



Williamson Central Appraisal District

2015-2016 Reappraisal Plan



September 10, 2014

2015-2016 REAPPRAISAL PLAN

OF

THE WILLIAMSON CENTRAL APPRAISAL DISTRICT

FOR

**THE WILLIAMSON CENTRAL APPRAISAL DISTRICT BOARD OF
DIRECTORS
&
MR. ALVIN LANKFORD, CHIEF APPRAISER**

AS OF

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TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
Executive Summary.....	3
Tax Code Requirements.....	4
Reappraisal Cycle.....	5
Annual Activities.....	5-7
Activity Detail.....	8-11
Residential Valuation Process.....	12-15
Commercial Valuation Process.....	16-18
Land Valuation Process.....	19-21
Business Personal Property Valuation Process.....	22-25
The Mass Appraisal Report.....	26
Value Defense.....	27

APPENDICES

Appendix A – 2015 Proposed Budget
Appendix B – Master Calendar
Appendix C – Appraisal Departments Task Calendars
Appendix D – Appraisal Market Areas

EXECUTIVE SUMMARY

Williamson Central Appraisal District has prepared and published this reappraisal plan to comply with requirements of Tax Code Sec. 6.05(i) and 25.18. Additionally, this plan is intended to provide the citizens and taxing entities the appraisal district serves with a better understanding of the district's responsibilities and appraisal activities throughout the business year.

The Williamson Central Appraisal District (WCAD) is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the office. A Board of Directors, appointed by the taxing units within Williamson County, constitutes the district's governing body. The chief appraiser, appointed by the Board of Directors, is the chief executive officer of the appraisal district and delegates authority and appraisal responsibilities to his or her employees.

The appraisal district is responsible for local property tax appraisal and exemption administration for approximately 116 taxing entities in the county. Some entity examples are: the county, schools, cities, and municipal utility districts. Each entity sets its own tax rate to generate revenue to pay for various public services such as schools, police and fire protection, road and street maintenance, and water and sewer systems. Yearly property appraisals by the appraisal district provide values to each entity so they may determine and set the tax rates necessary for revenue to operate and provide services. The appraisal district also determines eligibility for various types of property tax exemptions which are also utilized by the taxing entities when calculating yearly bills.

The Texas Property Tax Code provides appraisal districts with a comprehensive set of instructions and requirements for the appraisal of real and personal property. Chapter 23, Subchapter A. covers "Appraisals Generally" and further defines the scope of work required for appraisal district property valuations. Section 23.01(a) states that **"Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1."** Section (b) further mandates, **"The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value."** Appraisal districts are further instructed to consider the cost, income, and market comparison methods of appraisal, and to use the most appropriate valuation model to determine the market value for each property. Additional sections of Chapter 23 explain more detailed requirements for the three potential methods of appraisal that can be used.

TAX CODE REQUIREMENTS

The Written Plan In 2005, Section 6.05, of the Texas Property Tax Code, was amended by adding Subsection (i) 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 for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Plan for periodic Reappraisal In 2005, Subsections (a) and (b), Section 25.18, Tax Code, were amended as follows:

- (a) Each appraisal office shall implement a plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities all real and personal property in the district at least once every three years:
 - (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) defining market areas in the district;
 - (4) identifying property characteristics that affect property value in each market area, including:
 - (A) the location and market area of the property;
 - (B) physical attributes of property, such as size, age, and condition;
 - (C) legal and economic attributes; and
 - (D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
 - (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;

- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

REAPPRAISAL CYCLE

The Texas Property Tax Code specifically identifies activities and a time period in which to complete a reappraisal (...”at least once every three years...”), and it is the practice of the Williamson Central Appraisal District to follow a reappraisal cycle that takes place annually. The following is an overview of typical activities that take place each year as reappraisals are conducted.

ANNUAL ACTIVITIES

1. Performance Analysis—*Independent*-- Following the conclusion of the protest phase, the certified values for that valuation year are reanalyzed with ratio studies to examine the appraisal accuracy and uniformity on an overall basis as well as by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers and assist in preliminary planning of fieldwork and analysis areas for the upcoming valuation year.
Third Party -- Section 5.10 of the Texas Property Tax Code requires the comptroller to conduct a study at least once every two years to determine the degree of uniformity and the median level of appraisals by the appraisal district within each major category of property. The Property Value Study (PVS) uses statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting. The preliminary results of this study are released in January following the year for which the study is conducted. Final results are then certified to the Education Commissioner of the Texas Education Agency in July. This outside (third party) ratio study provides meaningful data to WCAD in regards to the accuracy and uniformity of yearly appraisal work while also providing assistance in identifying potential areas requiring reanalysis the following appraisal year.
Third Party -- Section 5.102 of the Texas Property Tax Code requires the comptroller to review at least once every two years, the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology to determine compliance with generally accepted standards, procedures, and methodology. This review, referred to as the Methods and Assistance Program (MAP), will be conducted during the year in which a Property Value Study is not undertaken. The comptroller is required to deliver a written report to the chief appraiser, CAD board of directors, and each superintendent and board of trustees in school districts in the CAD concerning the MAP findings. This review provides the appraisal district with the opportunity to ensure that the office

policies and procedures, and the appraisal standards and methodology are in compliance with Tax Code and USPAP requirements.

WCAD 2012 PVS results indicated an overall median level of appraisal of .99 and a COD of 8.19. The 2013 MAP review final scores were “exceeds” in all ratings of the appraisal district’s activities.

WCAD is currently providing values for the 2014 PVS and will receive a MAP review in 2015.

2. Analysis of Available Resources – Staffing and budget requirements for tax year 2015 are detailed in the 2015 approved budget, currently under review by the Board of Directors (Appendix A), and scheduled for adoption in September 2014. Existing yearly office and appraisal practices and procedures are reviewed each August during a planning session utilized to determine the necessity of additions or changes in order to accommodate future plans, goals, and predicted market trends. Information Systems (IS) support is also reviewed with year specific functions identified, and system updates are scheduled based on future plans and goals. Existing GIS resources are specified and reviewed for required updates and are scheduled as needed.
3. Planning and Organization – A calendar of key events and important deadlines that correlate with Texas Property Tax Code requirements is prepared each year, called the Master Calendar. (Appendix B) Each department or section within the appraisal department organizes its workflow around these important dates to remain on schedule for the next tax year. Personnel requirements and reassignments are determined by September of each year in conjunction with managers and directors planning sessions. New CAD goals and projects borne from the August planning session are also integrated in the various departmental calendars and departmental Project Status Reports to ensure tracking, maintenance, and completion.
4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system additions or revisions are specified and scheduled with Information Systems and the CAMA software provider to research feasibility, costs, and completion timelines. All computer forms and IS procedures are reviewed and revised as required.
5. Data Collection Requirements – Field and office procedures are reviewed and revised as required for data collection. Technological advances and opportunities are monitored routinely for potential cost effective changes or additions to improve data collection efficiency. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of selected market areas, and field or office verification of sales data and relevant property characteristics. Onsite inspections, aerial imagery, and sketch validation software and procedures are utilized each year to verify and/or update the recorded sketch characteristics of all improved properties in the district.

6. Valuation Model Specification – New and/or revised mass appraisal models are tested each tax year by common statistical measures. Market areas, which are collections of properties with similar characteristics, locations, or both, are reexamined each year to determine if they are still appropriate, or need changes. Land, area, market, and highest and best use analysis are relied upon to assist in determining the appropriate approach to value and models to apply to the properties within the county.
7. Valuation Model Calibration – Local market sales analysis and Marshall & Swift publications are used to set, test, and update cost tables as needed. Market analysis of comparable sales and locally tested cost data allows for specification and calibration of valuation models utilized in the market approach to value. Information acquired regarding local rental rates, occupancy, expenses, and capitalization rates is utilized to update and modify income valuation models. The calculated values are tested for accuracy and uniformity by comparing them to known sale information using common ratio study statistics.
8. The Mass Appraisal Report – In each tax year the Mass Appraisal Report required by the property tax code is prepared and certified by the chief appraiser at the conclusion of the valuation phase of the ad valorem tax calendar, during May. The Mass Appraisal Report is completed in compliance with STANDARDS RULE 6 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is also compliant with STANDARDS RULE 6 of *USPAP*.
9. Value defense – Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal hearings with appraisers and formal appraisal review board hearings is developed each year. That information is maintained electronically in categorized files by appraisal department and utilized throughout the protest phase of the appraisal calendar. Information from those files not made confidential by the Tax Code may be obtained by the public through appropriately filed public information requests.

ANNUAL REAPPRAISAL ACTIVITY DETAIL

2015 & 2016

DELIVERY OF NOTICES

In each tax year covered by the plan, WCAD will conduct a mass appraisal of all properties in the county and update market values of each property as necessary. The chief appraiser will provide a notice of appraised value for each property as prescribed by Section 25.19 of the Texas Property Tax Code.

