

MEDINA COUNTY APPRAISAL DISTRICT

1410 Avenue K
Hondo, Texas 78861

CHIEF APPRAISER
James A. Garcia RPA, CTA

830-741-3035
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September 10, 2014

Dear Taxing Jurisdictions Serviced by
Medina County Appraisal District:

The Medina County Appraisal District's S.B. 1652 Biennial Reappraisal Plan for the years 2015-2016 was approved by the Board of Directors at a Public Hearing held September 9, 2014 at 7:00 p.m. at 1410 Avenue K, Hondo, Texas.

The 2015-2016 Biennial Reappraisal Plan reflects the scope of work and requirements for the next two years of the Medina County Appraisal District.

Enclosed please find a copy of the 2015-2016 Biennial Reappraisal Plan.

Sincerely,

A handwritten signature in black ink, reading "James A. Garcia". The signature is written in a cursive style with a large initial "J" and "G".

James A. Garcia
Chief Appraiser

Enclosure

cc: State Comptroller

S. B. 1652 BIENNIAL REAPPRAISAL PLAN

MEDINA COUNTY APPRAISAL DISTRICT

FOR TAX YEARS

2015 and 2016

2015-16 Appraisal Plan

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Medina County Appraisal District
2015-2016 Mass Appraisal Report

EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

Passage of S. B. 1652 amended the Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

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

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

Medina County Appraisal District (MCAD) has 13 employees and approximately 1350 square miles. The District is continually building rectified orthographic database with 101 permanent concrete monuments to control flight lines, aero triangulation providing the foundation for full planimetric features. Medina County 911 District participated in the 2009 - 2010 orthographic mapping project providing both agencies cost effective benefits. 911 can use the orthographic database to comply with FCC mandates Phase 1 – Phase 3. MCAD benefits include flood maps, discovery of new properties, display sales on graphic computers for analysis, map books, and other county-related requests involving voter precinct map, road mileage analysis, and School District lines for single-member districts. Data for each city within the county depicts elevation, contours, and all buildings in their proper position in relation to the world for engineering purposes and addresses utility management. MCAD appraises all rural subdivisions every year. All cities are reviewed by building permits and integrated to the subject properties affected. Sales are secured from buyers/sellers, appraisers, realtors and developers to determine neighborhood models throughout the District.

MEDINA COUNTY ECONOMY STATUS

It is important to note that Medina County is a contradiction as compared to U.S. sales status. Residential sales have reached a new plateau of spending at \$675,000 on two (2) acre tracts and \$250,000 to \$475,000 are typical in various subdivisions throughout Medina County.

The importance of the above discussion of facts shows what the new scope of work is. **First** – check new construction costs on residential MCL's and new home sales for schedule adjustment. **Second** – the oil and gas industries have secured many leased properties causing income increases for commercial properties and review of income must be reviewed. **Third** – residential subdivisions need to be analyzed in the northern part of Medina County for new trends on vacant residential tracts which are being held for future homes. **Fourth** – land schedules must be updated to reflect current sales.

For 2015-2016 MCAD's appraisal goals are to continue to look for specific characteristics that affect value, such as Edwards Irrigation wells, deer proof fences, large water tanks and properties affected by elevation, damaged mobile homes; check current cost of new construction for residential schedule maintenance primarily for 2015-2016 to look for new trends and a new plateau of spending. The drought is affecting domestic wells and the typical cost to cure is \$20,000 to \$30,000 depending if it is irrigation or domestic.

Sales for Medina Valley ISD are the following:

- 1) R38661 – 120 CR 4720 – 0.755 acres – 1-9-14 – sale price \$240,000 - \$109.64 per square foot.
 - 2) R60599 – 220 CR 4712 – 0.721 acres – 3/11/14 – sale price \$250,000 - \$110.42 per square foot.
 - 3) R14297 – 2202 Geneva – 0.33 acres – 3/21/14 – sale price \$238,500 - \$120.27 per square foot.
 - 4) R68945 – CR 236 – 2.5 acres – 5/1/14 – sale price \$245,000 - \$115.73 per square foot.
 - 5) R20627; R20628 – 372 CR 381 – 4.00 acres - 9/25/13 – sale price \$302,000 - \$121.58 per square foot.
 - 6) R59334 – 758 PR 262 – .51 acres - 12/2/13 – sale price \$380,000 - \$174.63 per square foot.
 - 7) R81786 – 112 Sunrise Hill – .6485 acres - 12/20/13 – sale price \$368,000 - \$131.15 per square foot.
 - 8) R62823 – 705 Lisbon – .1595 acres - 12/31/13 – sale price \$209,000 - \$125.00 per square foot.
 - 9) R20671 – 16343 FM 1957 – 2.00 acres - 5/10/13 – sale price \$260,000 - \$127.57 per square foot.
 - 10) R68414 – 475 PR 4662 – .689 acres - 5/10/13 – sale price \$369,000 - \$123.83 per square foot.
 - 11) R58490 – 170 CR 2721 – 5.05 acres – 5/22/13 – sale price \$307,000 – \$138.03 per square foot.
- R51478 – 1231 CR 4516 - .689 acres – 5/23/13 – sale price \$224,618 - \$123.48 per square foot

Medina Valley ISD is a robust sales generator setting new trends of value on a consistent basis. The school is large and is composed of properties at the foothills of the Hill Country; has adequate water from the Edwards Plateau for irrigation to numerous subdivisions consistently paying \$100.00 per square foot and above. Its proximity to San Antonio provides jobs for the Castroville area and its superior water from the Edwards Aquifer has made it a premier location for hunting, farming, ranching and residential use. Development of subdivisions on the eastern border of Medina Valley ISD brings higher end homes. The newest subdivision is showing sales of homes from the \$300,000 to \$500,000 price range.

EMERGING MARKET SMV – EXHIBIT 1

The emerging properties listed on the photo exhibit are driven by commercial and residential sales that are already beginning the development phase. The Wal-Mart site in Castroville is still being negotiated and will be a catalyst in number of other strip-type properties and the residential which render near the Bexar County line and will also contribute to utilize this new business in the near future.

In Devine, Texas a new Wal-Mart Center should be finished before December 2014 and it will produce jobs and a magnet of other commercial sales also.

ACCOUNT	SITUS	SIZE	DATE	PRICE	DESCRIPTION
#1					
R37868	HWY 90	9.89 AC	CONTRACT FOR \$1.8 MILLION	VACANT	
	FM 471				
#2					
R11095	HWY 90	20.247 AC	2/14/2014	\$1.2 MILL.	GRAIN BINS
#3					
R57292	FM 471	4.826 AC	CONTRACT	\$1.6 MILL.	METAL BUILDING
			MEDINA CO.		
#4					
R74963	HWY 90	23.00 AC	UNDER NEGOTIATION	WAL-MART SITE	
#5					
R10613	HWY 90				
	FM 471	2.423 AC	3/5/2014	\$600,000	BUILDINGS - NO VALUE
#6					
R10627	HWY 90	423.083 AC	9/12/2013	\$4,800,000	VACANT
#7					
R10670	HWY 90	21.32 AC	3/28/2013	\$400,000	VACANT / ADJACENT TO CHEV. DEALER
#8					
R10288	HWY 90	16.30 AC	FOR SALE	\$650,000	

(SEE EXHIBIT 1 MAP)

EMERGING RESIDENTIAL SUBDIVISIONS – EXHIBIT 2

THREE SUBDIVISIONS EXPECTED TO PRODUCE 3,500 HOMES IN THE NEAR FUTURE.

ACCOUNT	SITUS	EFFECTIVE SIZE	LOCATION
#1 R3806	CR 380	986.6 AC	REDBIRD LEGACY RANCH
#2 R66935	FM 1957	320 AC	POTRANCO RANCH
#3 R11575	FM 1957	381.17 AC	TEXAS RESEARCH PARK

(SEE EXHIBIT 2 MAP)

POTRANCO RANCH – EXHIBIT 3

ACCOUNT	SITUS	SALE DATE	SALE PRICE	SQUARE FEET	PRICE PER SQ FT
R81767	309 BARDEN PKWY	5/29/2013	\$402,235	3393	\$118.54
R81778	192 MISTY DAWN	8/23/2013	\$337,542	2797	\$120.68
R81780	193 MISTY DAWN	8/30/2013	\$350,527	3195	\$109.64
R81781	181 MISTY DAWN	9/30/2013	\$315,220	2671	\$118.01
R81753	169 BARDEN PKWY	10/30/2013	\$422,643	3936	\$107.37
R81779	193 MISTY DAWN	12/2/2013	\$413,956	3990	\$103.74
R81758	221 BARDEN PKWY	12/16/2013	\$332,330	2823	\$117.07
R81769	196 LOST CREEK	12/17/2013	\$392,824	4162	\$94.38

POTRANCO						
RANCH	EXHIBIT 3					
R81786	112 SUNRISE HILL	12/20/2013	\$368,000	2900	\$126.89	
R81787	113 SUNRISE HILL	1/3/2014	\$375,589	2823	\$133.04	
R81774	116 MISTY DAWN	1/30/2014	\$413,900	3835	\$107.92	
R81785	113 MISTY DAWN	2/3/2014	\$496,141	4880	\$101.66	
R81777	180 MISTY DAWN	2/21/2014	\$393,500	4162	\$94.42	
R81782	161 MISTY DAWN	2/28/2014	\$467,335	4626	\$101.02	
R81797	308 BARDEN PKWY	4/2/2014	\$429,006	4408	\$97.32	
R81752	137 BARDEN PKWY	4/23/2014	\$434,750	4408	\$98.63	
R81772	145 LOST CREEK	4/24/2014	\$449,000	4362	\$102.93	
R81776	160 MISTY DAWN	6/12/2014	\$358,210	2786	\$128.51	

(SEE EXHIBIT 3 MAP)

Medina Lake Sales

The Medina County Appraisal District is concerned about the condition of lake properties due to the drought conditions and the affect that is may have on market value for Medina Valley ISD.

