Commercial

Which Properties are Classified in Category L1?

Category L1 includes the personal property of businesses that sell goods or services to the public.

Commercial personal property includes:

- Merchandise inventory, supplies, computers, cash registers, other moveable business equipment, furniture and fixtures in the store.
- Furniture, fixtures, equipment, supplies and inventory located in the office building.

Not all personal property stores in a warehouse is considered commercial personal property. See the discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.

Any income-producing tangible personal property that has a value of less than $2,500 should be reported in Category XB for exempt property (Tax Code Section 11.145).

Important Notes in Classifying Commercial Personal Property

- Classify all personal property of a commercial business as Category L1.
- Do not include the real property of a business in Category L1. Classify commercial real property as Category F1.
- Category L1 includes vehicles used for income-producing business purposes.
- Category L1 includes the value of boats, aircraft and other recreational vehicles owned by a commercial business.

Category L1 Classification Questions

Q. A local developer owns a Lear jet that she uses for business trips. How should I classify this aircraft?

A. The aircraft is considered a part of the business operation. Classify it as Category L1.

Q. An oil company owns several drilling rigs. How should I classify this personal property?

A. Drilling rigs add value to the product (oil and gas) by developing the lease and making the product available for recovery. Classify these properties as Category L2, as described below. Do not classify them as Category L1.

Q. Should I classify distribution warehouse inventory for a manufacturer that distributes its goods to wholesalers as Category L1?

A. No. Because this warehouse inventory is a part of the manufacturing operation, classify it as Category L2.

CATEGORY L2

Personal Property: Industrial and Manufacturing

Which Properties are Classified in Category L2?

Category L2 properties include the personal property of businesses that add value to a product through development, manufacturing, processing or storage of that product. (See discussion of Category F1, commercial real property, for additional information on properly classifying warehouses and their contents.)

Industrial personal property includes manufacturing machinery and equipment, computers, barges, commercial watercraft, trucks, heavy equipment, inventory stock, drilling rigs, portable tools, furniture and fixtures, raw materials, goods in process and finished goods.

Important Notes in Classifying Industrial Personal Property

- Classify all personal property used in the production of a product as Category L2.
- Classify automobiles, trucks, aircraft, watercraft, recreational vehicles and heavy equipment owned by an industrial firm as Category L2.
- Do not classify the real property of an industrial firm as Category L2; industrial real property belongs in Category F2.

Category L2 Classification Questions

Q. Should I classify the personal property inventory of a well service company as Category L2?

A. No. Classify personal property inventory, supplies, equipment, furniture and fixtures of a commercial business as Category L1.

Q. An oil company has a storage yard where equipment that services a drilling operation in the area is stored. How do I classify these properties?

A. Classify the land and any improvements as Category F2. Classify the equipment as Category L2. Do not include this value in Category G. Category G only applies to the nonexempt value of producing and non-producing minerals and to the equipment used in production.

Q. Are support facilities such as compressed air, steam and dehumidification in a manufacturer's building considered Category L2?

A. No. Classify these as Category F2 because they are an integral part of the building.

CATEGORY M

Mobile Homes and Other Tangible Personal Property

Which Properties are Classified in Category M?

Category M includes mobile homes and other personal property, such as non-income-producing boats, travel trailers and personal aircraft.

Category M includes two subcategories:

- Category M1 includes mobile homes on land owned by someone other than the owner of the mobile home.
- Category M2 includes taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll.

Category M1 is an exception to the rule of classifying property by its predominant use. Even if a mobile home is used for residential purposes, classify it as Category M1 if the mobile home and land have different owners. When a mobile home is on land owned by the same owner, report the land and mobile home as one account, classified as Category A or E depending on location. Classify travel trailers that are structures as defined as taxable by Tax Code Section 11.14(b) as Category A or E (if on owned land) or Category M1 (if on rented land).

Non-income-producing personal property includes boats, travel trailers and personal aircraft and is exempt under Tax Code Section 11.14 unless the governing body of a taxing unit takes an official action to tax non-income-producing personal property. Classify taxable non-income-producing boats, travel trailers or personal aircraft on the appraisal roll as M2 property. If this property is exempt, classify it as Category XV. The law requires PTAD to treat Category M2 as totally exempt in the school district PVS.