PERFORMANCE ANALYSIS

Every year, following the conclusion of the protest phase, the certified values for that valuation year are reanalyzed with ratio studies to examine the appraisal accuracy and uniformity on an overall basis as well as by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the International Association of Assessing Officers. Median ratios are calculated for properties in each reporting category to measure the level of appraisal (appraisal accuracy). The median ratio and COD is calculated in each real property market area to indicate the level of appraisal and identify potential market areas that may be in need of new model specification, and/or valuation models that would require recalibration. WCAD appraisers field check properties, which during the protest process, have come to our attention that may need to be inspected for classification, condition, quality, depreciation, or location. Changes, as necessary, are made to properties with an effort to assure consistent treatment and uniformity within a neighborhood or market area. Inspections or changes of a specific property are also commonly followed by an inspection or review of the particular market area the property is in to identify potential global benchmark changes that may necessitate review and/or changes of other properties for consistency. The comptroller's property value study results for tax year 2014 and MAP review for 2015 will also provide detailed analysis of the district's appraisal accuracy and uniformity, and the utilization of methods and procedures required by the Tax Code. Results from both will be used as guides for potential appraisal or administrative changes for 2015 and 2016.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2015 are detailed in the 2015 approved appraisal district budget, currently under review by the Board of Directors. The 2016 budget planning will begin in March of 2015. Each year's reappraisal plan is adjusted to reflect the available staffing in the upcoming tax year, and the anticipated staffing for the following tax year. Each yearly management planning session takes place in late August and is designed to analyze statistics related to the past year's appraisal cycle in order to plan, organize, and prepare for future appraisal goals. Existing appraisal practices that are typically continued each year are identified, and methods utilized to

keep these practices current are examined. Historic productivity elements associated with each major department of the appraisal district as well as predicted future estimates are analyzed to ensure current resources will be available to adequately achieve required yearly objectives and goals. Information Systems (IS) support is reviewed with year specific functions identified and system updates are scheduled. Computer generated forms are reviewed for possible revisions based on obsolescence and new procedures. Changes required as a result of new legislation are scheduled for completion and testing. Existing maps and data requirements are identified and updates are scheduled.

PLANNING AND ORGANIZATION

A calendar of key events corresponding with Tax Code requirements for appraisal districts is prepared for each year, called the Master Calendar. Additional calendars for various departments within the appraisal district are also maintained and coordinated with the Master Calendar to provide communication between departments on regularly scheduled tasks and goals. Each department or section organizes its workflow around important dates and deadlines prescribed by the Tax Code to remain on schedule for the coming tax year. Personnel requirements and reassignments are determined by September of each year, in conjunction with Managers and Director's planning sessions. Outlines of the 2015 and 2016 yearly appraisal activities calendars are attached for reference. (Appendix C)

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions are identified and scheduled with Information Systems. All computerized forms and IS procedures are reviewed and revised as required. Potential upgrades or additions to the CAMA system are investigated and cost feasibility is analyzed to determine what may be accomplished within the WCAD budget. In addition to the yearly scheduled appraisal tasks, goals for the 2015 and 2016 tax years are to utilize the CAMA system to: streamline data availability and generation for departmental and efficiency analysis, and integrate more options for online form filing and internal processing of the additional forms. Additional development of GIS tools and the integration with new field devices and procedures is also planned.

DATA COLLECTION REQUIREMENTS

Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include adding newly constructed properties, deleting demolished properties, modifying remodeled properties, re-inspecting selected market areas, and field or office verification of sales data and relevant property characteristics. Onsite inspections, aerial imagery, and sketch validation software and procedures are utilized each year to verify and/or update the recorded sketch characteristics of all improved properties in the district. The majority of data collection and transfer to the CAMA system is done through portable electronic devices. Continual

monitoring of new or changing software and hardware is employed to attain efficiency and reduce costs.

- NEW CONSTRUCTION/DEMOLITION--- New construction field and office review procedures are reviewed and revised as required. The source of building permits and demolitions is confirmed and system input procedures are revised as needed. Important major starting and finishing dates are projected and entered on the Appraisal Calendar for each tax year.
- REMODELING---Market areas or neighborhoods that have new building permits, available sales and prices, or external inspections that indicate the predominant age of the homes has initiated remodels or updates are identified, verified, and field activities scheduled to update property characteristics data. Updates to valuation procedures are tested with ratio studies before finalized in valuation modeling.
- RE-INSPECTION OF SELECTED MARKET AREAS---Real property market areas and individual properties are examined for: low or high sale ratios, or high coefficients of dispersion. Market areas that have high coefficients of dispersion and a large number of properties that are ratio outliers are identified for review. In these areas, field and office reviews are scheduled to verify and/or update property characteristic data. Additional sales data is researched and verified. In the absence of adequate market data, neighborhood delineation may be changed to reflect the similarities of neighborhoods with reference to the sale data. For 2015 and 2016, prior year protest data will be analyzed through the use of GIS tools to further identify potential market areas with higher than average appeals in efforts to improve appraisal accuracy and uniformity.
- FIELD OR OFFICE VERIFICATION OF SALE DATA AND PROPERTY CHARACTERISTICS--- Sale information must be verified, and property characteristics contemporaneous with the date of sale are captured. Sale ratio analysis requires that a property's condition, quality and size on the sale date be the same as on the appraisal date. Adjustments have to be made to the data to account for any differences, which may have occurred between the sale and appraisal dates.
- INCOME VALUATION DATA---Information acquired from sales, informal meetings with appraisers, and local and national publications regarding factors associated with the income approach to value will be researched to determine applicability with current or future income models. Other pertinent income data includes, but is not limited to: contract and market rental rates, asking rental rates, physical and economic vacancies, tenant reimbursements, operating expenses,

capitalization rates, discount rates, lease-up projections, and finish-out costs.

RESIDENTIAL PROPERTY VALUATION PROCESS

The residential appraisal department is responsible for developing the equal and uniform market values for improved residential property within the county. The staff generally values residential single family, multifamily housing other than apartments, and manufactured homes. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

MODEL SPECIFICATION

- **Area Analysis---** Data on regional economic forces such as demographic patterns, regional location 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 collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gathered from real estate publications and other outside sources including seminars, conferences, and continuing education courses.
- **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 these well-defined areas within the county. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales reflect the effects of these market forces and are interpreted by appraisers into an indication of market value ranges for all defined neighborhoods. Although all three approaches to value may be considered, residential sales can best be interpreted and applied using two generally accepted appraisal techniques known as the cost and market, or comparable sales approach. For low density, multiple family properties, the income approach to value may also be utilized to develop gross rent multipliers in the absence of recent sales data.

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 a geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Once a neighborhood with similar characteristics 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 condition 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.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. Most residential analysis work is neighborhood specific. Neighborhoods are visually inspected to verify delineations based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood specification is warranted.

Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as a grouping of similar neighborhoods in similar locations. Each residential neighborhood is assigned and coded to a neighborhood group based on observable aspects of homogeneity between the areas. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales and in direct sales comparison analysis. Defining comparable neighborhood groups serves to increase the available market data by linking comparable properties outside a given neighborhood to other somewhat similar neighborhoods. The next level of the hierarchy is the neighborhood cluster and involves the consolidation of similar neighborhood groups. The residential market areas are attached for reference. (Appendix D)

- Highest and Best Use Analysis--- The highest and best use must be physically possible, legally permissible, financially feasible, and productive to its maximum. The highest and best use of residential property is generally 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. 23.01(d) of the Tax Code also addresses the valuation of residential properties with a homestead based on the residential value regardless if that is not the current highest and best use of the property.

MODEL CALIBRATION

- Cost Schedules--- Cost schedules are developed and tested against known sale prices to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Tables are also developed in order to uniformly apply value for added exterior amenities of a home that have been identified to add value through statistical analysis.
- Depreciation---Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are initially developed from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments.

- **Income Models---**Income models are utilized if there is sufficient data to develop rent multipliers for residential property that is producing income and there is little to no sales information to rely on a market sales approach to value. Typically there is substantial residential sales information in rental areas and the income approach is not generally used.
- **Sales Information---** A sales file for the storage of sales data for improved properties is maintained for residential real property. Residential improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, and realtors or brokers. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired and re-sales analysis or forecast trending and applied in the ratio study to the sales as indicated within defined areas of study.
- **Statistical Analysis---** The residential appraisers perform statistical analysis annually to evaluate whether values are consistent with the market. Ratio studies are conducted on residential neighborhoods in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a neighborhood basis and consider whether appraised values require adjustments relative to changing market conditions.
- **Reconciliation and Valuation---** 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 approach to the valuation of residential properties is a market modified cost approach. This approach accounts for neighborhood market influences not particularly specified in a purely cost model. The following equation denotes the hybrid model used:

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

The market value (MV) is calculated once the market adjustment factor (MA) is applied to the replacement cost new (RCN) less depreciation (D), and adding the land value (LV). Market adjustments will be applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction. During the valuation phase of the appraisal year, statistical analysis of current appraised values as compared with recent sales determines the appropriate market adjustment for a neighborhood.

RESIDENTIAL (BUILDER'S) INVENTORY

The tax code allows a wholesale valuation of residential inventory if it is: 1) held for sale in the normal course of business for the owner; 2) has never been occupied as a residence; and 3) it has never been rented and produces no income. This special valuation is given to the owners who request it. Each year, known bulk sales of residential properties are analyzed to determine discount factors to apply based on supply in the area, current demand, typical holding periods, and typical build-out timeframes. Once factors are established, all single family residential properties that are/were owned on the first of the year by a known builder or developer are identified and the factors are applied to the selected properties.