ACCOUNT	SITUS	ACRES	YEAR BUILT	SQUARE FOOT	SALES DATE	SALES PRICE	PRICE PER SQ FT
R25140	181 PR 2624	1.85 AC	2003	3200	6/24/2010	\$900,000	\$281.12
R71516	490 PR 274	1.64 AC	2008	1000	8/15/2010	\$225,000	\$225.00
R21541	410 PR 2610	.31 AC	1965	720	1/30/2012	\$180,000	\$250.00
R21547	330 PR 2610	0.58 AC	1997	2160	5/6/2012	\$260,000	\$126.37
R59333	816 PR 262	1.038 AC	2002	2474	8/13/2012	\$775,000	\$313.25
R1417	165 PR 275	5.00 AC	1985	2090	8/23/2012	\$468,000	\$223.92
R58061	800 CR 262	0.554 AC	2001	2674	9/27/2012	\$465,000	\$173.89
R59334	758 PR 262	0.51 AC	2005	2176	9/13/2013	\$380,000	\$174.63

Sales for the Hondo ISD are the following:

- 1) R4975 – 1003 CR 544 – 5.35 acres – 6/7/13 – sale price \$155,000 – 1708 sqft residence built 1981 - \$109.31 per square foot.
- 2) R77807 – 802 34th St. – 0.289 acres – 4/22/13 – sale price \$198,000 – 1708 sqft residence built 2012 – \$115.93 per square foot.
- 3) R17736 – 294 Robin Dr - .8582 acres – 8/15/13 – sale price \$200,000 – 1541 sqft residence - \$129.79 per square foot.
- 4) R17688 – 1203 Acore Rd - .843 acres – 8/28/13 – sale price \$175,000 – 1740 sqft residence - \$100.57 per square foot.
- 5) R18111 – 610 31st St - .3214 acres – 9/12/13 – sale price \$160,398 – 1466 sqft residence – built 1962 - \$109.41 per square foot.
- 6) R30260 – 2151 CR 251 – 2.107 acres – 4/16/14 – sale price \$149,000 – 1044 sqft residence – built 2009 - \$142.72 per square foot.

- 7) R18134 – 1401 31st St - .3168 acres – 4/16/14 – sale price \$197,000 – 1745 sqft residence – built 1969 - \$112.89 per square foot.
- 8) R63050 – PR 1521 - .4034 acres – 5/8/14 – sale price \$173,000 – 1200 sqft residence – built 2005 - \$107.19 per square foot.

Hondo ISD is still holding its own with rural sales still escalating. The Eagle-Ford Shale has had an effect on rental properties both residential; travel trailer parks and commercial rent, and a contract for \$750,000 for office space with excellent rent income. Hondo ISD also has numerous residential properties surpassing \$100 per sqft.

Lytle, Natalia and Devine ISD are on the far eastern side of Medina County and affected by IH-35 traffic. Currently a new Love Truck Stop has opened at the FM 471, Natalia Exit, and Walmart will be opening on October 1, 2014 in Devine.

Sales for Lytle ISD and Natalia ISD and Devine ISD are the following:

- 1) R23158 – 169 CR 6611 – 10.00 acres – 5-7-14 – sale price \$234,100 – 1995 sqft residence built 2006 - \$117.35 per sqft – San Antonio Trust Subdivision
- 2) R20502 – 213 CR 789 – 3.491 acres – 5-21-14 – sale price \$225,000 – 1694 sq ft residence built 2006 - \$132.83 per sqft.
- 3) R77820 – 16302 Jacob's Path – 1.00 acre – 5/14/14 – sale price \$255,000 – 1774 sqft residence built 2011 - \$128.52 per square foot.
- 4) R59656 – 2734 FM 2200 W – 5.75 acres – 9-13-13 - \$285,000 – 2195 sqft residence built 2002 - \$129.84 sqft
- 5) R19485 – 480 CR 663 – 9.87 acres – 4-17-14 – sale price \$70,000 - \$7000 per acre.
- 6) R3711 – Easement Access – 24.95 acres – 3-25-13 – sale price \$128,750 - \$5000 per acre.
- 7) R66103 – 701 Jack Nicklaus – 0.644 acres – 2-5-14 – sale price \$314,000 – 2626 sqft residence built 2011 - \$119.58 per sqft.
- 8) R20477 – 1722 CR 770 – 3.157 acres – 3-14-13 – sale price \$321,000 – 2876 sqft residence built 1997 - \$111.62 per sqft.
- 9) R68724 – 137 CR 6872 – 1.504 acres – 5.30-13 – sale price \$295,000 – 1891 sqft residence built 2013 - \$134.85 per sqft.
- 10) R77819 – 17918 Laney's Catch – 1.20 acres 7-31-13 – sale price \$242,000 – 2002 sqft residence built 2013- \$120.88 per sqft.
- 11) R64786 – 209 W CR 6871 – 2.00 acres – 5-16-14 – sale price \$230,000 – 1908 sqft residence built 2006 - \$120.55 per sqft.
- 12) R61348 – 153 CR 6864 – 1.588 acres – 3-12-13 – sale price \$232,000 – 2468 sqft residence built 2005 - \$94.01 per sqft.
- 13) R56979 – PR 6620 – 73.44 acres – 2-27-13 – sale price \$220,000 - \$2995 per acre – Woodson Subd.
- 14) R18888 – 19780 FM 471 – 3-31-14 – sale price \$200,000 – 2240 sqft residence built 1988 – \$89.29 per sqft.

- 15) R68647 – CR 6879 – 1.502 acres - 6-20-14 – sale price \$39,000. Vacant rural subdivision.
- 16) R61349 – CR 6864 – 1.851 acres – 4-13-14 – sale price \$38,000. Vacant rural subdivision.
- 17) R20337 – CR 770 & CR 7725 – 5.00 acres 1-31-14 – sale price \$35,000. Vacant rural subdivision.
- 18) R11568 – 140 CR 683 – 8.32 acres – 7-25-14 – sale price \$80,000 - \$9615 per acre.
- 19) R25391 – 207 CR 6847 – 7-25-14 – sale price \$11,000 – Vacant rural subdivision.
- 20) R69780 – 204 CR 684 – 1.50 acres – 11-4-13 – sale price \$25,000. Vacant rural subdivision.
- 21) R55640 – 18320 Water Fall Circle – 2.046 acres – 6-13-13 – sale price \$305,000 – 2857 sqft residence built 1998 - \$106.76 per sqft.
- 22) R68236 – 15930 Lake Shore Drive – 0.678 acres – 10-17-13 – sale price \$300,000 – 2249 sqft residence built 2013 - \$133.40 per sqft.
- 23) R68183 – 15926 White Cap Drive – 1.248 acres – 3-31-14 – sale price \$255,000 – 1916 sqft residence built 2007 - \$133.09 per sqft.
- 24) R23315 – 17757 FM 471 S – 10.49 acres – 5-14-13 – sale price \$230,000 – 1862 sqft residence built 1945 - \$123.53 per sqft.
- 25) R15922 – 312 Howard St – 5-14-14 – sale price \$198,500 – 1754 sqft residence built 2007 - \$113.17 per sqft.
- 26) R7868 – CR 683 – 281.68 acres 5-9-14 – sale price \$1,625,100 - \$5769 per acre.

These schools are affected by San Antonio Trust Subdivision which has approximately 2,700 properties. Taxpayers from San Antonio have been migrating to this area and continue to set new residential values. Irrigation from the BMA is available for small tract farming, coastal production and hunting.

D'Hanis ISD is on the western frontier of Medina County. Rain is less prevalent in this part of the county, but when it does rain 90% of the City of D'Hanis floods. The school is comprised of some small tracts; a few residential subdivisions and very large ranches that exceed 12,000 acres. Edwards Irrigation is abundant for corn production and coastal production. Large tanks exist in D'Hanis ISD from five acre to 100 acre lakes. The last sale that just occurred was 2175 ± that sold for \$5,745 per acre with deer proof fence and several homes.

Sales for the D'Hanis ISD are the following:

- 1) R2645 – FM 1796 – 2,175.521 acres – 8-27-13 – sale price \$12,500,000 – 6203 sqft residence, 3079 sq ft residence, 1625 sqft residence, 1860 sqft residence, 1534 sqft residence, and 1750 sqft residence all built in 2007 - \$5745 per ac.
- 2) R4166 – FM 1796 – 749.106 acres – 5-28-14 – sale price \$4,500,000 – 4041 sqft residence built 2010 - \$6007 per acre – easement access
- 3) R12275 – CR 232 – 551.995 acres – 7-17-13 – sale price \$1,600,000 - \$2898 per acre – easement access
- 4) R1730 – CR 521 – 128.699 acres – 7-3-13 – sale price \$768,000 - \$5967 per acre .
- 5) R50491 – 1316 CR 232 – 100.062 acres – 6-10-13 – sale price \$350,000 - \$3500 per acre.

- 6) R56737 – 5494 FM 2200 S – 11.05 acres – 9-17-13 – sale price \$265,000 – 2198 sqft residence built 2004 - \$120.57 per sqft.
- 7) R68013 – CR 312 – 63.9182 acres – 5-3-13 – sale price \$230,000 - \$3600 per acre.
- 8) R6386 – 256 FM 1796 – 2.355 acres – 11-14-13 – sale price \$133,000 – 1972 sqft residence built in the 1950's - \$67.45 per sqft.
- 9) R1799 – 6971 CR 5223 – 0.503 acres – 6-3-13 – sale price \$130,000 – 1658 sqft residence built 1950 - \$78.41 per sqft
- 10) R58039 – 147 PR 4222 – 3.770 acres – 3-7-13 – sale price \$125,000 – 1904 sqft mobile home built 2000 - \$65.66 per sqft.
- 11) R6809 – 917 CR 312 – 10.116 acres – 4-16-14 – sale price \$90,000 – 1216 sqft mobile home built 2006 - \$74.02 per sqft.
- 12) R64473 – CR 311 – 20.25 acres – 7-23-14 – sale price \$74,200 - \$3664 per acre – Vacant rural subdivision.
- 13) R16152 – CR 429 & CR 4211 – 1-10-14 – sale price \$60,000 – 952 sqft residence built 1950 - \$63.03 per sqft.
- 14) R83009 – FM 1796 – 9.691 acres – 5-12-14 – sale price \$55,000 - \$5675 per acre – Vacant rural subdivision.

Northside ISD is situated in the extreme northeastern part of Medina County. The Hill Country is prevalent and subdivisions nestled in between the hilltops have been flourishing. Small tracts in residential subdivisions are plentiful and large tracts for future expansions already have new plats.

The following sales indicate that residential tracts are still on the move. There are a few repos, also a few taxpayers sold their properties for 50% but market sales are still transpiring and leading the way.

