

Appraisal District Operations Survey for the 2016 Tax Year

Introduction

Tax Code Section 5.03(b) authorizes the Comptroller to require an annual report on the administration and operation of appraisal offices. The data required in the *Appraisal District Operations Survey* implements this law. The survey results provide:

- Benchmark data that appraisal districts can use in assessing how they compare to other appraisal districts;
- Details on appraisal district operations useful to the Texas Legislature and other policy makers; and
- Useful information for taxpayers.

The Comptroller's office has launched scores of Internet-based features that provide appraisal districts with tools to better perform their jobs. The use of technology to facilitate our work is a centerpiece to making government work as efficiently as possible. The *Appraisal District Operations Survey* is designed to accomplish this purpose.

Helpful notes for filling out the electronic survey:

- Please provide data for **tax year 2016 only** unless data for another year is specifically requested.
- Please enter data in the format requested.
- Enter all requests for numeric data as a number; do not spell it out. For example, enter "2" not "two."
- Do not provide answers that cannot be quantified. For example do not respond with answers such as, "all," "a lot," or "on average," etc.
- Enter all requests for dollar amounts in whole dollars, without entering "\$" signs, commas or other symbols.
- If you are asked for a per cent rate, enter the rate for a daily amount; if you are asked for monthly, enter a monthly amount (not annually or another timeframe, etc).
- If you are asked for a percentage, only enter a number (not a word) and do not add a "%" symbol.
- Enter dates in the following format: MM/DD/YYYY.

After you complete the online survey, you can click on the "Done" button at the end of the survey to submit it to the Comptroller's office. You can print each page of the survey using your browser's print function. **Be sure to print a copy of each page of the completed survey for your records before submitting.** You may only print by page and cannot print the entire survey at once.

If you have questions about the survey, need assistance responding to a question or discover an error after you submit the survey, please contact the Property Tax Assistance Division at 1-800-252-9121, ext. 6-8545 or kara.kelly@cpa.texas.gov.

Appraisal District Operations Survey for the 2016 Tax Year

Respondent Information

Individual to contact if questions arise about your responses:

Respondent's Name:

Appraisal District Name:

Address:

City:

Zip Code:

Telephone:

DO NOT FILE

Appraisal District Operations Survey for the 2016 Tax Year

1. Appraisal District Board of Directors

1.1. **HOW MANY** directors served on the board in 2016? Do not include a non-voting county tax assessor-collector in this number. Please enter as a **NUMBER**, not as a word.

1.2. **HOW MANY** of the directors who are voting members held an elected public office, excluding the county tax assessor-collector, in 2016? Please enter as a **NUMBER**, not as a word.

1.3. Was the county tax assessor-collector appointed to the board as a voting member?

Yes

No

1.4. How often did the board meet in 2016?

Monthly

Quarterly

Other (please specify)

1.5. Did the board of directors employ general counsel pursuant to Tax Code Section 6.05(j) in 2016?

Yes

No

1.6. Did the chief appraiser employ in-house legal counsel separate from the general counsel employed by the board of directors in 2016?

Yes

No

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1.7. Did the appraisal district have a retainer agreement for legal services in 2016?

Yes

No

DO NOT FILE

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2. Budget Information

2.1. What was the total 2016 **BUDGET** for appraisal district and appraisal review board (ARB) operations? Do not include any amount for collecting taxes, if the appraisal district engages in those activities.

* 2.1.1. If the appraisal district collected taxes, what was the **BUDGET** for collection operations in 2016? If the appraisal district did not collect taxes, enter "0." Do not leave blank.

2.2. Did the taxing units veto or disapprove the appraisal district budget or a budget amendment at any time in 2016?

Yes

No

2.3. What was the total **AMOUNT** of property taxes levied by all taxing units within the boundaries of the appraisal district in 2016?

DO NOT FILE

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3. Chief Appraiser

3.1. What was the chief appraiser's annual base **SALARY** (excluding bonuses and other compensation and benefits, such as health insurance, retirement, vacation, sick leave and others) in 2016?

This **AMOUNT** should only represent compensation for appraisal services, not collection services.