COMMERCIAL PROPERTY VALUATION PROCESS

The commercial appraisal department is responsible for developing the equal and uniform market values for improved commercial property within the county. The staff generally values apartments, office, retail, warehouse/manufacturing, and various other categories of business related facilities. The department is made up of appraisers and a support technician. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

MODEL SPECIFICATION

- Area Analysis--- Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rates, discount rates, and financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. The commercial appraisers and manager analyze the data and meet regularly to discuss how these factors and trends could impact the local real estate market. More detailed analysis is then completed to determine what model recalibration and specification will need to occur during the upcoming valuation cycle.
- Neighborhood and Market Analysis---A commercial neighborhood, submarket, or economic area is comprised of land and the commercial properties located within the boundaries of a specifically defined geographic location, or a collection of land and the commercial properties defined by similar business functions within a defined geographic location. The school districts within the county provide the first basis of the geographic delineation of the commercial properties by location. Market area delineations can be based on man-made, political, or natural boundaries. Submarket analysis involves the examination of how physical, economic, governmental and social forces at the local, national and international level influence or affect property values. The effects of these forces are used to determine the highest and best use for a property, and to select the appropriate sale, income and cost data in the valuation process. Economic area identification and delineation by each major property use type is a key component in a commercial mass appraisal valuation system. Economic areas are periodically reviewed to determine if a revised delineation is required. The commercial market areas are attached for reference. (Appendix D)
- Highest and Best Use Analysis--- The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate, as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. It is that use that will generate the highest net return to the property over a period of time. The appraiser must consider the most probable use that is

permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed, based on activity in the area. A property's current use is often the highest and best use as a result of zoning regulations. However, there are times when the market and zoning changes proposed and allowed by a city have defined areas in transition where the highest and best use may not reflect the actual use of the property at the time of appraisal.

MODEL CALIBRATION

- **Cost Schedules---** The cost approach to value is applied to all improved real property utilizing the comparative unit or square foot method to determine replacement cost new. Replacement cost new should include all direct and indirect costs, including materials, labor, supervision, architect and legal fees, overhead and a reasonable profit. Development of a comparative cost unit for each building class involves the utilization of national cost data reporting services as well as consideration of actual cost information on comparable properties within the county. A base cost rate has been developed for each building class and represents the replacement cost per unit for a benchmark property for each class. Date and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Williamson County. The national cost services provide these modifiers and are also checked with any known local sales obtained by the appraisal district.
- **Depreciation---**Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost new. The percentage rate is dependent on the class, condition, effective age, and economic life of an improvement. Depreciation tables are derived from Marshall & Swift publications, set up based on structure classifications, and observed each year through market sales for potential adjustments.
- **Sales Information---** Sales files for the storage of sales data for improved properties are maintained for each type of commercial real property. Commercial improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, and realtors and brokers. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired and re-sales analysis or forecast trending and applied in the ratio study to the sales as indicated within each neighborhood area.
- **Sales Comparison---**Commercial sales models are derived by utilizing various comparison elements between properties within the same use type. Common

elements include, but are not limited to type, class, size, unit size, and number of units, age, and location. When sufficient sales data is adequate for a use type, a comparison grid is used to account for adjustments required for differences that may exist between the subject property and comparables in order to get final adjusted values and reconcile a median sales comparison value.

- **Income Valuation---** Properties which are typically not owner-occupied for which a lot of rental, vacancy and collection loss and expense data is available are also valued via an income approach. Many national, regional and local publications are used, in addition to WCAD surveys, research, and information provided during informal hearings in order to derive the typical rental rates, operating expenses, vacancy and collection loss rates, lease terms, finish out allowances, and concessions by property type and location. Overall capitalization rates are derived internally from known sales and also compared to local and national publications. The income approach parameters, including rental and vacancy and collection loss rates, operating expense ratios, and overall capitalization rates are then inserted into the various income tables.
- **Statistical Analysis---** The commercial appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on commercial market areas and/or property type in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a market area basis and consider whether appraised values require adjustments relative to changing market conditions.
- **Reconciliation and Valuation---** Based on the market data analysis and the methodology described in the cost, sales and income approaches, the various models are calibrated and values are developed for each commercial property. The cost approach mass appraisal model is applied to every improved property. Additional valuation indicators may be developed and applied using the sales comparison and income approaches, depending on the property type and availability of data. The final valuation of a property type is finalized by reconciling these indications of value and considering the weight of the market information available for evaluation and analysis in these approaches to value.

LAND VALUATION PROCESS

The land appraisal department is responsible for developing the equal and uniform market values for all vacant and improved land within the county. The department is made up of appraisers and a support technician. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

MODEL SPECIFICATION

- **Area Analysis---** Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices interest rates, discount rates, and financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. The land appraisers analyze the data and meet regularly to discuss how these factors and trends could impact the local real estate market. More detailed analysis is then completed to determine what model recalibration and specification will need to occur during the upcoming valuation cycle.
- **Neighborhood and Market Analysis---** Land valuation is largely guided by the principle of substitution and the analysis of known and available sales prices within market areas defined by similar factors such as: location, zoning, economics, and land or building uses. Land is divided into four categories at WCAD. They are: rural, transitional, residential and commercial. Within those categories are market areas that are defined by location and typical use. Delineation of these market areas allows the land appraisers to specify similar land types and value them consistently and uniformly with tables derived from sales within the defined areas. The land market areas identified by land tables are attached for reference. (Appendix D)
- **Highest and Best Use Analysis---** The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate, as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. It is that use that will generate the highest net return to the property over a period of time. The appraiser must consider the most probable use that is permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed, based on activity in the area. A property's current use is often the highest and best use as a result of zoning regulations. However, there are times when the market and zoning changes proposed and allowed by a city have defined areas in transition where the highest and best use may not reflect the actual use of the property at the time of appraisal.

MODEL CALIBRATION

- Sales Information--- Sales files for the storage of sales data for vacant and improved properties are maintained for all real property. Vacant and improved sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, builders, and realtors and brokers. A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired sales analysis or forecast trending and applied in the ratio study to the sales as indicated within each neighborhood area.
- Sales Comparison--- Land is valued primarily on the sales comparison approach. Sale properties are examined for their attributes, and adjusted for their differences. The primary difference is size, but other attributes, such as view, location, frontage, zoning, topography, utility availability and tree coverage may also be used. Rural land valuation is typically accomplished by establishing price per acre tables or lot tables from sales within various defined market areas. This technique allows consistent appraisal across market areas in addition to the ability to change values on multiple properties in an efficient manner. Commercial tracts are categorized by established location boundaries, and yearly sales data assists in deriving price per square foot tables to efficiently apply uniform appraisals and adjustments as needed. Residential land is valued using the sales comparison approach, but is also be verified yearly by an allocation or abstraction method.
- Statistical Analysis--- The land appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on land market areas in the district to judge mass appraisal accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each market area and are summarized by year. These summary statistics provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a market area basis and consider whether appraised values require adjustments relative to changing market conditions.
- Reconciliation and Valuation--- Based on the results of the analysis on available market data, land appraisers are able to adjust valuation tables as necessary in order to systematically apply land values to the properties within the county in an efficient manner.

AGRICULTURAL LAND

If property is devoted principally to agricultural use to the degree or intensity generally accepted in the area for five of the preceding seven years, it is eligible for special valuation, called productivity value. As such, the appraised value is determined to be what the property would sell for, only considering its value as an agricultural property (productivity). Agricultural valuation is based on net-to-land calculations, which take either rental rates and subtract typical expenses to arrive at an income to an investor, or they are computed by taking yields and crop prices typical of the county and subtracting expenses to arrive at income to a farmer. These calculations are done for several categories of improved and native pasture, dry crop and wasteland. If a property is approved for productivity value, then the value per acre is applied by tables, depending on the quality and type of agricultural land it is. Rental rates per acre, if used, are derived from WCAD surveys. This approach is basically an income approach, but is based on a predetermined (agricultural) highest and best use, which may, or may not be the highest and best use for the land. Wildlife management is another sub-category that may receive productivity value, based on criteria that the owner must maintain, including, but not limited to, erosion, habitat and predator control. WCAD follows protocols established by the Tax Code to ensure proper correspondences and applications are sent to property owners with and without productivity valuation. Each year, an area is also selected for an audit of properties with current productivity valuation to ensure continued compliance with established guidelines.

BUSINESS PERSONAL PROPERTY, MINERALS & UTILITIES VALUATION PROCESS

The personal property appraisal department is responsible for developing the equal and uniform market values for all personal property within the county. The department is made up of appraisers and support technicians. Data collected during the fieldwork and analysis phases of the appraisal calendar is stored in the CAMA database and utilized to provide market values each year. A calendar summarizing the department's yearly reappraisal activities is attached for reference. (Appendix C)

MODEL SPECIFICATION

- SIC Code Analysis---Standard Industrial Classification (SIC) codes are used as the basis for classification and valuation of business personal property accounts. SIC code identification and delineation is a critical part of the business personal property valuation system. Analysis work done in association with the valuation process is SIC code specific.

MODEL CALIBRATION

- Cost schedules---Each year, the cost tables for each type of personal property are updated using information received from renditions during the protest season. The quality/density schedules derived from inventory and furniture and fixtures is then entered into the WCAD cost tables. Depreciation is also adjusted each year to reflect the passage of time. During the valuation season, final values may be based on WCAD cost and depreciation tables, renditions (actual depreciated costs), sale prices, if available, or state cost and depreciation schedules where WCAD may be lacking data.

INDUSTRIAL PERSONAL PROPERTY

Some unique industrial personal property, utilities, and minerals are valued by independent appraisal companies, Capitol Appraisal Group, Inc. (CAGI), or Morgan Ad Valorem Services (MAV). The following identifies CAGI's, and MAV's yearly responsibilities for these unique properties.