The following sales are typical for this area, and for your review:

- 1) R62729 – CR 2763 & CR 2764 – 10.770 acres – 6-28-13 – sale price \$70,000 - \$6500 per acre – Bear Spring Ranch.
- 2) R59899 – 312 PR 1703 – 1.109 acres – 1-10-14 – sale price \$60,000 – Valentine Ranch
- 3) R30376 – 2021 CR 174 – 0.946 acre – 11-27-13 – sale price \$35,000 – Country View Estates
- 4) R22481 – Oak Country – 1.155 acres - 6-17-13 – sale price \$29,000 – Oak Country Subdivision.
- 5) R19594 – 379 PR 181 – 1.22 acres – 6-3-14 – sale price \$20,000 – Big Valley Subdivision.
- 6) R59893 – 306 PR 1703 – 2.234 acres – 4-21-14 – sale price \$405,000 – 3567 sqft residence built 2006 - \$113.54 per sqft.
- 7) R59903 – 317 PR 1703 – 1.259 acres – 6-19-13 – sale price \$500,000 – 4311 sqft residence built 2004 - \$115.99 per sqft.
- 8) R66407 – 327 PR 1733 – 2.955 acres – 9-17-13 – sale price \$340,000 – 3206 sqft residence built 2006 - \$106.06 per sqft.

- 9) R67993 – 128 PR 1739 – 2.022 acres – 4-29-13 – sale price \$290,000 – 3006 sqft residence built 2012 - \$96.48 per sqft - Repo.
- 10) R19637 – 175 PR 182 – 2.798 acres – 12-18-13 – sale price \$132,900 – 2048 sqft mobile home built 2003 – 64.90 per sqft.
- 11) R19550 – 524 PR 180 – 1.59 acres 6-12-13 – sale price \$94,000 – 2123 sqft mobile home built 2006 - \$44.28 per sqft.

Utopia ISD has large tracts having easement access. There are very few sales transactions in this area of the county. Many tracts are family owned for at least a hundred years and properties are conveyed upon death. Properties in this area are primarily for cattle production and some underground creeks eventually come to the surface.

As a general rule, sales that transpire in Northern D'Hanis ISD are used for Utopia ISD.

Commercial Property

Sales are monitored over time for comparison. Cost to build is also listed to gauge Marshall and Swift Publications that is a National Cost index. Cost exhibits are also used to determine business value which usually shows sales at higher values.

Commercial property sales are the following:

- 1) R56809 – 175 IH 35N Devine – 15.615 acres – sale price - \$1,342,890 - \$1.97 per sqft or \$86,000 per acre, Wal-Mart site.
- 2) R18401 – 103 19th St Hondo – 2.943 acres – 2-3-14 – sale price \$895,000 – 38070 sqft commercial building built 1982
- 3) R62245 – 1701 Avenue H Hondo – 1-31-14 – sale price \$275,000 – 1056 sqft office 2904 sqft warehouse built 2004
- 4) R15714 – 102-112 Hwy 132 Devine – 1.00 acre – 2-26-14 – sale price \$270,000 – 5250 sqft commercial building built 1985
- 5) R2142 – 110 IH 35N Devine – 1.368 acres – 10-04-13 – sale price \$220,000 – old dilapidated gas station on property
- 6) R16383 – 1118 18th St Hondo – 1-24-14 – sale price \$218,000 – 3264 sqft commercial building built 1898
- 7) R14205 – 337 E Hwy 90 Castroville – 0.37 acres – sale price \$210,000 – 7300 sqft commercial building built 1960
- 8) R17966 – 20th St Hondo – 1-25-13 – sale price \$200,000 – 5232 shop, 1350 sqft & 1250 sq ft garages, 2800 sqft & 4200 sqft storages
- 9) R16322 – 1614 Avenue M Hondo – 11-11-13 – sale price \$200,000 – 5450 sqft commercial building built 1979
- 10) R57147 – 1284 W Hondo Avenue Devine – 11-21-13 – sale price \$175,030 – 1530 sqft 3 bay garage & 570 sqft office

- 11) R16410 – 918 18th St Hondo – 7-31-14 – sale price \$160,000 – 2404 sqft residence converted to commercial building built 1895
- 12) R2361 – 201 N Hwy 132 Devine – 4-24-14 – sale price \$159,000 – 910 sqft commercial building
- 13) R16380 – 1124 18th St Hondo – 7-2-13 – sale price \$136,000 – 5600 sqft commercial building built 1895
- 14) R13834 – 913 Houston Castroville – 6-5-13 – sale price \$130,000 – 540 sqft residence used as commercial
- 15) R17250 – 1602 14th St – 7-30-14 – sale price \$125,000 – 1400 sqft commercial building built 1985
- 16) R14822 – 502 N Teel Dr – 7-10-14 – sale price \$80,000 – 1449 sqft commercial building
- 17) R13643 – 1005 W. Hwy 90 – 3/27/12 – sale price \$425,000 – 3361 sqft commercial building built 1999 - \$126.45 sqft. Blockbuster Video.
- 18) R14484 – 213 S. Bright St – 5-30-14 – sale price \$75,000 – 1120 sqft commercial building built 1958
- 19) R38140 – 1936 FM 2676 – 5-1-14 – sale price \$55,000 – 2570 sqft commercial building built 1992
- 20) R14538 – 413 S, Teel Dr – 6-20-13 – sale price \$50,000 – 1296 sqft commercial building built 1989
- 21) R14530 – 213 S. Teel Dr – 9-13-13 sale price \$50,000 – old gas station
- 22) R16327 – 1205 16th St – 4-16-13 – sale price \$22,500 – 1350 sqft storage building
- 23) R24121 – 13019 FM 2790 – 2.32 acres - 4-8-13 – sale price \$21,000 – vacant land sale

Appraisal Funding

There are dedicated funds for reappraisal in the budget for vehicles used for field inspections and ample insurance coverage to cover accidents. The Appraisal staff is paid a flat fee for vehicle use and is gauged against the economy every year. Salary studies are reviewed and presented to Board of Directors for Review.

2015 – 2016 CALENDER OF KEY EVENTS

- 1) Review damaged mobile homes commencing October 1, 2014 for damage occurring through the repossession process. The Chief Appraiser reads all deeds; has a list of all repo mobile homes for review.
- 2) Review all MCL's November 1, 2014 for new construction to determine the adjustment to residential or commercial properties schedules.
- 3) Review income from State Comptroller concerning hotels and similar property for income analysis. December 30, 2014.
- 4) Review sales in residential subdivisions which have conflict concerning valid sales. January 1, 2015.
- 5) Review land sales December 30, 2014 for land schedule maintenance.
- 6) Secure documentation for (MAPS) programed prescribed by the State Comptroller on a continuous basis. October 1, 2014.
- 7) Check and recalibrate commercial sales using Marshall and Swift throughout the year.
- 8) Cross-train various employees to enable multi-tasking.
- 9) Continue to analyze mapping system for defective data or new properties.
- 10) Continue to secure pictures that may be missing on individual accounts. Nov. 1, 2014 – May 15, 2015
field work> locating new building permits, recheck subdivisions, read all MCL's.
- 11) Review educational demands on individual staff members. October 1, 2014
- 12) Use new photography to identify land use changes, identification of new improvements and new tanks.
Continuous.
- 13) Use GPS units when measuring new buildings. January 1, 2015 – May 15, 2016.
- 14) Review hardware for sufficient memory. December 1, 2014.
- 15) Integration of internet access to appraisal data for public use. December 1, 2014.
- 16) Review personal property accounts for additions or deletions. December 1, 2014 – April 15, 2015.
- 17) Acquire the RERC Real Estate Report for "C" Properties on commercial properties.
January 3, 2015.
- 18) Review all San Antonio Trust Subdivision accounts for septic tank application and review of all sales, and using GPS to locate all new construction for 2015.

Plan for Periodic Reappraisal

MCAD reappraises every year and through this process building schedules, land values and agricultural reports are evaluated on a continuous basis. Performance analysis is performed by School District and ratio study reports are generated to help pinpoint areas of deficiencies. Personal property is reviewed by renditions and field inspection on a yearly basis and cross checked against the personal property manual provided by the State Comptroller. Standard Rule: 1-1 Real Property Appraisal Development.

The identification of properties to be appraised are the following:

The identification of properties to be appraised are the following:

- 1) Physical inspection, including deeds, legal documentation, Aerial photography, surveys, maps and property sketches.
- 2) Identifying and updating relevant characteristics of each property in the appraisal records.
- 3) MCAD identifies market areas in the following manner:
 - a. Growth – a life cycle stage in which the market area gains public favor and acceptance.
 - b. Stability – a life stage in which the market area experiences equilibrium without market gains or losses.
 - c. Decline – a life cycle stage of diminishing demand in a market area (declining neighborhoods).
 - d. Revitalization – a life cycle characterized by renewal, redevelopment, modernization, and increasing demand.
 - e. Each appraiser must continuously improve their skills to remain proficient in real property appraisal through more education and practical knowledge gained at the county level
 - f. Appraisers must be diligent and provide due care to assignment. Some sales are elusive, they could be the same size; same subdivision contend with subdivision rules for uniformity but they may be affected by elevation, a great view of a lake or a faraway metropolitan city. These factors usually affect value and they are considered superior to the rest of the subdivision.

Each of the life cycles exist in MCAD. The District values each subdivision on a case to case basis. Sales verification and physical inspection help the evaluation process determine what stage of life cycle exist during a specific time frame.

Market Area Analysis focuses on the four forces that influence value and property use. Standards Rule 1-3

- 1) Social
- 2) Economic
- 3) Governmental
- 4) Environmental

Identification and analysis of factors that affect property use:

- a. Development of a highest and best use opinion.

The above forces are usually reflected and analyzed through Direct Market Approach supported via current sales models. Documents provided by Governmental entities are reviewed and a determination is made for cause and effect depending on the activity taken by the entity.

The International Association of Assessing Officers (IAAO) lists ten (10) steps in a reappraisal:

- 1.) Performance analysis (Ratio Studies)
- 2.) Revaluation decision
- 3.) Analysis of available resources
- 4.) Planning and organization
- 5.) Mass appraisal system
- 6.) Pilot study
- 7.) Data collection
- 8.) Valuation
- 9.) The written mass appraisal report
- 10.) Value defense

Compliance with USPAP, Standard Rule 6-2

Identify characteristics of the market that are relevant to the purpose and intended use of the mass appraisal including:

Location of market area

- a.) Discovery using plats, photos, and physical review

Physical, legal, and economic attributes

- b.) On-site inspections, warranty deeds and GIS to help determine elevation, flood plain, and distance to economic center and other physical attributes that influence the economics of the area.

Time frame of market activity

- c.) Constitutional mandates that control the scope of work.
- d.) Commissioner's Court that determines the acceptance of developed property and any safety issue that could adversely affect the public.
- e.) Delineation of specific attributes such as water front property, properties with high fence, properties with higher elevations and parcels with superior road frontage and parcels that are impacted by location.