3.2. Did your chief appraiser receive additional pay to collect taxes in 2016?

Yes

No

* 3.2.1. How much **PAY** did the chief appraiser receive to collect taxes? If the appraisal district did not collect taxes, enter "0." Do not leave blank.

3.3. Did the chief appraiser receive a car allowance in 2016?

If yes, go to next; if no, go to 3.4.

Yes

No

3.3.1. If paid a monthly allowance, **HOW MUCH** did the chief appraiser receive in car allowance monthly?

3.4. Did the chief appraiser's compensation package include retirement benefits in 2016?

Yes

No

3.5. Did the chief appraiser's compensation package include medical insurance benefits in 2016?

Yes

No

DO NOT FILE

3.6. Was the chief appraiser employed by contract in 2016?

If yes, go to next; if no, go to 3.7.

Yes

No

3.6.1. If yes, for **HOW MANY** years is the term of the contract? (If the contract term is for a continuing period, enter N/A.)

3.7. For **HOW MANY** years has the chief appraiser served in his or her current position in the current appraisal district? Please enter as a **NUMBER**, not as a word.

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4. Appraisal District Staff

Instructions for responding to the questions below:

- Enter "0" if the question is not applicable
- Enter "0" if no full time equivalent (FTE) positions were assigned
- Enter the proportionate time in decimals for part-time positions (e.g., half-time is "0.5")
- Enter the proportionate time in decimals for part time duties of an FTE (e.g., half-time is "0.5")

Example: Job duty A is 25 percent of an FTE's tasks. Job duty B is 50 percent of an FTE's tasks. Job duty C is 25 percent of an FTE's tasks. Enter "0.25" for both job duties A and C. Enter "0.50" for job duty B.

4.1. **HOW MANY** FTE positions were included in the 2016 appraisal district budget for appraisal district personnel including clerical support for the ARB (not persons engaged in collecting taxes)?

4.2. If the appraisal district collected taxes in 2016, **HOW MANY** FTEs were assigned to the collections function? Do not include FTEs identified in 4.1.

4.3. Not including the chief appraiser, **HOW MANY** FTEs in 2016 were certified Registered Professional Appraisers (RPA)? Certified RPA means that a registrant has taken and passed the Level IV examination. Please enter as a **NUMBER**, not as a word.

4.3.1. **HOW MANY** FTEs in 2016 were registered with the Texas Department of Licensing and Regulation and working toward obtaining an RPA?

4.4. Using the instructions at the beginning of this section, state the total **NUMBER** of FTEs assigned to the appraisal of all property categories for which the appraisal district appraised property in 2016. (This total should match the combined total of FTEs for 4.4.1 through 4.4.3.)

Using the instructions at the beginning of this section, state the total **NUMBER** of FTEs assigned to each of the categories listed in 4.4.1 through 4.4.9.

4.4.1. Appraisal of residential property

4.4.2. Appraisal of commercial property

4.4.3. Appraisal of all other property

4.4.4. Administration of exemptions

4.4.5. Assistance to the ARB

4.4.6. Mapping

4.4.7. Information technology

4.4.8. Customer service and taxpayer assistance

4.4.9. Administrative (includes clerical, bookkeeping, executive administration and other personnel not identified above)

Please state the range of SALARIES for certified RPAs (see 4.3 above for definition and exclude the chief appraiser and deputy chief appraiser) in 2016. If you had only one salary level, please enter it as both lowest and highest. Use whole numbers.

4.5. Lowest

DO NOT FILE

4.5.1. Median

4.5.2. Highest

4.6. Which retirement benefits were offered to appraisal district staff in 2016 (check all that apply)?

Defined Benefit Pension Plan (TCDRS or others)

Annuity

Individual Retirement Account

Retirement Health Care Coverage

None

Other (please specify)

4.7. Did the appraisal district offer group medical health benefits to staff in 2016? If yes, go to 5.1 ; if no, go to 4.7.1.