Classify boats, travel trailers and personal aircraft that are used to produce income are taxable as Category L1 (used as part of a commercial business) or Category L2 (used as part of an industrial business).

Important Notes in Classifying Other Personal Property

- Personal property shown as Category M must be individually owned. Category M property is owned by individuals and typically used for residential or recreational purposes and not for generating income.
- Do not classify property owned by businesses or listed in the name of a business in this category. The property's current use determines the classification.
- Do not classify income-producing property as Category M2.

Category M Classification Questions

Q. An insurance executive uses an airplane owned by his company and listed in the name of his company. Should I classify the aircraft as Category M?

A. No. This airplane, though it may sometimes be used for pleasure and recreation, is an asset of the company and, therefore, considered business personal property. Classify it as Category L1.

Q. A mobile home is located on the owner's land. He also owns a recreational boat and travel trailer subject to taxation. Should I classify these properties as Category M?

A. You should only classify the boat and travel trailer as Category M. Classify the mobile home and lot as Category A or E, as both are owned by the resident and used for residential purposes.

Q. My district has a mobile home park consisting of eight acres and 35 mobile homes. All the mobile home spaces are leased. Which properties do I classify as Category M?

A. Only classify the mobile homes in the park as Category M1. You should classify the land as Category F1.

CATEGORY N

Intangible Personal Property

Which properties are classified in Category N?

Properties defined as intangible pursuant to Tax Code Section 1.04(6) are classified as Category N. Common examples of intangibles are the stock values of insurance companies and savings and loan associations.

Important Notes in Classifying Intangibles

- Most intangible property is exempt from taxation by law pursuant to Tax Code Section 11.02.
- Do not classify property with undetermined codes as Category N.

Category N Classification Questions

Q. Our district has several undetermined codes. Do I classify these as Category N?

A. No. Do not use Category N as a "catch-all" category. Contact PTAD if you have a classification question.

Q. I have no intangible property in my district. Do I need a Category N on my tax roll?

A. No. You do not need to create a Category N if you have no value to report. However, self-reports do provide a place to record Category N property value. Reserve Category N for intangible personal property if it is needed in the future.

CATEGORY O

Real Property: Residential Inventory

Which Properties are Classified in Category O?

Category O property is residential real property held as business inventory and appraised as a unit. Category O property:

- Is under the same ownership.
- Is contiguous or located in the same subdivision or development.

- Is held for sale in the ordinary course of business.
- Is subject to zoning restrictions limiting them to residential use. If not subject to zoning, they are subject to enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
- Has never been occupied for residential purposes.
- Is not presently leased or producing income.

Important Notes in Classifying Residential Real Property Inventory

- Only classify property as Category O if all the above criteria are met for the property.
- If the criteria are met, classify both the land and improvement as Category O.

Category O Classification Questions

Q. A 300-acre tract of land is subdivided into one-acre tracts. One house was built on a lot as a commercial venture. The house has never been occupied, nor any of the lots developed. They are for sale in the normal course of business. Do I classify the property as Category O?

A. Yes. The properties are owned by the same person, contiguous and have never been occupied. The appraisal district appraises the properties as a unit and classifies them as Category O.

Q. A local developer built 35 homes in a subdivision. Ten have sold and are occupied. The others are for sale but remain vacant. Which properties should I classify as Category O?

A. Classify the 25 houses that are vacant as Category O. Classify the 10 houses that have sold and are residences as Category A.

CATEGORY S

Special Inventory

Which Properties are Classified in Category S?

Category S accounts include certain personal property of businesses that provide items for sale to the public. These personal property items are appraised based on total annual sales in the prior tax year. Special inventory and their applicable Tax Code provisions are defined as follows:

Sec. 23.121, Dealer's Motor Vehicle Inventory.

Dealer's motor vehicle inventory means all motor vehicles held for sale by a dealer. A motor vehicle is defined as a towable recreational vehicle or a fully self-propelled vehicle with at least two wheels which has as its primary purpose the transport of a person or persons, or property, whether the vehicle is intended for use on a public street, road or highway

Sec. 23.124, Dealer's Vessel and Outboard Motor Inventory.

Dealer's vessel and outboard motor inventory means all vessel and outboard motors held for sale by a dealer and includes any watercraft, other than a seaplane on water, used or capable of being used for transportation on water. This does not include:

- vessels of more than 65 feet in length, measured from end to end over the deck, excluding sheer; and
- canoes, kayaks, punts, rowboats, rubber rafts or other vessels under 14 feet in length when paddled, poled, oared or windblown.