Scope of Responsibility

The Medina County Appraisal District has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The MCAD is a political subdivision of the State of Texas created for schools, cities and special districts pursuant to Senate Bill 621, which was passed by the 66th Legislative in 1979. HJR 98, approved by the voters in November 1980 as Proposition 3 on the general election ballot amending Article VIII, Section 18 of the Texas Constitution, was implemented by the passage of HB30 in 1981, which mandated counties to participate in the appraisal district. HB30 became effective August 14, 1981. The MCAD commenced operations in 1981 and, as required by law furnished their first appraisal roll for each taxing jurisdiction within the boundaries of the MCAD. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member board of directors, appointed by the taxing units within the boundaries of MCAD, constitutes the district's governing body. The Chief Appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for **24** jurisdictions or taxing units in the MCAD. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if

exposed for sale in the open market for a reasonable time for the seller to find a buyer;

both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;

both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

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

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The district's current policy is to reappraise property via planimetric database, appraising all neighborhoods and determining building to land allocations county-wide. However, appraised values, district wide, are reviewed annually and are subject to change for purposes of equalization and staying abreast of market value. This, in effect, constitutes a reappraisal each year. Personal property is appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

Personal Resources

The Office of the Chief Appraiser is responsible for the oversight of all operations of the appraisal district including the overall planning, organizing, staffing, coordinating, and controlling of district operations. In addition, the Chief Appraiser serves as the head of the administration department planning, organizing, directing and controlling the business support functions relate to human resources, budget, finance records management, purchasing, fixed assets, facilities and postal property accounts. The property types appraised include agricultural, commercial, residential and business personal properties.

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation

The appraisal district staff consists of 13 full time employees with the following classifications:

- 1 - Chief Appraiser
- 1 – Deputy Chief Appraiser
- 2 – Deed Analysts
- 1 – GIS Mapper
- 4 – Appraisers (real & personal)
- 2 – Support, customer service, clerical and exemptions
- 1 – Personal Property
- 1 – Special Projects

Staff Education and Training

All personnel that are performing appraisal work are registered with the Texas Department of Licensing and Regulation and are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. After they are awarded their license, they must receive additional training of a minimum of 30 hours of continuing education units every two years. Failure to meet these standards results in the termination of the license. The appraisal staff has an accumulated 92 years of having RPA licenses.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2015 are detailed in the 2015 appraisal district budget, as adopted by the board of directors and attached to the written biennial plan by reference. This reappraised plan is adjusted to reflect the available staffing in tax year 2014 and the anticipated staffing for tax year 2015. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in the 2015-2016 time period.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. In the reappraisal year, real property appraisal depreciation tables and cost new sales are tested against verified sales data to ensure they represent current market data. The cap rate study by commercial real property type is updated from current market data and market rents are reviewed and updated from local published data, C-Properties (manual) and secure RERC Real Estate Report for final review. Personal property density schedules are tested and analyzed based on rendition and prior year hearing documentation.

Information Systems (IS) support is detailed with year specific functions identified and system upgrades scheduled. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and testing. Existing maps and data requirements are specified and updates scheduled.

The Chief Appraiser plans to retire effective January 01, 2015. The Senior Appraiser plans to retire no later than April 30, 2015.

The following duties will have to be absorbed by the existing staff.

Chief Appraiser minimum duties:

1. Agricultural report affects all ranches in Medina County and must be written.
2. Read all deeds that transpire to determine changes to each account to develop market value.
3. Maintain land sales schedules by land size, by school district and all attributes accordingly.
4. Code all Marshall and Swift commercial accounts on a yearly basis due to the national cost index showing a decline or increase and adjust to conform to the State guidelines for school ratio studies.
5. Write the request for proposal for the updates to the mapping system for State Comptroller mandates.
6. Check market value of residential properties that may require changing the residential cost tables yearly.
7. Review all agricultural accounts for new applicants and review land classes to eliminate errors when land is partitioned or sold off.
8. Personally load all sales in computer system to establish that ratio of all sold properties and record sales to the staff for evidence.
9. Defend all schools against State Comptroller ratio review.
10. Responds to all taxpayers questions personally.
11. He reports to the Board of Directors when necessary.

Senior Appraiser Duties:

Works specifically on Devine ISD, Natalia ISD, and Lytle ISD properties. He checks all septic tank applications, looks for correlation of all sales to individual properties and searches for missing improvements. He also resolves any corrections that the mapping system may have and reports all problems to the Chief Appraiser. He has discussion with the Chief Appraiser concerning defensive sales for the Appraisal Review Board. He has also assists the Chief Appraiser with the indexing of commercial properties using Marshall and Swift.

PLANNING AND ORGANIZATION

A calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A separate calendar is prepared for tax years 2015 and 2016. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

Data

The district is responsible for establishing and maintaining approximately 41,858 real and personal property accounts covering 1,350 square miles within Medina County Appraisal District. This data includes property characteristic and ownership and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review that is prioritized. Sales are routinely validated during a separate field effort. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyers, interview with real estate professionals and contractors and filed mechanic liens.

The district has been developing a geographic information system (GIS) that maintains cadastral maps and various layers of data, ownership and orthographic photography. Medina County 911 District became a partner in 2003 to produce a new orthographic database for update purposes.

1. Orthographic database will full planimetrics (**See Exhibit C**). An orthographic database with 113 permanent concrete markers generate centimeter quality coordinates which eliminate the distortion as the elevation changes.
2. Foundation database to be completed by January 1, 2009 include elevation, contours, all buildings in their proper positions (foot prints), fence lines, rivers, drainage, roads, rail lines, county boundaries (secured by County line monuments captured by static GPS control methods).
3. GIS database will be used to show sales by location and provide Analysis for equity.
4. The orthographic database is a dynamic tool that will produce product

to the County for road mileage calculation, voter precincts, and environmental issues. Other taxing units foresee using this database for bus routing, city planning and zoning, and flood plain management.

5. District plans to integrate the orthographic database to the Odyssey System that was developed The Software Group. SQL and MS Access databases will allow the District to make appropriate changes from the orthographic source to the servers. Preliminary integration occurred in 2007 and will be finished in 2015, including internet access by the public.

2009 – 2010 Mapping Projects

The project began the second week of February 2010. Monument reconnaissance on existing TX DOT, MCAD, and NGS control was performed primarily by MCAD employees and GPS obstruction plots were identified, removed and cleared to obtain optimum windows for static GPS observations.

A total of forty-one GPS monuments comprised the static network. Five CORS sites, one VRS site (located in the MCAD building), seven TX DOT control monuments and six NGS control monuments, and fourteen new 2009 monuments, four Medina County corners and six MCAD monuments from the original survey in 1991.

Once the static network design was completed and a session plan produced, the GPS static observations were collected beginning the last week of February 2010.

The various methods of GPS data collection were used to obtain position on all locations were 1) static 2) fast static RTK, and VRS. Total GPS deep driven monumentation is 113.

Using all these types of survey data collection made it possible to keep the project cost down as the decision by MCAD selecting to place and remove all panels.

The new control network will be based on the Texas State Plane Coordinate System Texas South Central Zone (4202) North American Datum of 1983 (CORS Adjustment) NAD (CORS) for horizontal positions and ellipsoid heights and North American Vertical Datum of 1988 (NAVD 88) for orthometric heights using the Geoid 03 Model.

The survey is referenced to these datum through measurements to control points of the National Spatial Reference System (NSRS). Accuracy standards can be found in the TX DOT GPS User's Manual August 2005.

All changes to the mapping system are made by using plats provided by reputable surveyors, deeds that have metes and bounds, bearing and distance or by using our own Trimble Navigation Unit with a permanent station on campus sending signals 24 hours a day to participating surveyors for professional use.

Resources

The Board of Directors approved funding for the GIS since 1990 and have developed a foundation for local government in this district which provides professional outlook to the various tasks that each group is required to perform. Due to the increasing population, new subdivisions, higher sales the Board of Directors approved an update to the mapping system in 2003, and currently the new flight including planimetrics for 2009-2010, 2011.

Information System

The Medina County Appraisal District houses a server containing both appraisal and collection records for all entities within the district. This information is accessed by multiple PCs in the appraisal office and by the collectors via server. Tyler Technologies software application is utilized and can be accessed by Tyler Technologies via modem for software updates and modifications.

Shared Appraisal District Boundaries

Due to the passing of HB 1010 by the Texas Legislature, parcel data is no longer exchanged as in previous years between appraisal districts. Once a year a certified appraisal roll is submitted to the overlapping school districts such as Northside ISD, Lytle ISD, and Utopia ISD. The above school districts lie within multiple counties, Bexar County, Atascosa County, and Bandera County. The certified tax roll is sent to the appropriate County Tax collectors to begin the conversion process and issue statements as soon as practicable.

Independent Performance Test

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts an annual study (PVS) of each Texas school district and each appraisal district. As a part of this annual study, the code also requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices (MSP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity this study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category (i.e., categories A, B, C D and F1 are directly applicable to real property).

There are eight independent school districts in Medina CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The final results of their study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisal.

APPRAISAL ACTIVITIES

Introduction

Appraisal Responsibilities Standard Rule 6 – Mass Appraisal

The appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes (Appraisers Handbook). Accurate valuation of real and personal property by any method requires a physical description of personal property, and land and building characteristics. This appraisal activity is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal properties, which are located within the boundaries of Medina CAD. The data collection effort involves the field inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. The goal is to field inspect residential and commercial properties within the boundaries of Medina CAD every three years, and personal properties every year. Meeting this goal is dependent on budgetary constraints. Land schedules are built for each school due to the proximity of San Antonio and reviewed yearly. Building schedules are gauged against new residential construction, mechanics liens and builders.

Appraisal Resources

- Personnel – The appraisal activities consists of a staff of appraisers which are district employees.
- Data – The data used by field appraisers includes the existing characteristic information contained in CAMA (Computer Assisted Mass Appraisal) from The Software Group's computer system. The data is printed on a property record card (PRD), or personal property data sheets. Other data used includes maps, sales, data, fire and damage reports, building permits, septic tank permits, taxpayer correspondence, realtors, private appraisers, photos and actual cost information and mechanics liens.