Yes

No

4.7.1. If not, did the appraisal district provide compensation for staff to acquire private medical health coverage?

Yes

No

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5. Appraisal Related Functions

5.1. State the total **NUMBER** of parcels appraised by the appraisal district.

Of the total **NUMBER** of parcels appraised by the appraisal district, state the **NUMBER** of parcels appraised for each of the following:

5.1.1. Real property

5.1.2. Minerals

5.1.3. Business personal property

5.2. Did the appraisal district have a contract for appraisal services in 2016?

If yes, go to next; if no, go to 5.5.

Yes

No

5.3. **HOW MUCH** did the appraisal district spend in 2016 for contracted appraisal services? If none, enter "0." Do not leave blank.

5.4. What **PERCENTAGE** of the total appraised value in the appraisal district was appraised by the contracted appraisal firm(s) in 2016? If none, enter "0." Do not leave blank.

DO NOT FILE

5.5. Which property categories did the appraisal firm(s) appraise in 2016 on behalf of the appraisal district (check all that apply)?

- | | |
|--|--|
| <input type="checkbox"/> A. Single-Family Residential | <input type="checkbox"/> G1. Oil, Gas and Minerals |
| <input type="checkbox"/> B. Multi-Family Residential | <input type="checkbox"/> J. Utilities |
| <input type="checkbox"/> C. Vacant Lots | <input type="checkbox"/> L1. Commercial Personal |
| <input type="checkbox"/> D1. Qualified Open-Space Land | <input type="checkbox"/> L2. Industrial Personal |
| <input type="checkbox"/> D2. Real Farm and Ranch Improvements | <input type="checkbox"/> M. Other Personal |
| <input type="checkbox"/> E. Non-qualified Rural Land and Improvements on that Land | <input type="checkbox"/> O. Residential Inventory |
| <input type="checkbox"/> F1. Commercial Real | <input type="checkbox"/> S. Special Inventory |
| <input type="checkbox"/> F2. Industrial Real | |

5.6. Did the appraisal district have a computer assisted mass appraisal (CAMA) system in 2016?

- Yes
 No

* 5.6.1. If yes, **HOW MUCH** was budgeted for the system in 2016? If nothing was budgeted, enter "0." Do not leave blank.

5.7. Did the appraisal district have a geographic information system (GIS) in 2016?

- Yes
 No

* 5.7.1. If yes, **HOW MUCH** was budgeted for the system in 2016? If nothing was budgeted, enter "0." Do not leave blank.

5.8. Did the appraisal district use aerial technology systems, such as Pictometry, in 2016?

- Yes
 No

* 5.8.1. If yes, **HOW MUCH** was budgeted for the system in 2016? If nothing was budgeted, enter "0." Do not leave blank.

DO NOT FILE

5.9. Did the appraisal district engage in reappraisal activities required by Tax Code Section 25.18 in 2016?

If yes, go to next; if no, go to 5.10.

Yes

No

5.9.1. If yes, what **PERCENTAGE** of real property parcels were inspected?

5.9.2. If yes, was a market analysis conducted to identify market areas and property characteristics in each market area?

Yes

No

5.9.3. If yes, were the appraisal models for reappraised property categories adjusted?

Yes

No

5.9.4. If yes, for which categories were the properties reappraised (check all that apply)?

- | | |
|--|--|
| <input type="checkbox"/> A. Single-Family Residential | <input type="checkbox"/> G1. Oil, Gas and Minerals |
| <input type="checkbox"/> B. Multi-Family Residential | <input type="checkbox"/> J. Utilities |
| <input type="checkbox"/> C. Vacant Lots | <input type="checkbox"/> L1. Commercial Personal |
| <input type="checkbox"/> D1. Qualified Open-Space Land | <input type="checkbox"/> L2. Industrial Personal |
| <input type="checkbox"/> D2. Real Farm and Ranch Improvements | <input type="checkbox"/> M. Other Personal |
| <input type="checkbox"/> E. Non-qualified Rural Land and Improvements on that Land | <input type="checkbox"/> O. Residential Inventory |
| <input type="checkbox"/> F.1. Commercial Real | <input type="checkbox"/> S. Special Inventory |
| <input type="checkbox"/> F2. Industrial Real | |
| <input type="checkbox"/> | |