Vessel also includes trailers that are treated as vessels if it is designed to carry a vessel and is either a trailer or semitrailer.

Outboard motor means any self-contained internal combustion propulsion system, excluding fuel supply, that is used to propel a vessel and is detachable as a unit from the vessel.

Sec. 23.1241, Dealer's Heavy Equipment Inventory.

Dealer's heavy equipment inventory means all items of heavy equipment that a dealer holds for sale, lease or rent in this state during a 12-month period. This equipment includes self-propelled, self-powered or pull-type equipment, including farm equipment or a diesel engine, that weighs at least 1,500 pounds and is intended to be used for agricultural, construction, industrial, maritime, mining or forestry uses. This type of equipment must be held by a dealer as defined by law and must meet other requirements of law.

Sec. 23.127, Retail Manufactured Housing Inventory.

Retail manufactured housing inventory means all manufactured homes that a retailer holds for sale at retail. Manufactured housing means:

- a HUD-code manufactured home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory; or
- a mobile home as it would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.

Tax Code Section 23.127 refers to the definitions in Occupations Code Section 1201.003 for HUD-code manufactured home and mobile home, as summarized in **Exhibit 6**.

Important Notes in Classifying Special Inventory

- Advice from legal counsel is necessary to determine whether heavy equipment inventory qualifies for special appraisal. If it does not qualify, classify the property as Category L1.

Exhibit 6
Occupations Code Section 1201.003

HUD-Code Manufactured Home	Mobile Home
A structure: • constructed on or after June 15, 1976, according to the rules of the United States Department of Housing and Urban Development; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home. Does not include a recreational vehicle as defined by 24 C.F.R. Section 3282.8(g).	A structure: • constructed before June 15, 1976; • built on a permanent chassis; • designed for use as a dwelling with or without a permanent foundation when the structure is connected to the required utilities; • transportable in one or more sections; • in the traveling mode, at least eight body feet in width or at least 40 body feet in length or, when erected on site, at least 320 square feet; and • includes the plumbing, heating, air conditioning, and electrical systems of the home.

CATEGORY X

Exempt Property

Which Properties are Classified in Category X?

Exempt property must meet legal requirements mainly detailed in the Tax Code. Owners of certain exempt properties need not file exemption applications with the appraisal district to qualify for the exemption: public property (Section 11.11), implements of husbandry (Section 11.161), family supplies (Section 11.15) and farm products (Section 11.16).

Other exemptions have local option provisions for taxation (Sections 11.111, 11.14, 11.24, 11.251, 11.252, 11.253 and

11.32). These exemptions are not required by law, and a local taxing unit can elect to provide the exemption.

Some exemptions are partial exemptions, such as residence homestead exemptions and organizations constructing or rehabilitating low-income housing.

Businesses operating in a foreign trade zone usually seek tax-exempt status for their inventory (imported goods) through renditions.

Exhibit 7 lists classifications designed to classify exempt property for reporting purposes only. It does not include all exemptions and is simply a reporting too. Residence homestead exemption information is captured in EARS and school district self-reports.

Exhibit 7
Exemption Classifications

Classification Code	Tax Code Section	Exemption
XA	11.111	Public property for housing indigent persons
XB	11.145	Income Producing Tangible Personal Property valued under $2,500
XC	11.146	Mineral interest property valued under $500
XD	11.181	Improving property for housing with volunteer labor
XE	11.182	Community Housing Development Organizations
XF	11.183	Assisting ambulatory health care centers
XG	11.184	Primarily performing charitable functions
XH	11.185	Developing model colonia subdivisions
XI	11.19	Youth spiritual, mental and physical development organizations
XJ	11.21	Private schools
XL	11.231	Organizations Providing Economic Development Services to Local Community
XM	11.25	Marine cargo containers
XN	11.252	Motor vehicles leased for personal use
XO	11.254	Motor vehicles for income production and personal use
XP	11.271	Offshore drilling equipment not in use
XQ	11.29	Intracoastal waterway dredge disposal site
XR	11.30	Nonprofit water or wastewater corporation
XS	11.33	Raw cocoa and green coffee held in Harris County
XT	11.34	Limitation on taxes in certain municipalities
XU	11.23	Miscellaneous Exemptions
XV		Other Exemptions (including public property, religious organizations, charitable organizations and other property not reported elsewhere)

Important Notes in Classifying Exempt Property

- Verify that a property cannot be properly classified in one of the other Category X designations before placing a property in Category XV.
- Mineral interest property and tangible business personal property within the allowed exemption amount should be classified as the appropriate X category.