Appraisal Frequency and Method Summary

Residential Property

Every residential property is physically or digitally examined every year noting condition of the improvement and looking for changes that might have occurred to the property since the last on-site inspection. In some subdivisions where change of conditions frequent, homes are inspected annually. Exterior pictures are taken of homes during each visit. Every subdivision is statistically analyzed annually to ensure sales that have occurred in the subdivision during the past 12 months are within a +/-5% range of appraisal value. If sales do not indicate that range, adjustments are made to the subdivision using a process outlined in detail in the Residential Appraisal section of this report.

Commercial Property

Commercial and industrial real estate is observed annually to verify class and condition. The inspection occurs as Business Personal Property appraisers are checking Business Personal Property accounts. Pictures are taken of the

improvements at time of inspection. Real estate accounts are analyzed against sales of similar properties in Medina County as well as similar communities in surrounding counties. The income approach to value is also used to appraise larger valued commercial properties such as shopping centers, apartment complexes, office buildings, restaurants, motels and hotels, and other types of property that typically sell based on net operating income. All 876 commercial accounts are indexed to Marshall & Swift Cost index and samples of income data are also maintained. RERC Reports are used for capitalization purposes.

Business Personal Property

Business personal property is appraised annually with the appraisers actually going to the businesses to develop quality and density observations. A rendition is left for new businesses to complete. Similar businesses are analyzed annually to determine consistency per square foot. Businesses are categorized using SIC codes. Rendition laws provide additional information on which to base values of all Business Personal Property accounts.

Industrial Utilities and Minerals

All industrial utility and mineral accounts are appraised annually by the firm of Pritchard & Abbott, Inc. Pritchard & Abbott, Inc. visits the Appraisal District office every year for a briefing of the scope of work for the current tax cycle. The Appraisal District discusses with Pritchard & Abbott, Inc. informing them of any new items for review or a statement of concern.

Preliminary Analysis

Data Collection/Validation

Data collection of real property involves maintaining data characteristics of the property on CAMA. The information contained in CAMA includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, quality of construction, and condition. Field appraisers use descriptive classification schedules for appraisal and equity issues. All properties are coded according to these schedules and the approaches to value are structured and calibrated based on this coding and classification system. The field appraisers use these manuals during their initial training and as a guide in the field inspection of properties. Data collection for personal property involves maintaining a folder containing all renditions, recent valuations and correspondence. The types of information contained in these folders are broken down into inventory, furniture, fixtures and equipment, machinery, and vehicles. Each account is identified with the appropriate SIC code. The field appraisers conducting on-site inspections use the state personal property manual during their initial training and as a guide to correctly list all personal property that is taxable.

Source of Data

The sources of data collection are through the new construction field effort, data review field effort, mailers, hearing, sales validation, 911 new addresses, new electrical hook-ups, manufactured home movement reports, commercial sales verification, newspapers and publications, and property owner correspondence. A principal source of data comes from building permits received from taxing jurisdictions that require property owners to take out a building permit. Paper permits are received and matched manually with the property's tax account number for fieldwork.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers research entire neighborhoods to verify the accuracy of our data and identify properties that have to be reviewed. The

Sales validation effort in real property pertains to the collection of data of properties that have sold. The sales validation effort involves on-site inspection by field appraisers to verify the accuracy of the property characteristics data and confirmation of the sales price. Property owners are one of the best sources for identifying incorrect data that generates a field check.

Data Collection Procedures

Field data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. Appraisers conduct field inspections and record information either on a property record card, or a personal property data sheet.

The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of each appraiser.

The Chief Appraiser is charged with the responsibility of ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff.

For the 2015 appraisal year the following schedule will be used to cover the eight school districts in the county.

1. August – September
Secure mechanic's liens, building permits, adjust all schedules, Run a ratio report, and prepare for field inspection of all residential properties. Finally look for "repo" mobile home for current conditions using the deed method.
2. October – March
Chief Appraiser/Deputy Chief Appraiser prepare to defend District values on the Annual Ratio Study for the State Comptroller
3. December – January
Deputy Chief Appraiser produces all reports for residential homestead, agricultural applications, personal property renditions, and a breakdown of the internal scope of work assignments.
4. February – March
Raw land value adjustment performed by Chief Appraiser and review commercial land and building sales.
5. April – May
District prepares to send notice to all affected parcels and finalize personal property appraisals.
6. June – August
District sends notice and defends values at ARB hearings. Chief Appraiser prepares 2016 budget for Board of Directors review.
7. August
Chief Appraiser certifies appraisal roll for all taxing entities. Board of Directors finalize budget in July or August.

Data Maintenance

The data entry technician is responsible for the data entry directly into the computer file. This responsibility includes not only data entry, but also quality assurance. The technician draws residential home footprints and commercial footprints, new buildings on farms are measured and classed and pictures taken and returned to data entry.

Individual Review Procedures

Field Review

The date of last inspection and the appraiser responsible is listed on the CAMA record. If a property owner or jurisdiction, dispute the district's record concerning this data during a hearing, via a telephone call or correspondence received, CAMA may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Every year a field review of certain areas or neighborhoods in the jurisdiction is done during the field effort.

Performance Test

The Chief Appraiser and the Appraisers are responsible for conducting ratio studies and comparative analysis. Field appraisers, in many cases may conduct field inspections to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. Since one sale does not make market value it is important to use the most current sales that can be defended. Outlier sales should be analyzed for deviation from the norm.

RESIDENTIAL VALUATION PROCESS

Introduction

Scope of Responsibility

The appraisers are responsible for developing equal and uniform market values for residential properties, both vacant and improved. There are approximately 41,858 parcels 20,624 of these are residential, multi-family 93 and 863 commercial accounts in the Medina CAD.

Appraisal Resources

- Personnel – The appraisal staff consists of 7 appraisers (Inc. chief appraiser), which are district employees.
- Data – A common set of data characteristics for each residential dwelling in the Medina Appraisal District is collected in the field, then, data is entered into the computer. The property characteristic data drives the computer-assisted mass appraisal (CAMA) approach to valuation.

Valuation Approach

Area Analysis

Data on regional economic forces such as demographic patterns, regional locational factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are analyzed from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gained from real estate publications and sources such as continuing education in the form of IAAO and BTPE classes and various seminars. Buyer letters are sent upon a new deed and the response is then gauged for accuracy.

Neighborhood and Market Analysis

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on each of the political entities known as Independent School Districts (ISD), which encompasses all other entities under this umbrella.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Geographic stratification accommodates the local supply and demand factors that vary across a jurisdiction. Once a neighborhood has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and conditions of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis.

Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new homes tends to induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the stage of equilibrium, older neighborhoods can be more desirable due to their stability of residential character and proximity to the workplace and other community facilities. The period of decline reflects diminishing demand of desirability. During decline, general property use may change from residential to a mix residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field inspected and delineated based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood delineation is warranted. Sales ratio analysis, discussed below, is performed on a neighborhood basis.

Highest and Best Use Analysis

Standard Rule 1-3: Development of a Highest and Best Use Opinion

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic miss improvements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population or properties. Most cities in Medina County have Planning and Zoning Committees which maintain City codes for public safety and uniformity which promotes uniformity leading to increased values.

Valuation and Statistical Analysis

Standards Rule 1-4: Traditional Approaches to Property Appraisal

Cost Schedules

All residential parcels in the district are valued from identical cost schedules using a comparative unit method. The district's residential cost schedules have been customized to fit Medina County's local residential building and labor market. The cost schedules are reviewed regularly and accounted for in the mainframe benchmark cost system.

Sales Information

A sales file for the storage of "snapshot" sales data at the time of sale is maintained. Residential vacant land sales and residential improved sales, along with commercial improved and vacant land sales are maintained in a separate sales information system. Residential improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer, field discovery, protest hearing, appraiser, builders, and realtors. School district or neighborhood sales reports are generated as an analysis tool for the appraiser in the development of value estimates.

Land Analysis

Residential land analysis is conducted by the appraisers. The appraisers develop a base lot, primary rate, and assign each unique neighborhood to a land table. A computerized land table file stores the land information required to consistently value individual parcels within neighborhoods. Specific land influences are studied, where necessary, to adjust parcels outside the neighborhood norm for such factors as view, shape, size, and topography, among others. The appraisers use abstraction and allocation methods to insure that the land values created best reflect the contributory market value of the land to the overall property value. The Chief Appraiser evaluates and changes all raw land himself to direct market sales and based on the amenities that each property may have. Examples: irrigation, land that is targeted for new residential subdivisions, ranches that have deer proof fences, tanks, lakes, or specialty property like Medina Lake.

Statistical Analysis

The appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on each neighborhood in the district to judge the two primary aspects of mass appraisal accuracy, level, and uniformity of value. The level of appraised values is determined by the weighted mean for individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value.

Every neighborhood is reviewed annually through the sales ratio analysis process. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics and designed parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated in an upcoming reappraisal, or whether the level of market value in a neighborhood is at an acceptable level.

Market Adjustment

Neighborhood or market adjustment factors are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. The district's primary approach to the valuation of residential properties uses a hybrid cost sales comparison approach. This type of approach accounts for neighborhood market influences.

The following equation denotes the hybrid model used:

$$MV=MA [LV + (RCN - D)]$$

Whereas, the market value equals the market adjustment factor times the land value plus the replacement cost new less depreciation. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard; however, the low market prices in some areas of the county preclude the adoption of current cost values. Depreciation factors would be excessive given the condition of the structure. Market or location adjustments are applied uniformly within neighborhoods to account for locational variances between market areas or across a jurisdiction. If a neighborhood is to be updated, the appraiser uses a market ratio

study that compares recent sales prices of properties with in a delineated neighborhood with properties' actual cost value. The calculated ratio derived from the sum of the sold properties' cost value divided by the sum of the sales prices indicates the neighborhood level of value based on the unadjusted cost value for the sold properties. This cost-to-sale ratio is compared to the appraisal-to-sale ratio to determine the market factor is needed to trend the values obtained through the cost approach closer to the actual market evidenced by recent sales prices within a given neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor calculated for each update neighborhood is applied uniformly to all homogeneous properties within a neighborhood. Once the market trend factors are applied, a second set of ratio studies is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods, and finally, for the school district as a whole.

TREATMENT OF RESIDENCE HOMESTEADS

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal residential property that receives a homestead exemption. Under the new law, beginning in the second year a property receives a homestead exemption; increases in the value of that property are "capped." The value for tax purposes (appraised value) of a qualified residence homestead will be the LESSER of

- the market value; or
- the preceding year's appraised value;
PLUS 10 percent for each year since the property was re-appraised;
PLUS the value of any improvements added since the last re-appraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the following year. In that following year, that home is reappraised at its market value to bring its appraisal into uniformity with other properties. An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district's land value and the developer's construction costs as of the valuation date. However, in the year following the sale, they are reappraised at market value.