State the total market **VALUE** (not the taxable value) certified for 2016 for the following property categories:

5.10. Single-Family Residential

5.10.1. Multi-Family Residential

5.10.2. Vacant Lots

5.10.3. Qualified Open-Space Land

5.10.4. Commercial Real

5.10.5. Commercial Personal

5.10.6. Utilities

5.10.7. Oil and Gas

5.10.8. Industrial Real

5.10.9. Industrial Personal

5.10.10. All Other Categories

DO NOT FILE

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6. Exemptions

6.1. **LIST** the taxing units in the appraisal district that levied a property tax on non-income producing personal property as authorized by Tax Code Section 11.14 in 2016.

DO NOT FILE

6.2. **LIST** the cities in the appraisal district that levied a property tax on leased vehicles used primarily for personal purposes as authorized by Tax Code Section 11.252 in 2016. Do not include other taxing units.

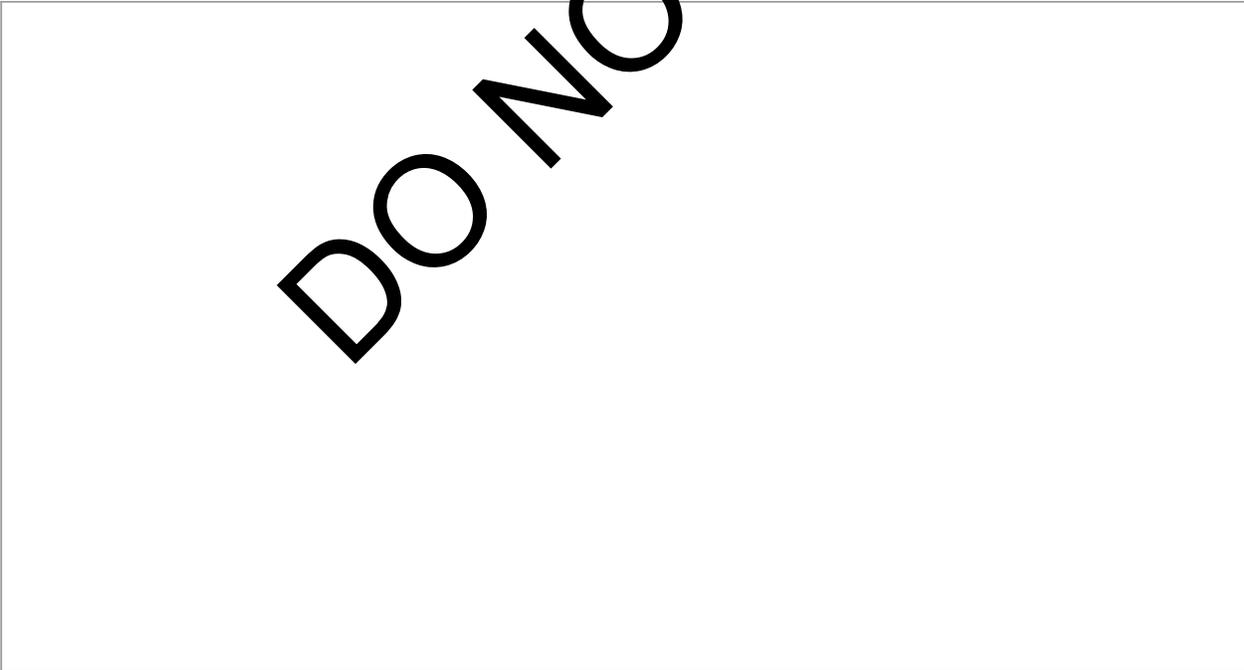
DO NOT FILE

6.3. **LIST** the junior college districts in the appraisal district that limited the property tax for homeowners age 65 or older or disabled eligible as authorized by Tax Code Section 11.261 in 2016. Do not include other taxing units.



DO NOT FILE

6.4. **LIST** the special districts in the appraisal district that offered a Freeport exemption in 2016 as authorized by Tax Code Section 11.251. Do not include school districts, counties or cities.