- (1) Identifying properties to be appraised: Each year, a meeting is held with CAGI and MAV to establish the potential list of properties that the companies will be responsible for appraising as defined by the agreed contracts between CAGI, MAV and WCAD. Industrial properties on the list are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography and other descriptive items.
- (2) Identifying and updating relevant characteristics of each property

in the appraisal records: The appraiser identifies and updates relevant characteristics through the inspection process. Confidential rendition, assets lists, and other confidential data also provide additional information. Subject property data is verified through previously existing records and through published reports.

- (3) Defining market areas in the district: Market areas for industrial properties tend to be regional, national and sometimes international. Published information such as prices, financial analysis and investor services reports are used to help define market area.
- (4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: Among the three approaches to value (cost, income and market), industrial properties are most commonly appraised using replacement/reproduction cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.
- (5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

UTILITIES, RAILROAD AND PIPELINE PROPERTIES

Utilities are valued by the unit method by Capitol Appraisal Group, Inc. The following identifies CAGI's reappraisal plan for these unique properties.

- (1) Identifying properties to be appraised: Utility, railroad and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and also confidential to assist in identification of these properties.
- (2) Identifying and updating relevant characteristics of each property in the appraisal records: The appraiser identifies and updates relevant characteristics through data collected as part of the inspection process and through later submissions by the property owner, sometimes including confidential rendition. Additional data are obtained through public sources, regulatory reports and through analysis of comparable properties.
- (3) Defining market areas in the district: Market areas for utility, railroad and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.

- (4) Developing an appraisal approach that reflects the relationship among property characteristics affecting value and determines the contribution of individual property characteristics: For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income and market), pipeline value is calculated using a replacement/reproduction cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.
- (5) Comparison and Review: The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

MINERALS – OIL AND GAS

Minerals are valued by the Capitol Appraisal Group, Inc. The following identifies CAGI's reappraisal plan for these properties.

- (1) Identification of new property and its situs. As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, CAGI obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as CAGI's in-house map resources.
- (2) Identifying and updating relevant characteristics of all oil and gas properties to be appraised. Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. CAGI obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations and through comparable properties, when available.
- (3) Defining market areas in the district and identifying property characteristics that affect property value in each market area. Oil and gas markets are regional,

national and international. Therefore they respond to market forces beyond defined market boundaries as observed among more typical real properties.

- (4) Developing an appraisal approach that best reflects the relationship among property characteristics affecting value, and best determines the contribution of individual property characteristics. Among the three approaches to value (cost, income and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses and discount rate to determine an estimate of appraised value of an oil or gas property.
- (5) Comparison and Review. Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within in a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified. Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

THE MASS APPRAISAL REPORT

Each tax year the Mass Appraisal Report required by the property tax code is prepared and certified by the Chief Appraiser at the conclusion of the valuation phase of the ad valorem tax calendar during May. The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is also compliant with STANDARD RULE 6 of *USPAP*.

VALUE DEFENSE

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal hearings with appraisers and formal appraisal review board hearings is developed each year. These items include, but are not limited to: cost schedules, quality/density schedules, depreciation schedules, useful life tables, land tables, maps, sale and equity comparable adjustment grids, sale data, rental surveys, vacancy information, expense ratios, overall capitalization rates, income tables, field cards and pictures. This information is maintained electronically in categorized files by appraisal department and utilized throughout the protest phase of the appraisal calendar. Information from those files not made confidential by the Tax Code may be obtained by the public through appropriately filed public information requests.

Appendix A

2015 Proposed Budget

2015 Proposed Budget

Summary

Account Name	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2015 Proposed	% Change
6010 - Salaries	\$ 3,509,800	\$ 3,336,710	\$ 3,462,000	\$ 3,272,071	\$ 3,541,200	\$ 3,662,500	\$ 3,884,500	6.06%
6020 - Allowances	\$ 208,500	\$ 188,135	\$ 212,200	\$ 188,879	\$ 213,500	\$ 215,200	\$ 229,600	6.69%
6030 - Group Health	\$ 428,600	\$ 404,854	\$ 424,200	\$ 343,414	\$ 432,500	\$ 487,100	\$ 538,800	10.61%
6040 - Retirement	\$ 568,000	\$ 527,915	\$ 569,700	\$ 1,030,356	\$ 601,000	\$ 611,400	\$ 649,200	6.18%
6060 - Worker's Comp Insurance	\$ 7,000	\$ 7,720	\$ 6,300	\$ 5,139	\$ 7,600	\$ 7,600	\$ 8,000	5.26%
6070 - Social Security / Disability	\$ 55,600	\$ 51,551	\$ 54,900	\$ 65,935	\$ 56,100	\$ 57,800	\$ 61,300	6.06%
6110 - Office Supplies	\$ 15,200	\$ 14,759	\$ 13,600	\$ 11,284	\$ 13,500	\$ 14,800	\$ 12,400	-16.22%
6120 - Postage	\$ 122,300	\$ 81,031	\$ 79,600	\$ 66,651	\$ 79,000	\$ 87,700	\$ 95,600	9.01%
6130 - Forms/Printing	\$ 53,000	\$ 46,029	\$ 32,000	\$ 44,973	\$ 48,400	\$ 50,700	\$ 51,400	1.38%
6140 - Janitorial Supplies	\$ 8,600	\$ 6,983	\$ 9,500	\$ 4,464	\$ 7,700	\$ 5,600	\$ 4,800	-14.29%
6150 - Minor Equipment/Furniture	\$ 22,400	\$ 23,154	\$ 8,200	\$ 55,617	\$ 16,600	\$ 25,300	\$ 18,900	-25.30%
6160 - Computer Supplies	\$ 21,400	\$ 21,368	\$ 20,700	\$ 17,915	\$ 22,100	\$ 24,200	\$ 28,000	15.70%
6210 - Professional Development	\$ 57,700	\$ 50,812	\$ 53,400	\$ 65,544	\$ 57,800	\$ 63,100	\$ 76,400	21.08%
6220 - Utilities	\$ 136,800	\$ 116,019	\$ 132,600	\$ 120,197	\$ 130,900	\$ 132,900	\$ 137,300	3.31%
6235 - TLO Expenses	\$ 4,800	\$ 3,850	\$ 4,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ 7,800	116.67%
6240 - Publications	\$ 19,600	\$ 16,442	\$ 28,900	\$ 19,532	\$ 28,700	\$ 28,200	\$ 45,600	61.70%
6250 - Contingency Emergency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	0.00%
6260 - Professional Services	\$ 433,100	\$ 243,779	\$ 285,600	\$ 189,095	\$ 284,800	\$ 303,600	\$ 307,500	1.28%
6270 - GIS Services	\$ 218,600	\$ 193,402	\$ 212,300	\$ 225,686	\$ 225,900	\$ 226,700	\$ 235,800	4.01%
6280 - Maintenance Contracts	\$ 165,400	\$ 143,873	\$ 183,300	\$ 189,246	\$ 187,200	\$ 228,100	\$ 264,900	16.13%
6290 - Business Insurance	\$ 15,900	\$ 13,836	\$ 16,200	\$ 14,051	\$ 14,400	\$ 17,100	\$ 17,400	1.75%
6300 - Computer Licenses	\$ 83,400	\$ 62,322	\$ 25,500	\$ 23,289	\$ 26,600	\$ 21,700	\$ 122,800	465.90%
6310 - Lease Equipment	\$ 70,700	\$ 59,011	\$ 65,200	\$ 49,433	\$ 53,000	\$ 51,800	\$ 52,300	0.97%
6320 - Building Repair & Maint.	\$ 74,200	\$ 79,200	\$ 64,200	\$ 80,106	\$ 67,300	\$ 68,200	\$ 71,800	5.28%
6330 - BOD Expenses	\$ 4,500	\$ 1,194	\$ 4,500	\$ 3,522	\$ 4,500	\$ 4,500	\$ 4,500	0.00%
6810 - Debt Service - Building	\$ 414,337	\$ 414,337	\$ 414,400	\$ 773,912	\$ 425,600	\$ 425,600	\$ 425,600	0.00%
8010 - Capital Outlay	\$ 32,100	\$ 36,160	\$ 32,800	\$ 96,121	\$ 19,500	\$ 23,300	\$ 70,800	203.86%
8020 - Furniture & Fixtures	\$ -	\$ 2,606	\$ 2,000	\$ 1,758	\$ -	\$ -	\$ 3,000	100.00%
8030 - Fund Depreciation	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
TOTALS	\$ 6,756,537	\$ 6,147,052	\$ 6,423,600	\$ 6,961,787	\$ 6,574,000	\$ 6,853,800	\$ 7,431,500	8.43%
Appraisal Review Board Budget	\$ 120,500	\$ 82,080	\$ 106,000	\$ 77,033	\$ 126,300	\$ 128,500	\$ 150,700	17.28%
TOTAL WCAD and ARB BUDGET	\$ 6,877,037	\$ 6,229,132	\$ 6,529,600	\$ 7,038,820	\$ 6,700,300	\$ 6,982,300	\$ 7,582,200	8.59%
One Time Reserve Expense							\$ (124,000)	
Board budget buy down from assigned fund balance					(\$209,500)	(\$200,000)		
TOTAL WCAD ALLOCATION BUDGET					\$ 6,490,800	\$ 6,782,300	\$ 7,458,200	9.97%

Appendix B

Master Calendar

August 2014

Su	Mo	Tu	We	Th	Fr	Sa
3	4	5	6	7	1	2
10	11	12	13	14	8	9
17	18	19	20	21	15	16
24	25	26	27	28	22	23
31					29	30

September 2014

Su	Mo	Tu	We	Th	Fr	Sa
7	1	2	3	4	5	6
14	8	9	10	11	12	13
21	15	16	17	18	19	20
28	22	23	24	25	26	27