Performance Tests

Sales Ratio Studies

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD to allow the appraiser to review general market trends, and provide an indication of market change over a specified period of time. The neighborhood descriptive statistics are reviewed for each neighborhood being updated for the current tax year. Market Value is a concept in economic theory and cannot be observed directly. However, market values can be represented in ratio studies by sales prices that have been confirmed, screened, and adjusted as necessary.

Aspects of Appraisal Performance:

There are two major aspects of appraisal accuracy: level and uniformity. Appraisal level refers to the overall ratio of appraised values to market values. Level measurements provide information about the degree to which goals or certain legal requirements are met. Uniformity refers to the degree to which properties are appraised at equal percentages of market value. There are various measures of variability following:

- a.) Lack of quality control
- b.) Calculation errors
- c.) Poor sample representation, and
- d.) Sales chasing

Vertical Inequities

Another form of inequity can be systematic differences in the appraisal of low and high-value properties, also known as “vertical inequities”. When low-value properties are appraised at greater percentages of market value than high-value properties, assessment regression is indicated. When low-value properties are appraised at smaller percentages of market value than high-value properties, assessment progression is the result. Appraisals made for tax purposes should be neither regressive nor progressive. Applicable USPAP guideline should be followed. Independent single-property appraisals should be developed in compliance with Standard 1, should be reported in compliance with Standard 2 and should be reviewed in compliance with Standard 3 of USPAP. Independent appraisals done with a mass appraisal model should be developed in compliance with Standard 6 of USPAP.

Remodeling Inequities

Almost every sale transaction that we have seen has had some type of remodeling. The last residential sale inspected had remodeled baths and tubs, new ceramic floors, glass doors and new bathroom fixtures. The residence was completely painted inside with all new stainless steel appliances with new ceiling fans and new wood floors. The residence was built in 1982 with 1738 square feet and it sold for \$109.32 per sqft. This shows that this property is worth more than the neighbor’s property due to remodeling.

It is my concern that most sales have had some form of remodeling, so that they may compete with a multitude of homes in the market place.

The next sale is a home built in 1912 and has 3,194 square feet and sold for \$125.23 per sqft. It has been re-leveled, re-painted and a flat roof was replaced with a gable roof on the garage. Landscaping was excellent and makes the residence “stand out”. As of today, this property is still in the remodeling mode to be reviewed January 2013.

I point out these sales because their condition for age is superior to those to the balance of properties in their neighborhoods.

It is important to assemble data of properties that are selling because:

- 1) the remodeled homes usually sell for more money
- 2) constitutional mandate to determine market value using the unique characteristics on individual properties

- 3) properties like these could bring \$10 to \$20 dollars per sqft more than their neighbors.

This is not an equity issue, it is just market value. Anyone trying to measure sales against the general un-remodeled population will always get the wrong picture because of a lack of knowledge of all internal components that drive this sale and cost the most.

AGRICULTURAL VALUATION PROCESS

Introduction

Texas Constitution provides for the special valuation of “open space land devoted to farm or ranch purposes.” In other words, undeveloped non-agricultural land does not qualify.

This is a special valuation for land that is devoted to agricultural production. Agricultural or productivity value is based on the land’s capacity to produce crops or livestock instead of its value on the real estate market. Although this lower value reduces the taxes on the property, a “rollback” of these taxes will take place when the land stops being used for an agricultural purpose. The rollback recaptures, with interest, the taxes saved for the five (5) years preceding the change in use. Because of the penalty, this valuation is of questionable benefit if your usage is short term or if you have plans to develop the tract within the next six (6) years. When applying as a new owner proof of production is requested. **See Exhibit A: “Definitions Exhibit and Standards for Qualifications”.**

Approach to Values

Medina Appraisal District has implemented the standard Cash Lease Method to determine the net to land estimates for the 2008 1-D-1 productivity values by land class. Only typical cash lease information is used to determine these estimates. The types of lease agreements used are; hunting leases and land lease agreements and water leases or sales.

Wildlife Management

Texas also has a Wildlife Management program. Under this program properties are required to produce a management plan and a five year projection of anticipated use. Wildlife Management Planning Matrix Attachment. **See Exhibit A: “Wildlife Management Plan Overview” & “Definitions and Standards for Qualification”.**

Field Review

Field reviews are done on a continuous basis. All applications for agricultural exemptions automatically generate a field review. Properties are inspected for minimum requirement to validate the agricultural exemption as defined in the Agricultural Valuation Handbook.

COMMERCIAL VALUATION PROCESS

Introduction

Appraisal Responsibility

This mass appraisal assignment includes all of the commercially classed real property which falls within the responsibility of the appraisers of the Medina County Appraisal District. The appraisal roll displays and identifies each parcel of real property individually. Appraisers appraise the fee simple interest of properties according to statute. However, the effect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis, as is the appraisal of any nonexempt taxable fractional interests in real property. Fractional interests or partial holdings of real property are appraised in fee simple for the whole property and divided programmatically based on their prorated interests.

Appraisal Resources

The data used by the appraiser includes verified sales of vacant land and improved properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.) Other data used by the appraiser includes actual income and expense data (typically obtained through the hearings process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual constructions cost data. In addition to the actual data obtained from specific properties, market data publications are also reviewed to provide additional support for market trends.

Preliminary Analysis

Pilot Study

Pilot studies are utilized to test new or existing procedures or valuation modifications in a limited area (a sample of properties) of the district and are also considered whenever substantial changes are made. These studies, which are inclusive of ratio studies, reveal whether a proposed change is producing accurate and reliable values or whether procedural modifications are required. The appraiser implements this methodology when developing the cost approach and income approach models.

Survey of Similar Jurisdiction

Medina County Appraisal District coordinates its discovery and valuation activities with adjoining Appraisal Districts. Numerous field inspections, interviews, and data exchanges with adjacent appraisal districts have been conducted to ensure compliance with state statutes. In addition, Medina County Appraisal District administration and personnel interact with other assessment officials through professional trade organizations including the International Association of Assessing Officers, Texas Association of Appraisal Districts and its subchapter.

Market Analysis

A market analysis relates directly to market forces affecting supply and demand. This study involves the relationships between social, economic, environmental, governmental, and site conditions. Current market activity including sales of commercial properties, new construction, new leases, lease rates, absorption rates, vacancies, allowable expenses (inclusive of replacement reserves), expense ratio trends, capitalization rate studies are analyzed.

Data Collection/Validation

In terms of sales data, Medina CAD receives a copy of the deeds recorded in Medina County. The deeds involving a change in ownership are entered into the sales information system and researched in an attempt to obtain the pertinent sale information. Other sources of sales data include the hearings process, realtors and appraisers.

For those properties involved in a transfer of commercial ownership, a sale file is produced which begins the research and verification process. The initial step in sales verification involves a computer-generated questionnaire, which is mailed to the new owner. If a questionnaire is answered and returned, the document responses are recorded into the computerized sales database system. Closing statements are often provided during the hearings process. The actual closing statement is the most reliable and preferred method of sales verification.

Valuation Analysis

Standard Rule 1-4: a.) Application of the three traditional approaches to property appraisal is required by the assignment.

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables and schedules to reflect current local market conditions. Once the models have undergone the specification process, adjustments can be made to reflect new construction procedures, materials and/or costs, which can vary from year to year. The basic structure of a mass appraisal model can be valid over an extended period of time, with trending factors utilized for updating the data to the current market conditions. However, at some point, if the adjustment process becomes too involved, the model calibration technique can mandate new model specifications or a revised model structure.

Cost

The cost approach to value is applied to all improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are typically developed based on the Marshall Swift Valuation Service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments, and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value. Location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs. Because a national cost service is used as a basis for the cost models, locational modifiers are necessary to adjust these base costs specifically for Medina County. Some of these modifiers are provided by the national cost service.

In the local market, with a limited supply of commercial property available, the age of the property is of little or no importance. Sales indicate that condition and location are of greater weight in the market. Depreciation schedules are developed based on the condition of each major class of commercial property. These schedules are then tested to ensure they are reflective of current market conditions. Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition or effective age of a property varies from the norm by appropriately noting the physical condition and functional utility ratings on the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analysis.

Income Approach

The income approach to value is applied to those real properties which are typically viewed by market participants as “income producing”, and for which the income methodology is considered a leading value indicator. This method is impractical in Medina County due to the small number of commercial properties and wide range in use, age, condition and lack of sufficient reliable data. When income information is provided by the owner, potential gross income is computed. The vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and interviews with local market professionals. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent.

Next, secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income.

Allowable expenses are based on a study of the local market, with the assumption of prudent management. Another form of allowable expense is the replacement of short-lived items (such as roof or floor coverings, air conditioning or major mechanical equipment or appliances) requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on an annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves.

Subtracting the allowable expenses from the effective gross income yields net operating income. Rates and multipliers are used to convert income into an estimate of market value. These include income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operation income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. This information is very rare and seldom used. In addition, overall capitalization rates can be derived from the built-up method (band-of-investment). This method relates to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publications. (RERC Report)

Rent loss concessions are made on specific properties with vacancy problems. A rent loss concession accounts for the impact of lost rental income while the building is moving toward stabilized occupancy. The rent loss is calculated by multiplying the rental rate by the percent difference of the property's stabilized occupancy and its actual occupancy. Build out allowances (for first generation space or retrofit/second generation space as appropriate) and leasing expenses are added to the rent loss estimate. The total adjusted loss from these real property operations is discounted using an acceptable risk rate. The discounted value (inclusive of rent loss due to extraordinary vacancy, build out allowances and leasing commissions) becomes the rent loss concession and is deducted from the value indication of the property at stabilized occupancy. A variation of this technique allows that for every year that the property's actual occupancy is less than stabilized occupancy a rent loss deduction may be estimated. The District reviews RERC reports which are provide cap rates by class and regionally.

Sales Comparison (Market) Approach

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. As previously discussed in the Data Collection/Validation section of this report, pertinent data from actual sales of properties, both vacant and improved, is pursued throughout the year in order to obtain relevant information which can be used in all aspects of valuation. Sales of similarly improved properties can provide a basis for the depreciation schedules in the Cost Approach, rates and multipliers used in the Income Approach, and as a direct comparison in the Sales Comparison Approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of the appraised values.

Final Valuation Schedules

Based on the market data analysis and review discussed previously in the cost, income and sales approaches, the market, cost and income information is considered before values are finalized and notices are mailed.