6.5. **LIST** the special districts in the appraisal district that offered a goods-in-transit exemption as authorized by Tax Code Section 11.253 in 2016. Do not include school districts, counties or cities.

DO NOT FILE

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7. Assessment and Collections

* 7.1. If the appraisal district collected taxes in 2016 **HOW MANY** taxing units? Enter "0" if collections are not handled by the appraisal district. Do not leave blank.

7.1.1. If applicable, **LIST** taxing units for which the appraisal district collected taxes in 2016.

DO NOT FILE

7.2. If the appraisal district collected taxes in 2016, **HOW MANY** FTEs assigned to the collections function held either of the Registered Texas Assessor-Collector (RTA) or the Registered Texas Collector (RTC) designations?

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8. Appraisal Review Board

8.1. What was the total **NUMBER** of ARB members in 2016? Do not include auxiliary ARB members.

Of the total **NUMBER** of ARB members appointed in 2016, how many were:

8.1.1. New ARB Members

8.1.2. Returning ARB Members

* 8.2. **HOW MANY** auxiliary ARB members were appointed in 2016, as authorized by Tax Code Section 6.414? If no appointments were made, enter "0." Do not leave blank.

8.3. **HOW MANY** days did the ARB (including panels) hold hearings in 2016?

8.4. **HOW MUCH** was budgeted for ARB operations in 2016, including the budgeted amounts for legal counsel, training and other expenses?

What were the per diem **AMOUNTS** (rates) paid to ARB members in 2016?

8.4.1. Lowest

8.4.2. Median

DO NOT FILE

8.4.3. Highest

8.5. Did the ARB have an attorney to advise it on questions regarding protest hearings and other matters?

Yes

No

8.6. Did the ARB retain an appraiser certified by the Texas Appraiser Licensing and Certification Board to instruct ARB members on valuation methodology?

Yes

No

8.7. Does the appraisal district have an online protest system?

Yes

No

* 8.7.1. If yes, what was the **BUDGET** allotment for 2016? If the appraisal district did not have an online protest system, enter "0." Do not leave blank.

8.7.2. If no, was there a **BUDGET** allotment to develop an online protest system?

Yes

No

DO NOT FILE

Appraisal District Operations Survey for the 2016 Tax Year

9. Protests

The questions in this section request data related to protests filed for the 2016 tax year, unless otherwise specified.

9.1. **HOW MANY** protests to the ARB were filed in 2016?

Of the total **NUMBER** of protests filed in 2016, **HOW MANY** were filed for each of the following categories? The combined total of the **NUMBERS** in 9.1.1 through 9.1.9 must equal the total **NUMBER** in 9.1.

9.1.1. Single-Family Residential

9.1.2. Multi-Family Residential

9.1.3. Commercial Real

9.1.4. Commercial Personal

9.1.5. Industrial Real

9.1.6. Industrial Personal

9.1.7. Utilities

DO NOT FILE

9.1.8. Oil and Gas

9.1.9. All other property categories

9.2. Of the total **NUMBER** of protests filed in 2016, **HOW MANY** were submitted through an online protest system? If the appraisal district does not have an online protest system, please enter "0."

9.3. Of the total **NUMBER** of protests filed in 2016, **HOW MANY** were filed by persons designated as agents?

9.4. Of the total **NUMBER** of protests filed in 2016, **HOW MANY** involved the same property that was the subject of a protest in 2015?

9.4.1. Of the total **NUMBER** of protests filed in 2016, **HOW MANY** involved the same property that was the subject of a protest in both 2014 and 2015?

9.5. State the total amount of appraised **VALUE** noticed for all protests filed for 2016.

Of the total amount of appraised **VALUE** noticed for all protests filed for 2016, state the **AMOUNT** of appraised value in each of the following categories. The total of the **AMOUNTS** in 9.5.1 through 9.5.7 must equal the **AMOUNT** in 9.5.