Category X Classification Questions

Q. A school district recently purchased a house that it now uses for administrative offices. How should I classify the property?

A. Reclassify the property from Category A to Category XV. The property is now owned by the school district and used for a public purpose and is therefore totally exempt.

Q. A doctor purchased an old school and converted it into offices. How should I classify the property?

A. Reclassify the property from Category XV to Category F1. The formerly totally exempt property is now commercial real property and is taxable.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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Texas Comptroller of Public Accounts
Publication #96-313
January 2022

From: Brian Swanson
To: Christopher Nickell; Marty Wright
Subject: RE: Incorrect Description of Complaint
Date: Friday, June 13, 2025 4:14:47 PM

Nice.

From: Christopher Nickell <Christopher.Nickell@cadcollin.org>
Sent: Friday, June 13, 2025 4:13 PM
To: Marty Wright <marty.wright@cadcollin.org>; Brian Swanson <brian.swanson@cadcollin.org>
Subject: Fw: Incorrect Description of Complaint

FYI. Please see the whole string.

Regards,
Chris

From: Kendall Yorn <kly15@yahoo.com>
Sent: Friday, June 13, 2025 4:01 PM
To: Christopher Nickell <Christopher.Nickell@cadcollin.org>
Subject: Re: Incorrect Description of Complaint

Why is it so hard to be honest and truthfull? You should resign.

On Fri, Jun 13, 2025 at 3:51 PM, Christopher Nickell <Christopher.Nickell@cadcollin.org> wrote:

> Sir, there is absolutely no way for me to respond to your question as you put forward without it being twisted to get the results you want.
> I will not be responding to any more questions from you.
> Please feel free to use this response in your presentation to the board on June 26.
> Regards.
>
> Get Outlook for iOS
>
> ---
>
> **From:** Kendall Yorn <kly15@yahoo.com>
> **Sent:** Friday, June 13, 2025 3:23:38 PM
> **To:** TLO <TLO@cadcollin.org>
> **Subject:** Re: Incorrect Description of Complaint
>
> Since there has not been a reply, can I assume that no action was taken to provide the board with the proper description of the complaint?
>
> On Sunday, June 8, 2025 at 10:32:13 AM CDT, Kendall Yorn <kly15@yahoo.com> wrote:

Please confirm that this incorrect complaint description was addressed at the 5/22/2025 board meeting and confirm by sending the board minutes from that meeting capturing the correct complaint description.

Thank You.

On Tuesday, May 20, 2025 at 10:21:47 PM CDT, Kendall Yorn <kly15@yahoo.com> wrote:

Having reviewed the TLO Monthly Status Report dated May 22, 2025 on page 63 of the May 22, 2025 Board Agenda, you have not properly captured the complaint. The complaint is: CCAD has failed to use the procedures in their own Field Reference Manual (provided through Open Records) in order to determine Effective Age.

Your summary states "disagrees with the procedures used" there are no procedures used so it would be impossible to disagree with something that does not exist.

Please re-read the documentation and e-mails sent to you and properly summarize the complaint. The Board needs to be made aware that the appraisal district is not following their own guidelines.

Thank You,

Collin Central Appraisal District

May 1, 2026

Collin Central Appraisal District Board of Directors

Re: Kendall Yorn Complaint Regarding CCAD Procedures

Dear Collin Central Appraisal District's Board of Directors,

This correspondence is provided in response to the complaint concerning the District's methodology for determining effective age and the implications for appraisal uniformity.

Effective age is a factor in the valuation process, as it impacts depreciation and, consequently, market value. The guidelines historically set forth in the Field Reference Manual were intended as a framework to guide training and to support supervisory review of how effective age and condition are applied. These guidelines were routinely discussed in departmental meetings and further clarified through one-on-one field training with appraisers.