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jul 27	28	29	30	31	Aug 1	2
					[M]AUG - Publish ad on Budget Public Hearing	
3	4	5	6	7	8	9
		[M] Supp Pick up	5:00pm 5:30pm [M] Deadline to turn in NR5 Hold Codes	9:30am 10:30am [M] Appraisal All Staff meeting	[M] Flex A [M] NR5 to Printer	
10	11	12	13	14	15	16
			2:00pm 3:30pm [M]Orion Update Mtg	[M]BOD to adopt Reappraisal Plan each even #d yr by 9/15	[M] Flex B [M] Mail NR5	
17	18	19	20	21	22	23
				[M] Course 7 - Property Tax Law (LAW/GTO) (Round Rock Marriott North) - Colleen McElroy	[M] Flex A	
				[M]Planning Session for Dir/Mgrs		
24	25	26	27	28	29	30
				[M]IAAO 80th Annual International Conference on Assessment Administration (ARL, CBC) (Sacramento, Calif) 8:00am [M] 2014 TAAO Annual Conference (JLA, GKL) (Hyatt Regency San Antonio (River Walk)) -8:30am [M]Publish Ad on Budg	[M] Flex B	
				[M] Legal Seminar on Ad Valorem Taxation (DWD), 2:00pm 3:30pm [M]Orion Update Mt		
31	Sep 1	2	3	4	5	6

7/27 - 8/1

8/3 - 8

8/10 - 15

8/17 - 22

8/24 - 29

8/31 - 9/5

September 2014

September 2014							October 2014						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28
29	30						29	30	31				

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug 31	Sep 1	2	3	4	5	6
	[M]AUG/SEPT-Planning & Training for Staff [M]SEPT-Evals for all employees			9:30am 10:30am [M] Appraisal All Staff meeting	[M] Flex A [M] Supp Pick up	[M]New Building Anniv
7	8	9	10	11	12	13
	[M] Course 3 - Income Approach to Value (LH) (Round Rock Marriott North) - Colleen McElroy [M] Course 5 - Mass Appraisal (CSM) (Round Rock Marriott North) - Colleen McElroy		[M]Board Meeting 2:00pm 3:30pm [M]Orion Update Mtg	[M]BOD to adopt reap	[M] Flex B	
14	15	16	17	18	19	20
[M]Deadline to mail Adopted Budget to TU (9/15) [M]Deadline-mail Reapprais. Plan to TU (60 days fr		[M]5pm-Stats Due for }		[M]Dir/Mgr Mtg	[M] Flex A	
				[M] Level II RPA Review (AJS) (TAAD Office) - Colleen McElroy		
21	22	23	24	25	26	27
			2:00pm 3:30pm [M]Orion Update Mtg		[M] Flex B	
28	29	30	Oct 1	2	3	4

Aug 31 - Sep 6

Sep 7 - 13

Sep 14 - 20

Sep 21 - 27

Sep 28 - Oct 4

October 2014

October 2014							November 2014						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29
							30						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sep 28	29	30	Oct 1	2	3	4
				9:30am 10:30am [M] Appraisal All Staff meeting	[M] Flex A	
5	6	7	8	9	10	11
	[M] Supp Pick up	[M] IAAO Course 400 (CBC, JWG, WJW, SAM) (TCAD) - Colleen McElroy	2:00pm 3:30pm [M] Orion Update Mtg	[M] Board Meeting (ter)	[M] Flex B	
12	13	14	15	16	17	18
	8:30am [M] Course 30 Ethics for Tax Pro's 3:30pm [M] 5pm-Stats Due for	[M] IAAO Course #101 (SAM) (Travis CAD) - Colleen McElroy		[M] Dir/Mgr Mtg	[M] Flex A	
19	20	21	22	23	24	25
			2:00pm 3:30pm [M] Orion Update Mtg		[M] Flex B	
26	27	28	29	30	31	Nov 1
					[M] Flex A	

Sep 28 - Oct 4

Oct 5 - 11

Oct 12 - 18

Oct 19 - 25

Oct 26 - Nov 1

December 2014

November 2014							December 2014						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
2	3	4	5	6	7	8	1	2	3	4	5	6	7
9	10	11	12	13	14	15	8	9	10	11	12	13	14
16	17	18	19	20	21	22	15	16	17	18	19	20	21
23	24	25	26	27	28	29	22	23	24	25	26	27	28
30							28	29	30	31			

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Oct 26	27	28	29	30	31	Nov 1
2	3	4	5	6	7	8
[M]OCT/NOV-Orion User's Group Meeting [M]TAAO Course 5 - Mass Appraisal Concepts (AJS,BB) (Hilton Austin Airport) - Colleen McElroy [M]Course 32 - USPAP (LAP,VL) (Round Rock Marriott North) - Colleen McElroy [M] Supp Pick up						
9	10	11	12	13	14	15
		[M] Veteran's Day Holi		[M]Board Meeting (ter)	[M] Flex A	
16	17	18	19	20	21	22
		[M] TAAD - HB 585 Set [M]5pm-Stats Due for	2:00pm 3:30pm [M]Orion Update Mtg	[M]Dir/Mgr Mtg	[M] Flex B	
23	24	25	26	27	28	29
					[M] Thanksgiving Holiday [M] Flex A	
30	Dec 1	2	3	4	5	6

December 2014

December 2014							January 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	4	5	6	7	8	9	10
8	9	10	11	12	13	14	11	12	13	14	15	16	17
15	16	17	18	19	20	21	18	19	20	21	22	23	24
22	23	24	25	26	27	28	25	26	27	28	29	30	31
29	30	31											

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Nov 30	Dec 1	2	3	4	5	6
	[M] Dec - Disaster Recovery Plan- Review/Update		2:00pm 3:30pm [M]Orion Update Mtg	9:30am 10:30am [M] Appraisal All Staff meeting	[M] Flex B [M] Supp Pick up	
7	8	9	10	11	12	13
				[M] IAAO Course 112 (CBC, JWG, WJW, SAM) (Harris CAD) - Colleen McElroy		
				[M] Course 10 - Analyzing a Real Property (AJS,BB) (Round Rock Marriott North) - Colleen McElroy	[M] Flex A	
				[M]Board Meeting (ten		
14	15	16	17	18	19	20
	[M]5pm-Stats Due for		[M]Dir/Mgr Mtg 2:00pm 3:30pm [M]Orion Update Mtg		[M] Flex B	
21	22	23	24	25	26	27
				[M]Christmas Holiday	[M] Flex A	
28	29	30	31	Jan 1, 15	2	3
			2:00pm 3:30pm [M]Orion Update Mtg			

Nov 30 - Dec 6

Dec 7 - 13

Dec 14 - 20

Dec 21 - 27

Dec 28 - Jan 3

January 2015

January 2015							February 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7
4	5	6	7	8	9	10	8	9	10	11	12	13	14
11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31							

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Dec 28	29	30	31	Jan 1, 15	2	3
				[M]JAN - Appraisal Notice Review [M]JAN-Annual Mailouts (done in January) [M]New Year's Holiday	[M] Flex B	
4	5 [M] Supp Pick up	6	7	8 [M]Board Meeting (ter	9 [M] Flex A	10
11	12 9:30am 10:30am [M] Appraisal All Staff meeting	13 [M]5pm-Stats Due for	14 2:00pm 3:30pm [M]Orion Update Mtg	15	16 [M]Budget Packets Sen [M]Dir/Mgr Mtg	17 [M] Flex B
18	19 8:00am Martin Luther King Day	20	21	22	23	24
				[M] IAAO Commercial Case Study Review w/ Rick Stuart (Williamson CAD) - Alvin Lankford [M]Property Tax Benefi	[M] Flex A 5:00pm	
25	26	27	28	29	30	31
			[M]Last day for CA to deliver apps for special appraisal/exemptions requiring annual app (Feb 1st) 2:00pm 3:30pm [M]Orion Update Mtg		[M] Flex B	

Dec 28 - Jan 3

Jan 4 - 10

Jan 11 - 17

Jan 18 - 24

Jan 25 - 31

February 2015

February 2015							March 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	1	2	3	4	5	6	7
8	9	10	11	12	13	14	8	9	10	11	12	13	14
15	16	17	18	19	20	21	15	16	17	18	19	20	21
22	23	24	25	26	27	28	22	23	24	25	26	27	28

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Feb 1	2	3	4	5	6	7
[M] Publish Property T				[M] Supp Pick up	[M] Flex A	
8	9	10	11	12	13	14
	9:30am 10:30am [M] Appraisal All Staff meeting		2:00pm 3:30pm [M]Orion Update Mtg	[M]Board Meeting (ter	[M] Flex B	
15	16	17	18	19	20	21
	[M] TAAD Conference (Austin) (Renaissance Austin Hotel) [M]President's Holiday	[M]5pm-Stats Due for }		[M]Dir/Mgr Mtg	[M] Flex A	
22	23	24	25	26	27	28
			2:00pm 3:30pm [M]Orion Update Mtg		[M] Flex B	

Feb 1 - 7

Feb 8 - 14

Feb 15 - 21

Feb 22 - 28

Master

7

9/2/2014 2:46 PM

March 2015

March 2015							April 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	26	27	28	29	30		
29	30	31											