9.5.1. Single-Family Residential

9.5.2. Multi-Family Residential

DONOT FILE

9.5.3. Commercial Real and Personal

9.5.4. Industrial Real and Personal

9.5.5. Utilities

9.5.6. Oil and Gas

9.5.7. All other property categories

9.6. **HOW MANY** 2016 protests were scheduled for hearings before the ARB or panels? The answer may not be more than the total **NUMBER** in 9.1.

9.6.1. Of the total **NUMBER** of ARB hearings scheduled in 2016, state the **NUMBER** of hearings at which a property owner or his or her representative appeared in person.

9.6.2. Of the total **NUMBER** of ARB hearings scheduled for 2016, state the **NUMBER** of hearings at which a property owner or his or her representative appeared by affidavit.

9.6.3. Of the total **NUMBER** of ARB hearings scheduled for 2016, state the **NUMBER** of hearings for which no one appeared in person or filed an affidavit on behalf of the property owner.

9.7. Did the appraisal district offer an informal process (that is, through meetings, teleconferences or online with appraisal district staff) to resolve concerns, inquiries or protests filed in 2016?

If yes, go to next; if no, go to 9.11.

Yes

No

DO NOT FILE

9.8. Of the total **NUMBER** of concerns, inquiries or protests filed in 2016, **HOW MANY** were resolved through an informal process and did not reach the ARB? (This total **NUMBER** should match the combined total of **NUMBERS** for 9.8.1 and 9.8.2; include those resolved without a value reduction and those with a value reduction.)

Of the total **NUMBER** of concerns, inquiries or protests resolved through the informal process in 2016, state the **NUMBER** resolved in each of the following categories:

9.8.1. Single-Family Residential

9.8.2. All other categories

9.9. Of the total **NUMBER** of concerns, inquiries or protests resolved through the informal process in 2016, **HOW MANY** resulted in a reduction in value? (This total **NUMBER** should match the combined total of **NUMBERS** for 9.9.1 and 9.9.2.)

Of the total **NUMBER** of concerns, inquiries or protests resolved through the informal process in 2016, state the **NUMBER** that resulted in a reduction in value in each of the following categories:

9.9.1. Single-Family Residential

9.9.2. All other categories

9.10. State the total **AMOUNT** of value reduction that resulted from concerns, inquiries or protests resolved through the informal process in 2016 (exclude value reductions resulting from exemptions or special appraisal determinations). (This total **AMOUNT** should match the combined total **AMOUNT** for 9.10.1 and 9.10.2.)

Of the total **AMOUNT** of value reduction that resulted from concerns, inquiries or protests resolved through the informal process in 2016 (exclude value reductions resulting from exemptions or special appraisal determinations), state the total **VALUE** reduction for each of the following categories:

DO NOT FILE

9.10.1. Single-Family Residential

9.10.2. All other categories

9.11. State the total **NUMBER** of protests filed in 2016 that resulted in a written ARB determination. (This **NUMBER** should match the combined total of **NUMBERS** for 9.11.1 and 9.11.2 and may not exceed the total **NUMBER** in 9.5.)

Of the total **NUMBER** of protests which resulted in written ARB determinations in 2016, state **HOW MANY** resulted in written determinations in the following categories:

9.11.1. Single-Family Residential

9.11.2. All other categories

9.11.3. Of the total **NUMBER** of protests which resulted in written ARB determinations in 2016, state the total **NUMBER** that resulted in a reduction in value (exclude value reductions resulting from exemptions or special appraisal determinations). (This total should match the combined total for 9.11.4 and 9.11.5.)

Of the total **NUMBER** of written ARB determinations that resulted in a reduction in value in 2016 (exclude value reductions resulting from exemptions or special appraisal) state **HOW MANY** any resulted in a reduction in value in the following categories:

9.11.4. Single-Family Residential

9.11.5. All other categories

DO NOT FILE

9.11.6. State the total **AMOUNT** of value reduction that resulted from all ARB determinations in 2016 (exclude value reductions resulting from exemptions and special appraisal determinations). This total **AMOUNT** should match the combined total **AMOUNT** for 9.11.7 and 9.11.8.