Statistical and Capitalization Analysis

Statistical analysis of final values is an essential component of quality control. This methodology represents a comparison of the final value against the standard and provides a concise measurement of the appraisal performance. Statistical comparisons of many different standards are used including sales of similar properties, the previous year's appraised value, audit trails, value change analysis and sales ratio analysis.

The Chief Appraiser reviews every commercial property type annually through the sales ratio analysis process. The first phase involves ratio studies that compare the recent sales prices of properties to the appraised values of the sold properties. This set of ratio studies affords the Chief Appraiser an excellent means of judging the present level of appraised value and uniformity of the appraised values. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level of a particular property type needs to be updated in an upcoming reappraisal, or whether the level of market value is at an acceptable level. Marshall & Swift, a National cost index should be indexed a minimum of every twelve months.

Individual Value Review Procedures

Field Review

The date of last inspection and the Medina CAD appraiser responsible are listed in the CAMA system. If a property owner disputes the District's records concerning this data in a protest hearing, CAMA may be altered based on the credibility of the evidence provided. Typically, a new field check is then requested to verify this evidence for the current year's valuation or for the next year's valuation. In addition if a building permit is filed for a particular property indicating a change in characteristics, that property is added to a work file.

Commercial appraisers are somewhat limited in the time available to field review all commercial properties of a specific use type. However, a major effort is made by appraisers to field review as many properties as possible or economic areas experiencing large numbers of remodels, renovations, or retrofits, changes in occupancy levels or rental rates, new leasing activity, new construction, or wide variations in sale prices. Additionally, the appraisers frequently field review subjective data items such as building class, quality of construction (known as cost modifiers), condition, and physical, functional and economic obsolescence factors contributing significantly to the market value of the property. In some cases field reviews are warranted when sharp changes in occupancy or rental levels occur between building classes between economic areas. With preliminary estimates of value in these targeted areas, the appraisers test computer assisted values against their own appraisal judgment. While in the field, the appraisers physically inspect sold and unsold properties for comparability and consistency of values.

Office Review

Office reviews are completed on properties within a given class. This is practical due to the small number of commercial properties of a particular type within Medina County. This report summarizes the pertinent data of each property as well as comparing the previous value to the proposed value. This report shows economic factor (cost overrides) and special factors affecting the property valuation such as new construction status. The report lists all property within the class as well as the appraised value per square foot helping to minimize any variations in the appraised value of the sold and unsold properties. A three-year sales history (USPAP property history requirement for non-residential property) is also included. The appraiser may review methodology for appropriateness to ascertain that it was completed in accordance with USAP or more stringent statutory policies. This review is performed after preliminary ratio statistics have been applied. If the ratio statistics are generally acceptable overall the review process is focused primarily on locating skewed results on an individual basis. Previous values resulting from protest hearings are individually reviewed to determine if the value remains appropriate for the current year based on market conditions. Once the appraiser is satisfied with the level and uniformity of value for each commercial property, the changed values are input into the SQL server in order to have a notice printed in May. Marshall & Swift Publication, a national cost index, is used to validate current cost on commercial property and the publication is adjusted quarterly.

Performance Tests

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market values. In a ratio study, market values (values in exchange) are typically represented by sales prices (i.e. A sales ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e. an appraisal ratio study). If there are not enough sales to provide necessary representation, independent appraisals can be used as indicators for market value. This practice, while permitted by USPAP, is not used in Medina CAD. The district has adopted the applicable policies of the IAAO STANDARD ON RATIO STUDIES, circa July 1999 regarding its ratio study standards and practices.

Ratio studies generally have six basic steps: (1) determination of the purpose and objectives, (2) data collection and preparation, (3) comparing appraisal and market data, (4) stratification, (5) statistical analysis, and (6) evaluation and application of the results.

Sales Ratio Studies

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately for taxing jurisdictions. The primary uses of sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of property types for reappraisal; identification of potential problems with appraisal procedures; assist in market analyses; and to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Medina County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by use type annually to allow appraisers to review general market trends in their area of responsibility. The appraisers utilize desktop applications such as MS EXCEL programs to evaluate subsets of data by economic area or a specific and unique data item. On the desktop, this may be customized and performed by building class and age basis. In many cases, field checks may be conducted to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraisers by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation).

Comparative Appraisal Analysis

The appraiser performs an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. Appraisers' average unit prices of sales and average unit appraised values of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. In this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

INDUSTRIAL UTILITY AND MINERAL VALUATION

Appraisal Responsibility

Medina County Appraisal District maintains a contract with the appraisal firm Prichard & Abbott, Inc. for the primary responsibility of developing fair, uniform market values for industrial properties located within the boundaries of Medina CAD. The contract firm is also responsible for the valuation of all tangible general industrial personal property in Medina County Appraisal District.

Minerals (Oil and Gas Reserves) Valuation Process

Introduction

Appraisal Responsibility

Appraisal of minerals, oil and gas reserves, is based on estimating the present value of the economically recoverable reserves of oil and gas. Mineral rights are property rights and may be separable property interest from the land surface property rights. Minerals being produced are a tangible asset and are appraised for ad valorem taxation. The valuation of minerals in place is based on estimating the discounted net present value of the oil and gas production over the economic life of the well(s). Basically, this method of valuation is an income approach using discounted cash flow analysis methodology. Oil and Gas Properties are also marketed based on proven reserves and the unit of comparison in this market is considered in barrels of oil or in cubic feet of natural gas. The market approach is based on sales of property based on barrels of proven reserves.

Valuation and Statistical Analysis

Pricing, Operating Expenses and Reserve Analysis

Crude oil and natural gas prices are important information in the valuation of mineral property because these prices help determine income to the lease and are a significant factor in determining the economic life of the production from the base. Price analysis and estimates for crude oil and natural gas produced is based on the previous year's average price as per Texas Property Tax Code (Sec.23.175). Prices paid for production for each lease is analyzed and averaged to evaluate the estimated average for the area.

Lease operating expenses are estimated based on rendered information and actual operating cost and expense from surveys of lease operators in Callahan CAD. Decline curve analysis estimates the rate of production decline and is formulated using past production operating expenses and recent operating parameters such as water production, lease repairs, and secondary recovery efforts. Current operating income and expenses for the lease are considered and estimated in a discounted cash flow model to allow the appraiser to evaluate and estimate the net present value of producing oil and gas from the lease. Capitalization rates and discounting return rates are estimated for each lease based upon the particular risks inherent with production of oil and gas from that property.

These risks may vary considerably from one lease to another depending on various factors influencing the production from that particular lease. Medina County Appraisal District has utilized the discounted cash flow model to estimate the market value of each lease located in Medina CAD.

Value Review Procedures

The method of value review for this type of property is based on the review of the factors estimated within the discounted cash flow analysis methodology such as the discount rate, product prices, and operating expenses. Evaluation and verification of these economic factors as to their validity within current economic times and based on current capital requirements for investment in this type property is re-confirmed and reviewed for reasonableness. Sales of mineral properties are considered but adequate sale data is usually not available due to difficulty in confirming sales. The market for this type of property is neither active nor an efficient market, there are very few participants and pricing information is mostly confidential. Because of a lack of market sales on mineral property, appraised value are regularly compared to similar properties within the same production field, field of exploration, strata of formation or production history and expense level.

BUSINESS PERSONAL PROPERTY VALUATION PROCESS

Introduction

There are four different personal property types appraised by the district: Business Personal Property accounts; Leased Assets; Vehicles; and Multi-Location Assets. There are approximately 1592 business personal property accounts in Medina County Appraisal District.

Data - A common set of data characteristics for each personal property account in Medina CAD is collected in the field and data entered into each accounts folder. The property characteristic data assists the appraiser in valuing the property. The field data is collected by the personal property appraiser.

Valuation Approach

SIC Code Analysis

Four digit numeric codes, called Standard Industrial Classification (SIC) codes, that were developed by the federal government are used by Medina CAD as a way to classify personal property by business type.

SIC code identification and delineation is the cornerstone of the personal property valuation system at the district. All of the personal property analysis work done in association with the personal property valuation process is SIC code specific. SIC codes are delineated based on observable aspects of homogeneity. SIC code delineation is periodically reviewed to determine if further SIC code delineation is warranted.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of personal property is normally its current use.

Data Collection/Validation

Data Collection Procedures

Personal property data collection procedures are published by the comptroller's office and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection. (State Comptroller's Personal Property Cost Guide).

Sources of Data

Business Personal Property

The district's property characteristic data was originally received from Medina County, Cities, and various school district records in 1981, and where absent, collected through a massive field data collection effort coordinated by the district over a period of time. Each year the personal property appraiser collects new data via a field drive-out. This project results in the discovery of new businesses not revealed through other sources. Various discovery publications such as the local newspaper and phone books are used to discover personal property. Tax assessor, cities, school districts, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

Vehicles

An outside vendor provides Medina CAD with a listing of vehicles within Medina County. Other sources of data include property owner renditions and field inspections.

Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property and field inspections.

Valuation and Statistical Analysis

Cost Schedules

Cost schedules are developed by personal property valuations department of the property tax division of the comptroller's office. These cost schedules are developed by analyzing cost data from property owner renditions, hearings and published cost guides. The cost schedules are reviewed as necessary to conform to changing market conditions.

The schedules are typically in a price per square foot format, but some exceptions are in an alternate price per unit format, such as per room for hotels.

Depreciation Schedule and Trending Factors:

Business Personal Property

Medina CAD's primary approach to the valuation of business personal property is the cost approach.

The replacement cost new (RCN) is either developed from property owner reported historical cost, from state developed valuation models or Marshall & Swift Guides. The trending factors and the percent good depreciation factors are combined for use by Medina CAD. They are both provided by the comptroller's office and are based on published valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

$$\text{PVF} = \text{INDEX FACTOR} \times \text{PERCENT GOOD FACTOR}$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

$$\text{MARKET VALUE ESTIMATE} = \text{PVF} \times \text{HISTORICAL COST}$$

This mass appraisal PVF schedule is used to ensure that estimated values are uniform and consistent within the market.

The appraiser inspects each property on an annual basis and lists all taxable property. Market value is estimated by the use of the most recent personal property appraisal manual furnished by the comptroller's office. In the absence of a particular category of property in this manual, Marshall & Swift Guide is utilized to estimate market value. Value of each property is compared to current rendition if submitted by owner. Values are adjusted if the appraiser feels an adjustment is warranted. All properties within a particular SIC code are compared in order to assure equitable treatment of all property.