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Mar 1	2	3	4	5	6	7
Mar 1 - 7	[M] MAR - Disaster Recovery/Emergency Plan Drill [M] MAR/APR - Possible Entity Mtg [M]MAR/APR-Possible ARB Training [M]MAR-Error Checks [M]MAR-Staff Training for Inquiry Process [M]MAR-WCAD Family Fun Nite (around 3/22)	[M]Notification to TU of Certified Roll (26.01a) - deadline - due in writing by April 1st [M] Supp Pick up				
	8	9	10	11	12	13
		9:30am 10:30am [M] Appraisal All Staff meeting	2:00pm 3:30pm [M]Orion Update Mtg	[M]Board Meeting (ter)	[M] Flex B	
	15	16	17	18	19	20
Mar 15 - 21		[M]5pm-Stats Due for { [M]Dir/Mgr Mtg				
Mar 22 - 28	22	23	24	25	26	27
				2:00pm 3:30pm [M]Orion Update Mtg	[M] Flex B [M]Publish Protest Ad t	
Mar 29 - Apr 4		29	30	31	2	3
Master		[M]Begin 8-5 Work Ho				

April 2015

April 2015							May 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4	3	4	5	6	7	8	9
5	6	7	8	9	10	11	10	11	12	13	14	15	16
12	13	14	15	16	17	18	17	18	19	20	21	22	23
19	20	21	22	23	24	25	24	25	26	27	28	29	30
26	27	28	29	30			31						

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Mar 29	30	31	Apr 1	2	3	4
				[M] APR - Possible Entity Meeting [M]APR - Draft Operations Survey...(when it arrives) [M]APR-Possible ARB Meeting	[M] Flex A [M] Good Friday Holiday	
5	6	7	8	9	10	11
[M] Easter Sunday	[M] Supp Pick up		2:00pm 3:30pm [M]Orion Update Mtg			
12	13	14	15	16	17	18
	9:30am 10:30am [M] Appraisal All Staff meeting	[M]Last day to rec'y BPP renditions (4/15)				
19	20	21	22	23	24	25
			2:00pm 3:30pm [M]Orion Update Mtg			
26	27	28	29	30	May 1	2
		[M]Deadline for CA to provide certified estimates to city,county & ISDs (4/30) [M]Ag,Abate,Freep,Poll.control app deadline (4/30)				

Mar 29 - Apr 4

Apr 5 - 11

Apr 12 - 18

Apr 19 - 25

Apr 26 - May 2

May 2015

May 2015							June 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
3	4	5	6	7	1	2	1	2	3	4	5	6	7
10	11	12	13	14	15	16	7	8	9	10	11	12	13
17	18	19	20	21	22	23	14	15	16	17	18	19	20
24	25	26	27	28	29	30	21	22	23	24	25	26	27
31							28	29	30				

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Apr 26	27	28	29	30	May 1	2
					[M]MAY -Capitol Appraisal Group Mailouts [M]MAY -Draft Operations Survey [M]MAY -Publish ad on Protest Procedures [M]WCAD Emergency Drill	
3	4	5	6	7	8	9
[M] Publish Protest Ad		[M] Supp Pick up	2:00pm 3:30pm [M]Orion Update Mtg			
10	11	12	13	14	15	16
	9:30am 10:30am [M] Appraisal All Staff meeting			[M]BPP Rend. extension w/out cause (5/15) [M]Board Meeting (ter)		
17	18	19	20	21	22	23
			2:00pm 3:30pm [M]Orion Update Mtg			
24	25	26	27	28	29	30
	[M]Memorial Day Holid				[M]BPP Rend. deadline extension (w/good cause)-w/l	
31	Jun 1	2	3	4	5	6
[M]BPP Rend. deadline e						

4/26 - 5/1

5/3 - 8

5/10 - 15

5/17 - 22

5/24 - 29

5/31 - 6/5

June 2015

June 2015							July 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	5	6	7	8	9	10	11
8	9	10	11	12	13	14	12	13	14	15	16	17	18
15	16	17	18	19	20	21	19	20	21	22	23	24	25
22	23	24	25	26	27	28	26	27	28	29	30	31	

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 31	Jun 1	2	3	4	5	6
	[M] JUNE - Final error checks for Certification [M] JUNE - Open Enrollment for Health Ins. [M] JUNE-MAP-Comptroller Review & Reco's		[M] Shift Scheduling - for hearings (tent) 2:00pm 3:30pm [M] Orion Update Mtg		[M] Supp Pick up	
7	8 9:30am 10:30am [M] Appraisal All Staff meeting	9	10	11	12	13
				[M] Preliminary Budget due to entities (before June 15th) [M] Board Meeting (tent)		
14	15	16	17	18	19	20
			2:00pm 3:30pm [M] Orion Update Mtg			
21	22	23	24	25	26	27
28	29	30	Jul 1	2	3	4

May 31 - Jun 6

Jun 7 - 13

Jun 14 - 20

Jun 21 - 27

Jun 28 - Jul 4

July 2015

July 2015							August 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23	24	25	26	27	28	29

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jun 28	29	30	Jul 1	2	3	4
				<div>[M] JULY - Open Entry for 2016</div> <div>[M] JULY (Early) - Change Finder</div> <div>[M] JULY-ARB Meetings Certification</div> <div>[M] JULY-Begin flex work hours?</div> <div>[M] JULY-MAP-Comptroller Review & Reco's</div> <div>[M] Health Ins. Renewal</div>	<div>[M] Independence Holi</div>	
5	6	7	8	9	10	11
	<div>[M] Supp Pick up</div>			<div>[M] Board Meeting (ter</div>		
12	13	14	15	16	17	18
	9:30am 10:30am [M] Appraisal All Staff meeting		2:00pm 3:30pm [M] Orion Update Mtg			
19	20	21	22	23	24	25
26	27	28	29	30	31	Aug 1
			2:00pm 3:30pm [M] Orion Update Mtg			

Jun 28 - Jul 4

Jul 5 - 11

Jul 12 - 18

Jul 19 - 25

Jul 26 - Aug 1

August 2015

August 2015							September 2015						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
2	3	4	5	6	7	8	1	2	3	4	5	6	7
9	10	11	12	13	14	15	8	9	10	11	12	13	14
16	17	18	19	20	21	22	15	16	17	18	19	20	21
23	24	25	26	27	28	29	22	23	24	25	26	27	28
30	31						29	30					

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jul 26	27	28	29	30	31	Aug 1
2	3	4	5	6	7	8
[M]AUG - Publish ad on Budget Public Hearing [M]AUG/SEPT-Planning & Training for Staff [M]AUG-MAP-Comptroller Review & Reco's [M]EARS, EPTS due to Comptroller			[M] Supp Pick up			
9	10	11	12	13	14	15
	9:30am 10:30am [M] Appraisal All Staff meeting		2:00pm 3:30pm [M]Orion Update Mtg			
16	17	18	19	20	21	22
				[M]Planning Session for Dir/Mgrs (tent)		
23	24	25	26	27	28	29
			2:00pm 3:30pm [M]Orion Update Mtg			
30	31	Sep 1	2	3	4	5
[M] 2015 TAAO Annual Conference (Omni Mandalay)						

Appendix C

Appraisal Department Task Calendars

2015-2016

2015-2016

[illegible]

2015-2016

[illegible]

2015-2016

[illegible]

Appendix D

Market Areas

WCAD Residential Neighborhood Codes

MH TYPES	FLORENCE
AM00D93I	F001D30F
AM10DLXI	F001X
AM20SLXI	F002D75F
AM30DDXI	F003D96F
AM40SDXI	F112708A
AM50DSTI	F301D30I
AM60SSTI	F302D60I
AM70DECI	F303D96I
AM80SECI	F401D35I
	F501492G

GEORGETOWN ISD	GEORGETOWN ISD	GEORGETOWN ISD	GEORGETOWN ISD
G105M50E	G162592F	G315496H	G610X
G109O83I	G164580F	G315O08G	G612X
G110693B	G165582D	G320M35I	G618T60I
G111693C	G171709B	G325595H	G619T68H
G112695E	G175468G	G401590F	G620T40I
G113594E	G175X	G411505D	G622T60I
G114599C	G177350I	G412400H	G630402G
G115694C	G179465H	G413494I	G634409G
G116600C	G180580F	G414X	G635065I
G117608C	G181404G	G416X	G635402H
G118601C	G182484G	G418O	G650H
G119404E	G185603B	G420407F	G652H
G120480H	G187476H	G420495G	G653H
G125483H	G191592F	G425482I	G656H
G125X	G192584C	G430490I	G701583F
G126591F	G194597G	G435X	G702509C
G126X	G195585F	G437490I	G707696C
G127500E	G197584F	G437X	G710694C
G127507D	G198502E	G438X	G712698C
G127X	G199475D	G442490G	G714698D
G128X	G205600A	G442X	G716700A
G129X	G210582E	G501O06D	G718605C
G130470H	G215594D	G510401G	G720601C
G130O08E	G220M86C	G520472I	G7220607C
G130O85I	G223605C	G530M80I	G723606C
G131481H	G225695D	G540594E	G724606C
G132X03G	G230698D	G542404I	G725698D
G133O85I	G235480G	G545401G	G727598F
G135603C	G235X	G550496H	G730590D
G140576D	G240492H	G551409G	G732592E
G145690C	G240X	G552O05G	G734592D
G146603C	G242593F	G555501F	G736592E
G150584F	G242X	G557406G	G740594D
G152586G	G244484H	G560383I	G742588F
G153772A	G250584D	G565486I	G745500D
G154478G	G305M50H	G570499G	G745D00B
G156583D	G307M50H	G575M00I	G746504C
G158483G	G308409G	G580M00I	G747607C
G160584G	G310501D	G601475I	G754402E