By its nature, the determination of effective age and condition is not strictly quantitative. It is a qualitative analysis that requires the informed judgment and professional opinion of the appraiser, based on observable property characteristics as well as all known relevant property information obtained from sources such as permits, real estate listings, mechanic liens and other available data, in addition to market evidence and experience. While structured guidance promotes consistency, it cannot fully standardize the range of factors influencing market perceptions of condition and utility.

The subject property and the concerns raised were evaluated during the 2025 protest period. Based on the information available, it was the appraiser's professional judgment that the effective age applied to the property was appropriate. The property owner held informal meetings with multiple levels of residential management whom arrived at the same opinion.

The property owner was requested to provide access for inspection or to submit additional supporting information, including interior photographs of key areas such as kitchens and bathrooms, to further review the effective age, however the requested information was not provided and inspection was not granted.

The property owner exhausted the available remedies through the Appraisal Review Board process and was notified of the right to pursue binding arbitration or file an appeal in district court; no such action was taken.

The 2026 revisions to the Field Reference Manual were made to clarify and better document the information appraisal staff has always considered in developing an effective age opinion, including the range of property characteristics and supporting data evaluated by appraisers in reaching these determinations.

The District remains committed to compliance with all applicable statutory requirements, including the obligation to ensure equal and uniform appraisal practices. The methodology employed is consistent with accepted appraisal standards and reflects the balance between structured guidance and professional judgment inherent in mass appraisal.

Collin Central Appraisal District
Taxpayer Liaison Officer

Board of Directors,

Summary of events between complainant and TLO.

- 5/4/25. Phone call from taxpayer.
- 5/5/25. Received protest for 2025 value and a file marked “TLO information”.
- 5/9/25. Email from TP regarding a phone call he had with Eric Grussendorf regarding the process used.
- 5/13/25. TLO reported to the Board of Directors. That stated: That a TP complaint filed “disagreed with the procedures used in the appraisal process and has filed multiple open records requests and spoke with many different personnel to get it changed.”
- TLO investigated all claims by the TP with the appraisal management and concluded that the appraisal was used correctly.
  Many phone conversations with TP resulted in his unwillingness to accept that the process was used correctly and is the same used for all residential properties per the Tax Code and USPAP rules.
- 5/20/25 TP disputed the TLO report version presented at the board meeting. That the taxpayer disagreed with the process.
- 5/31/25 TP requested information for the next board meeting which was given to him.
- 6/8/25 TP demanded a correction of the version of the complaint presented to the BOD.
- 6/13. 25. Having received no adjustment from the TLO as requested, the TP again requested something confirming his version.
- 6/13/25. Response from TP is why is it so hard to be honest and truthful? You should resign.
- 6/30/25 TP requests the next board meeting date and date was given.

For future complaints filed with the Board of Directors we are creating a form that will be attached to the taxpayer’s evidence packet to be presented to the board to help streamline the process.

Collin ARB

COLLIN APPRAISAL REVIEW BOARD

250 Eldorado Pkwy, McKinney, TX 75069
Phone: 469.742.9288 ● Web: www.collinarb.org

April 28, 2026

Re: Complaint Regarding CCAD Procedures, TLO and Appraisal Review Board Dated January 29, 2026 "Appraisal Review Board decision conflicts with Texas Property Code 41.43 (a)"

Background: Tax Code Section 41.43 Protest of Determination of Value or Inequality of Appraisal

(a) Except as provided by Subsections (a-1), (a-3), and (d), in a protest authorized by Section 41.41 (Right of Protest)(a)(1) or (2), the appraisal district has the burden of establishing the value of the property by a preponderance of the evidence presented at the hearing. If the appraisal district fails to meet that standard, the protest shall be determined in favor of the property owner.

In the State of Texas, **Appraisal Review Boards (ARBs)** are regulated primarily by the **Texas Comptroller of Public Accounts** and governed by the **Texas Tax Code**. Further, the ARB must follow the model hearing procedures as noted in Tax Code Section 41.66.

Upon receipt of the complaint, I listened to the audio and reviewed the evidence for Case Year 2025 PID # 2065777. The CCARB panel made a recommendation in full compliance with the model hearing procedures. The hearing recommendation was decided in accordance with Section 41.02 (Action by Board).

Thank you,

Nancy Bittner

Nancy Bittner, Chair
Collin Central Appraisal District Appraisal Review Board
250 Eldorado Pkwy
McKinney, TX 75069

F.2.
Discussion on Attorney for Board of Directors.

May 5, 2026