Of the total **AMOUNT** of value reduction from all ARB determinations in 2016 (exclude value reductions resulting from exemptions and special appraisal determinations), state the total **VALUE REDUCTION** in each of the following categories:

9.11.7. Single-Family Residential

9.11.8. All other categories

9.12. State the total **NUMBER** of ARB determinations appealed to arbitration in 2016.

9.13. State the total **NUMBER** of ARB determinations appealed to the State Office of Administrative Hearings (SOAH) in 2016.

DO NOT FILE

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10. Litigation

The questions in this section request data related to lawsuits filed for the 2016 tax year, unless otherwise specified. Please respond with the number of lawsuits filed and not the number of parcels involved.

10.1. **HOW MANY** total lawsuits were filed regarding ARB determinations in 2016?

Of the total **NUMBER** of lawsuits filed for 2016 ARB determinations, **HOW MANY** were filed in each of the following property categories? The combined total of the **NUMBERS** in 10.1.1 through 10.1.7 should equal the total **NUMBER** in 10.1.

10.1.1. Single-Family Residential

10.1.2. Multi-Family Residential

10.1.3. Commercial Real and Personal

10.1.4. Industrial Real and Personal

10.1.5. Utilities

10.1.6. Oil and Gas

10.1.7. All other property categories

DO NOT FILE

10.2. Of the total **NUMBER** of lawsuits filed for 2016 ARB determinations, **HOW MANY** involved the same property that was the subject of a lawsuit based on a ARB determination in 2015?

10.2.1. Of the total **NUMBER** of lawsuits filed for 2016 ARB determinations, **HOW MANY** involved the same property that was the subject of a lawsuit based on the ARB determination in both 2014 and 2015?

Of the total **NUMBER** of lawsuits filed for 2016 ARB determinations, state the **NUMBER** of lawsuits in which each of the following issues were raised:

10.3. Appraised value exceeds market value only (Tax Code Section 42.25)

10.3.1. Appraised value is unequal compared with other properties only (Tax Code Section 42.26)

10.3.2. Both that the appraised value exceeds market value (Tax Code Section 42.25) and that the appraised value is unequal compared with other properties (Tax Code Section 42.26)

10.4. State the total of certified property **VALUE**, as determined by the ARB, involved in all of those lawsuits filed regarding ARB determinations in 2016.

Of the total amount of certified property **VALUE** involved in lawsuits filed in 2016, state the amount of **VALUE** for each of the following property categories:

10.4.1. Single-Family Residential

10.4.2. Multi-Family Residential

10.4.3. Commercial Real and Personal

DO NOT FILE

10.4.4. Industrial Real and Personal

10.4.5. Utilities

10.4.6. Oil and Gas

10.4.7. All other property categories

10.5. State the total **NUMBER** of lawsuits involving protested value (not exemption or special appraisal qualifications) filed in any year regarding ARB determinations that were concluded or resolved in 2016.

Of the total number of lawsuits concluded or resolved in 2016, state the total **NUMBER** resolved by each of the following dispositions:

10.5.1. Agreed judgment

10.5.2. Court judgment or jury verdict

10.5.3. Nonsuit

10.5.4. Other (e.g., dismissal for want of prosecution, etc.)

10.6. State the total amount of appraised **VALUE**, as determined by the ARB, involved in lawsuits concluded or resolved in 2016 involving protested value (not exemption or special appraisal qualification). This total may include lawsuits involving tax years prior to 2016.

DO NOT FILE

10.7. What was the total reduction in **VALUE** resulting from lawsuits concluded or resolved in 2016 involving protested value (not exemption or special appraisal qualifications)? This total may include lawsuits involving tax years prior to 2016.

Of those lawsuits which were concluded or resolved in 2016 involving protested value (not exemption or special appraisal qualification), state the total reduction in **VALUE** in each of the following property categories:

10.7.1. Single-Family Residential

10.7.2. Multi-Family Residential

10.7.3. Commercial Real and Personal

10.7.4. Industrial Real and Personal

10.7.5. Utilities

10.7.6. Oil and Gas

10.7.7. All other property categories

10.8. What is the total **AMOUNT** paid to property owners in 2016 for attorney fees awarded by court order or agreement?

DO NOT FILE