GEORGETOWN ISD	HUTTO	LIBERTY HILL	JARRELL ISD
G760500D	H004D64G	I010X	J002D35H
G761407F	H005D86H	I015D98D	J003D60I
G761509F	H101601D	I020D35I	J004D80G
G762401G	H102601C	I025D60I	J005D95E
G764504F	H103491H	I030D80G	J101497I
G765M90F	H105403G	I035D95E	J102595E
G766409F	H105407G	I101D83I	J103603C
G770M90F	H106403G	I102406G	J104699C
G775594D	H108403H	I103402G	J201500G
G809704A	H109486G	I105500C	J202505F
G875X	H115406G	I116596F	J203X
G875X07F	H120406G	I120592F	J204407G
G885X	H161	I130481G	J204409G
G885X07F	H163	I140599D	J205407G
G890498H	H201502F	I140608C	J301D35I
G890598C	H202499H	I145501E	J302335I
G890598E	H203403G	I145506C	J303450I
G891500F	H204601C	I145508C	J304480I
G891596F	H301597F	I145608C	J305492H
G892500C	H301X98G	I146505E	J401X
G892596C	H302593G	I160602C	J410335I
G893501F	H303401G	I201587E	J411435I
G893501G	H304601C	I210486F	J412335I
G894500D	H305500C	I215400G	J415460I
G894596D	H306401H	I301D79H	J420480I
G895506D	H307404J	I310599F	J421494I
G895508E	H308403H	I315593F	J430340I
G896505C	H309593F	I320599C	J450D45I
G896508C	H30R509E	I401584D	J501330I
G897403G	H310X02E	I410600C	J501X
G897403H	H311487H	I420701A	J502365I
G897404F	H312403G	I421709B	J503390I
G897406E	H313405H	I440D94G	J504D30I
G897406F	H313505C	I450610C	J505470I
G898405G	H315406G	I501495H	J506490H
	H401403G	I501X	J508130I
	H402401H	I510D29I	J602D30I
	H403603D	I512D69I	J603D60I
	H501240I	I514D84I	J604D80H
	H501X		J605D92G
	H502480I		
	H503440I		
	H505403H		

LEANDER ISD	LEANDER ISD	LEANDER ISD	LEANDER ISD
L005D76G	L246597G	L335596F	L498503D
L010D82C	L247502E	L336499F	L498506D
L030D77I	L247505D	L337008E	L498606C
L101494H	L247506D	L340595F	L498608D
L102499H	L247507C	L341598E	L499505D
L105401H	L247609C	L345597E	L501D74H
L105406G	L248600C	L350597E	L510599G
L106407G	L249605C	L352505E	L519D05C
L115483G	L250501E	L355485H	L520D90D
L118601C	L250506E	L355X	L521405G
L119588D	L251496F	L358585F	L521506F
L119D80D	L252500E	L360479H	L526504D
L120D83E	L253004E	L362479G	L527505D
L121405G	L254502E	L365592F	L528502D
L122406G	L256500F	L366599E	L529602C
L124M99I	L260D84I	L368498F	L530599D
L125D92E	L261D74I	L369599E	L531401G
L130700A	L261X	L370598E	L532407F
L131609B	L262D74I	L375482H	L535503G
L135504F	L265493H	L376492G	L536O08E
L201400G	L267481H	L401D97B	L540579E
L205501F	L269481G	L410594C	L542505C
L210401G	L270499H	L420D84C	L542509E
L215483H	L301486G	L421509C	L543505E
L217D67I	L301X	L425D87C	L544605C
L217X	L302594F	L430D93D	L545574G
L218X	L305606D	L435D81D	L546507C
L219D75I	L306505E	L436D87D	L547505D
L221495G	L307O08E	L440602C	L548608B
L222499G	L311595E	L450404F	L549608B
L223496G	L312483H	L451404G	L550577C
L224495H	L313501D	L460409E	L555D84C
L225496H	L314501D	L471487H	L560D84C
L226498G	L315598D	L472497H	L565476H
L227407G	L316483H	L473498H	L570501E
L227498G	L317D87G	L474591G	L572601A
L228497G	L318589F	L475499H	L573502C
L229493G	L319D85G	L476484H	L574O06E
L230493H	L320D69G	L477499G	L574O08E
L231499G	L321600C	L478400G	L575502C
L232498H	L321D72G	L479402F	L575O08D
L233498F	L321X	L480494G	L576O08E
L234493I	L322494H	L482600C	L578604C
L235485I	L322X	L484400G	L580D75C
L238401G	L323D82I	L485401G	L581704A
L239505F	L323X	L486501F	L582505D
L240596F	L330590G	L491593F	L590603C
L241476H	L331593F	L492596D	L591503E
L242479I	L332594E	L493599E	L591508D
L242X	L333597D	L494500D	L592O05F
L245594F	L334592F	L497598F	L593O08E

LEANDER ISD	ROUND ROCK ISD	ROUND ROCK ISD	ROUND ROCK ISD
L645D94F	R002D78G	R232597E	R350O
L660D88F	R101002D	R235607D	R350V
L662D83G	R101506D	R240697C	R351496G
	R102606C	R241699D	R351O
	R103D76C	R242BBBB	R352474G
	R104681D	R250301D	R353476G
	R105597G	R250401D	R353X
	R106599F	R250501D	R354475F
	R107503F	R250601C	R355477G
	R110597E	R251501D	R356601C
	R115483H	R252501C	R358O84H
	R116583F	R260585F	R359O06E
	R120483H	R260X	R369O
	R120X	R261592E	R370475F
	R121478I	R262498F	R370X
	R122696C	R263596E	R371378G
	R123492H	R264591F	R371X
	R124484I	R265599D	R372476H
	R125493H	R266598C	R373380F
	R126592G	R267500D	R373483F
	R127597G	R270588F	R373O
	R128X	R271595F	R373X
	R129X	R280589F	R374576G
	R130697D	R285591E	R375596D
	R131699C	R286693B	R376474G
	R132599E	R292598D	R377X
	R140505D	R293596F	R378O
	R140601C	R298475H	R378X
	R141600C	R299475H	R379X
	R141604C	R299O04E	R380483F
	R141606D	R301580A	R380X
	R141608B	R302609C	R380X97E
	R142700A	R310479G	R381591E
	R147606C	R315591G	R382596D
	R201578D	R321469H	R383500C
	R202681C	R325576F	R385474G
	R203597D	R325X	R388590F
	R210480H	R326582D	R388X
	R211484H	R327582D	R390485G
	R212505E	R330X	R392593F
	R215477G	R331O	R393498G
	R216609C	R331X	R394O
	R220598F	R332479H	R395X
	R220X	R340X	R396X
	R221594C	R341375I	R397O
	R222592G	R341O08D	R398O
	R223501E	R341X	R399O
	R224599C	R342O08E	R399O08E
	R225O04H	R343O08E	R399X
	R230592E	R349510D	R3P0480F
	R231594D	R350481H	R3P1595D

ROUND ROCK ISD	ROUND ROCK ISD	ROUND ROCK ISD	ROUND ROCK ISD
R3P2593E	R451581F	R525503F	R605477I
R3P3485G	R451X	R530501E	R605X
R3P4374I	R452602D	R530506E	R606O06F
R3P5480G	R453474G	R531500D	R612496H
R3P50	R454400F	R532506E	R613483H
R3P7572E	R455403H	R533507D	R620404I
R3P8574E	R456403I	R540597D	R630597G
R3P9476D	R457404G	R541693C	R635497H
R401503G	R458407G	R542694C	R640404I
R401598G	R459408F	R543696D	R650598E
R402401F	R460483I	R544696C	R651598E
R403497H	R461493H	R545698D	R652598E
R405594G	R461X	R546697B	R654506F
R406494H	R462475H	R547697C	R655498G
R407595G	R462X	R548699C	R690X
R408498G	R463489I	R549699C	R6P1500G
R409599G	R463X	R550600D	R6P2499G
R410599F	R464476H	R551599D	R6P3401G
R411484H	R465484I	R552600D	R6P4496F
R416506E	R466481H	R553505E	R701575F
R416508E	R466X	R560690D	R701X
R417506E	R467X	R561694A	R703T14G
R418507E	R468477F	R563694C	R814470I
R419506E	R469404H	R564495G	R822O
R41R405D	R470482H	R565586F	R837
R41R405E	R470X	R565601C	R837O
R420507E	R475498G	R566600B	R837X
R420606C	R480X	R567602C	R843X
R421O08F	R490X	R568602C	R845X
R422502D	R491507D	R570604B	R847O
R423502E	R491607C	R572597D	R848O
R424502E	R492607C	R573498F	R902D59I
R425506E	R493607C	R575583D	
R425589E	R500697C	R580594F	
R426593E	R501474I	R581596G	
R427578G	R501598E	R582500F	
R428506E	R501X	R583403G	
R429507E	R502475H	R587505F	
R430485H	R503460E	R588507E	
R431593G	R504464I	R590X	
R432494H	R504X	R591X	
R433400G	R505490H	R592X	
R434598G	R510485H	R593X	
R435499H	R511492H	R594X	
R436599G	R511X	R595O08F	
R437401G	R512496F	R595X	
R438401G	R513496G	R596O	
R439501E	R514497G	R601480F	
R442O	R517604E	R602494H	
R450585G	R520483I	R603494G	
R450X	R522492G	R604482H	