Vehicles

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book values. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

Individual Value Review Procedures

Office Review

All personal Property accounts are worked in house by the Personal Property Appraiser. All information on this account is reviewed and a value is assigned. This value is input into the computer system for noticing.

Vehicles

A vehicle master files is received in a printout from an outside vendor and vehicles in the district's system from prior year are matched to current DOT records. The vehicles remaining after the matching process are sorted by owner name. These vehicles are then matched to existing accounts and new accounts are created as needed. Vehicles that are not valued by the vendor are valued by an appraiser using published guides.

Leased and Multi-Location Assets

Renditions from leasing and multi-location accounts are matched to the appropriate account and appraised by an appraiser. If the owner provided a self-addressed stamped envelope the report is then mailed to the property owner for review.

Performance Tests

Ratio Studies

Each year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Medina CAD's personal property values and ratios are formed.

Limiting Conditions

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyer, and field review. In the absence of such confirmation, residential sales data obtained from appraisers and real estate professionals were also used and considered reliable.

Certification Statement:

"I James A. Garcia, Chief Appraiser for Medina County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."

A handwritten signature in black ink that reads "Ja. Garcia". The signature is written in a cursive, flowing style.

James A. Garcia, RPA, RTA, CTA, CCA
Chief Appraiser

“EXHIBIT A”

“DEFINITIONS AG-USE / WILDLIFE”

SUBCHAPTER D. APPRAISAL OF AGRICULTURAL LAND

§ 23.51. Definitions

In this subchapter:

(1) “Qualified open-space land” means land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area and that has been devoted principally to agricultural use or to production of timber or forest products for five of the preceding seven years or land that is used principally as an ecological laboratory by a public or private college or university. Qualified open-space land included all appurtenances to the land means private roads, dams, reservoirs, water wells, canals, ditches, terraces, and other reshaping of the soil, fences, and riparian water rights. Notwithstanding the other provisions of this subdivision, land that is currently devoted principally to wildlife management as defined by Subdivision (7) (B) or (C) to the degree of intensity generally accepted in the area qualifies for appraisal as qualified open-space land under this subchapter regardless of the manner in which the land was used in any preceding year.

Text of subd. (2) effective until Jan. 1, 2012, if constitutional amendment (S.J.R. No. 16) is approved.

(2) “Agricultural use” includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or fiber, leather, pelts, or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in a governmental program, provided the land is not used for residential purposes or a purpose inconsistent with agricultural use; and planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management. The term also includes the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres.

(Exhibit A – Definitions Ag-Use/Wildlife)

Text of subd. (2), as amended by Acts 2011, 82nd Leg., ch. 1213 (S>B. 449), effective Jan. 1, 2012, if constitutional amendment (S.J.R. No. 16) is approved.

(2) "Agricultural use" includes but is not limited to the following activities: cultivating the soil, producing crops for human food, animal feed, or planting seed or for the production of fibers; floriculture, viticulture, and horticulture; raising or keeping livestock; raising or keeping exotic animals for the production of human food or fiber, leather, pelts, or other tangible products having a commercial value; planting cover crops or leaving land idle for the purpose of participating in a governmental program, provided the land is not used for residential purposes or a purpose inconsistent with agricultural use; and planting cover crops or leaving land idle in conjunction with normal crop or livestock rotation procedure. The term also includes the use of land to produce or harvest logs and posts for the use in constructing or repairing fences, pens, barns, or other agricultural improvements on adjacent qualified open-space land having the same owner and devoted to a different agricultural use. The term also includes the use of land for wildlife management or water stewardship. The term also includes the use of land to raise or keep bees for pollination or for the production of human food or other tangible products having a commercial value, provided that the land used is not less than 5 or more than 20 acres.

(3) "Category" means the value classification of land considering the agricultural use to which the land is principally devoted. The chief appraiser shall determine the categories into which land in the appraisal district is classified. In classifying land according to categories, the chief appraiser shall distinguish between irrigated cropland, dry cropland, improved pasture, native pasture, orchard, and waste. The chief appraiser may establish additional categories. The chief appraiser shall further divide each category according to soil type, soil capability, irrigation, general topography, geographical factors, and other factors that influence the productive capacity of the category. The chief appraiser shall obtain information from the Texas Agricultural Extension Service, the Natural Resources Conservation Service of the United States Department of Agriculture, and other recognized agricultural sources for the purposes of determining the categories of land existing in the appraisal district.

(Exhibit A – Definitions Ag-Use/Wildlife)

(4) "Net to land" means the average annual net income derived from the use of open-space land that would have been earned from the land during the five-year period preceding the year before the appraisal by an owner using ordinary prudence in the management of the land and the farm crops or livestock produced or supported on the land and, in addition, any income received from hunting or recreational leases. The chief appraiser shall calculate net to land by considering the income that would be due to the owner of the land under cash lease, share lease, or whatever lease arrangement is typical in that area for that category of land, and all expenses directly attributable to the agricultural use of the land by the owner shall be subtracted from this owner income and the results shall be used in income capitalization.

(5) "Income capitalization" means the process of dividing net to land by the capitalization rate to determine the appraised value.

(6) "Exotic animal" means a species of game not indigenous to this state including axis deer, nilga antelope, red sheep, other cloven-hoofed ruminant mammals, or exotic fowl as defined by Section 142.001, Agriculture Code.

(7) "Wildlife management" means:

(A) actively using land that at the time the wildlife-management use began was appraised as qualified open-space land under this subchapter or as qualified timber land under Subchapter E in at least three of the following ways to propagate a sustaining breeding, migrating, or wintering population or indigenous wild animals for human use, including food, medicine, or recreation:

- (i) habitat control;
- (ii) erosion control;
- (iii) predator control;
- (iv) providing supplemental supplies of water;
- (v) providing supplemental supplies of food;
- (vi) providing shelters; and
- (vii) making of census counts to determine population

(Exhibit A – Definitions Ag-Use/Wildlife)

Text of subd. (9), as added by Acts 2011, 82nd Leg., ch. 1213 (S.B. 449), effective Jan. 1, 2012, if constitutional amendment (S.J.R. No. 16) is approved.

(9) “Water stewardship” means actively using land that at the time the water stewardship use began was appraised as qualified open-space land under this subchapter or as qualified timber land under Subchapter E in at least three of the following ways to promote and sustain water quality and conservation of water resources:

(A) erosion control;

(B) habitat stewardship benefiting water quality or conservation;

(C) restoration of native aquatic and riparian animal and plant species;

§ 23.521. Standards for Qualification of Land for Appraisal Based on Wildlife Management Use

(a) The Parks and Wildlife Department, with the assistance of the comptroller, shall develop standards for determining whether land qualifies under Section 23.51(7) for appraisal under this subchapter. The comptroller by rule shall adopt the standards developed by the Parks and Wildlife Department and distribute those rules to each appraisal district. On request of the Parks and Wildlife Department, the Texas Agricultural Extension Service shall assist the department in developing the standards.

(b) The standards adopted under subsection (a) may include specifications for a written management plan to be developed by a landowner if the landowner receives a request for a written management plan from a chief appraiser as part of a request for additional information under Section 23.57.

(d) In determining whether land qualifies under Section 23.51(7) for appraisal under this subchapter, the chief appraiser and the appraisal review board shall apply the standards adopted under Subsection (a) and, to the extent they do not conflict with those standards, the appraisal manuals developed and distributed under Section 23.52(d)

See Exhibit – “Wildlife Management Plan Overview”

PLAN CHECK LIST

Wildlife Management Plan Overview

Target Species: Whitetail Deer, Turkey, Native Songbirds

		YEAR	YEAR	YEAR	YEAR	YEAR
TREATMENTS	PRACTICE					
1. HABITAT CONTROL	*****	****	****	****	****	****
a. Wildlife & Habitat Management Plan	1 year					
b. Grazing Management	1 year					
c. Prescribed Burning	15%					
d. Range Enhancement (re-seeding)	10%					
e. Brush Management	10%					
f. Riparian Management & Enhancement	5 years					
g. Wetland Enhancement	5 years					
h. Habitat Protection for Species of Concern	5 years					
i. Prescribed Control of Species	10%					
j. Wildlife Restoration	1 year					
2. Erosion Control	*****	****	****	****	****	****
a. Pond Construction & Major Repair	5 years					
b. Gully Shaping	5 years					
c. Streamside, Pond & Wetland Revegetation	3 years					
d. Native Plant Establishment on Erodible Areas	150# or 10%					
e. Dike/Levee Construction/Management	5 years					
f. Establish Water Diversion	5 years					
3. Predator Control	*****	****	****	****	****	****
a. Predator Management	75%					
b. Imported Red Fire Ant Control	10%					
c. Control of Cowbirds	100#					
d. Grackle/Starling/House Sparrow Control	100#					
4. Supplemental Water	*****	****	****	****	****	****
a. Marsh/Wetland Restoration or Development	5 years					
b. Well/Troughs/Windmill Overflow/Other Wildlife Waters	5 years					
c. Spring Development and/or Enhancement	5 years					
5. Supplemental Food	*****	****	****	****	****	****
a. Grazing Management	1 year					
b. Prescribed Burning	15%					
c. Range Enhancement (re-seeding)	10%					
d. Food Plots	1 year					
e. Feeders & Mineral Supplementation	1/320ac					
f. Managing Tame Pasture, Old Fields, Croplands	5%					
g. Transition Management of Tame Grass Monocultures	25%					
6. Providing Shelter	*****	****	****	****	****	****
a. Nest Boxes, Bat Boxes	1 year					
b. Brush Piles & Slash Retention	3%					
c. Fence Line Management	100 yds.					
d. Hay Meadow, Pasture & Cropland Management for Wildlife	1 year					
e. Half-cutting Trees or Shrubs	25#					
f. Woody Plant/Shrub Establishment	150#					
g. Natural Cavity/Snag Development	5 ea/ac on 5%					
7. Census	*****	****	****	****	****	****
a. Spotlight Counts	3/year					
b. Aerial Counts	1 year					
c. Daylight Wildlife Counts	3-5 mi.					
d. Harvest Data Collection & Record Keeping	1 year					
e. Browse Utilization Surveys	1 year					
f. Endangered, Threatened or Protected Species	1 year					
g. Census & Monitoring of Game & Non-Game Wildlife	1 year					
h. Time/Area Counts	1 year					
i. Roost Counts	1 year					
j. Songbird Transects & Counts	1 year					
k. Quail Call & Covey Counts	1 year					
l. Point Counts	1 year					
m. Drift Fences & Pitfall Traps	1 year					
n. Small Mammal Traps	1 year					
o. Bat Departures	1 year					