TAYLOR ISD

T002D54I
T004D59G
T005D65G
T006D92G
T201377I
T202497I
T401D69I
T403481G
T404D76I
T501D29I
T502501H
T502X
T504X
T506X
T507X
T516346I
T517364I
T518376I
T527402H
T528404H
T529409G
T533573E
T535473H
T537597G
T539498G
T541
T542
T543
T550D89H
T570403F
T575402H
T603D35I
T605D60I
T610D80H
T615495F
T703335I
T705350I
T707480I

THRALL ISD

X001X85H
X004335I
X005430I
X006330I
X007D60I
X008D80I
X009D98H
X301330I
X302330I
X303460I
X304484I
X305401H
X401D75H
X501689H

Commerical Market Categories

<u>E - Entertainment</u>		<u>I - Industrial</u>	
Fast Food Restaurant	EF	Business Park - Multi-Tenant	IB
Health, Fitness and Recreation	EH	Mini-Warehouse	IW
Nightclub/Lounge/Pool Halls	EN	Grain Elevator	IG
Restaurant	ER	Hangar/Airport	IH
Indoor Sports Facility	ES	Parking Structure	IP
Theater	ET	Multi-Tenant	IM
Other	EX	Research & Development/ Flex	IR
		Storage Warehouse	IS
		Quonset Storage Warehouse	IQ
		Greenhouse	IN
		Other	IX
		Mobile Home Park, RV Parks	MHP/ RVP
<u>M - Retail</u>		<u>P - Office</u>	
Fuel Booths	MB	Banks, Savings & Loans	PA
Convenience Market	MC	Banks/Office combination	PB
Mini-Mart Convenience Store	MI	Hospital	PH
Department Store	MD	Large Office (>10,000 sf)	PO
Discount Store	ME	Small Office (<10,000 sf)	PS
Historical CBD Retail	MH	Medical Office	PM
Grocery Store	MG	Large Medical Office (>10,000 sf)	POM
Regional Shopping Center	ML	Office Condominium	PD
Medium Size Store	MM	Single Family Conversion	PR/PRH
Plus Center	MP	Veterinary Hospital	PV
Retail Store	MR	Other	PX
Strip Center	MS		
Neighborhood Shop. Center	MN		
Community Shop. Center	MT		
Other	MX		
<u>Q - Multi-Family & Other</u>		<u>S - Automotive</u>	
Apartment Complex	QA	Automotive Service Center	SC
Day Care	QD	Car Wash - Automatic, Laser	SA
Funeral Home/Mortuary	QF	Car Wash - Bay Coin Operated	SB
Hotel - Full Service	QH	Car Wash - Full Service	SW
Hotel - Limited Service	QL	Auto Dealership (2006 = MA)	SD
Motel - Budget	QM	Mini-Lube Garage	SM
Motel - Extended Stay	QE	Service Garage	SG
Retirement Home	QR	Service Station	SS
Assisted Living Homes	QG	Other	SX
Rest/Nursing Home (Hospital type)	QV		
Senior Citizen Apartment Homes	QS		
Other	QX		
		<u>Normally Exempt Properties</u>	
		City, County, Civic Ofc	CO
		Fire Stations	CF
		Library	CL
		Other	CX
		Park Buildings	CP
		School	CS
		Utilities (Category J)	CU
		Corp of Engineers	USAC
		Church	QC

WCAD LAND MARKET AREAS

Residential Land Tables

Residential	Residential	Residential	Residential	Residential	Residential	Residential
122ACLOG	CDC10176	CDC9514	F303A	G215A	G753A	HGACLOG
122HS	CDC10290	CDC9516	F303B	G230A	G754A	HRACLOG
ACBALOG	CDC10291	CDC9518	F303C	G235A	G760A	HSLT
ACBULOG	CDC10292	CDC9519	FLA1	G235B	G761A	HSLW
ACCOLOG	CDC10323	CDC9524	FLA2	G240A	G762A	HSTH
ACFLLOG	CDC10420	CDC9593	FLA3	G240B	G763A	I102A
ACGELOG	CDC10421	CDC9594	FLA4	G242A	G764A	I103A
ACGRLOG	CDC10422	CDC9596	G110A	G244A	G766A	I104A
ACGWLOG	CDC10493	CDC9692	G111A	G244B	G766B	I105A
ACHALOG	CDC10494	CDC9726	G112A	G308A	GAACLOG	I145A
ACHULOG	CDC10515	CDC9777	G112B	G315A	GFACLOG	I155A
ACJALOG	CDC10516	CDC9778	G114A	G315B	GOACLOG	I160A
ACLGELOG	CDC3142	CDC9779	G117A	G325A	GOLF	I215A
ACLHLOG	CDC5091	CDC9817	G118A	G401A	GOMRA	I300A
ACLWLOG	CDC5092	CDC9854	G119A	G412A	GR2	I422A
ACRRLOG	CDC5692	CDC9882	G120A	G412B	GR3	I440A
ACTALOG	CDC6898	CDC9923	G125A	G413A	GR1	I460A
ACTHNLOG	CDC7043	CDC9925	G126A	G420A	H004A	I501A
ACTHSLOG	CDC7201	CDC9955	G127A	G420B	H005A	IP1
ACX	CDC7203	CDC9960	G127B	G425A	H103A	IP2
ARACLOG	CDC7227	CFSP	G127X	G430A	H105A	J101A
ARESTE	CDC7423	CH18	G130A	G437A	H106A	J201A
ARESTGC	CDC7571	CHGB	G131A	G437X	H108A	J202A
ARESTI	CDC7728	CHGC	G132A	G442A	H109A	J203A
ARGB	CDC8072	CHGVv	G146A	G510A	H110A	J204A
ARGC	CDC8178	CHI	G146B	G520A	H115A	J205A
ARGCW	CDC8237	CHII	G158A	G530A	H120A	J311A
ARIA	CDC8388	CHIII	G170A	G540A	H121A	JAD
ARIB	CDC8460	CHIP	G172A	G542A	H201A	JAR1
ARIC	CDC8516	CP2HS	G175A	G545A	H202A	JAR2
ARID	CDC8517	CP3HS	G175B	G546A	H203A	JAR3
ARIE	CDC8579	CP3HSV	G179A	G550A	H204A	KACLOG
ARIF	CDC8684	CP4HS	G180A	G551A	H205A	L101A
ASACLOG	CDC8728	CPRACLOG	G180B	G555A	H301A	L102A
BA1	CDC8751	CVACLOG	G180C	G557A	H302A	L115A
BA2	CDC8779	DC1	G181A	G560A	H303A	L115B
BA3	CDC8839	DC2	G185A	G565A	H305A	L120A
BCACLOG	CDC8840	DC3	G185B	G570A	H306A	L121A
BP1	CDC8881	DPACLOG	G187A	G571A	H307A	L124A
BPACLOG	CDC9048	E06	G187B	G575A	H307B	L135A
BPHS	CDC9110	E12	G190A	G580A	H308A	L135B
BPHSV	CDC9195	EBACLOG	G190B	G598A	H309A	L147B
BT1	CDC9252	ENCACLOG	G190C	G635A	H310A	L170
CDC10013	CDC9263	ERAC1LOG	G190D	G701A	H312A	L201A
CDC10014	CDC9288	ERAC2LOG	G192A	G722A	H313A	L205A
CDC10015	CDC9379	ESACLOG	G192B	G724A	H315A	L205B
CDC10016	CDC9381	EWLTULOG	G194A	G725A	H401A	L210A
CDC10026	CDC9385	F301A	G195A	G740A	H402A	L215A
CDC10070	CDC9386	F302A	G197A	G742A	H403A	L221A
	CDC9387	F302B	G198A	G750A	H505A	L230A

Residential	Residential	Residential	Residential	Residential	Residential	Residential	Residential	Residential
L230B	L450A	LTX	OTTAA5	R141B	R370A	R463A	R654A	WE1
L230C	L451A	MGACLOG	OTTAA6	R141C	R372A	R464A	R655A	WE2
L238A	L460A	NGACLOG	OTTAB0	R147A	R372B	R469A	R690A	WE3
L239A	L462A	NLAACLOG	OTTAB1	R147B	R372C	R470A	R690X	WFACLOG
L239B	L465A	NLACLOG	OTTAB2	R203A	R372D	R475A	R6P1A	WIP1
L240A	L471A	NLHSV	OTTAB3	R203B	R373A	R490A	R6P2A	WIP2
L245A	L479A	NP1	OTTAB4	R203C	R374A	R494A	R6P3A	WLFACLOG
L247A	L480A	NP2	OTTAB5	R203D	R375A	R494B	R6P4A	WNP1
L250A	L481A	NSGRACLOG	OTTAB6	R210A	R376A	R494C	R701A	WNP2
L251A	L482A	OACLOG	OTTAC0	R210AH	R380A	R500A	RCACLOG	WPACLOG
L253A	L484A	ORACLOG	OTTAC1	R210AV	R381A	R501A	RUR25SW	WR
L254A	L488A	OTGTA1	OTTAC2	R211AH	R382A	R501B	RUR40ENE	WSACLOG
L255A	L490A	OTGTA2	OTTAC3	R212A	R383A	R501C	SBACLOG	WTACLOG
L260A	L491A	OTGTA3	OTTAC4	R214A	R385A	R502A	SBACLOG2	WW
L261A	L495A	OTGTA4	OTTAC5	R215A	R388A	R503A	SCCA	WWACLOG
L262A	L496A	OTGTA5	OTTAC6	R218A	R388B	R504A	SCCB	
L265A	L498A	OTGTA6	OTTAD0	R218B	R390A	R504B	SCCC	
L267A	L498B	OTGTB1	OTTAD1	R218C	R392A	R505A	SCCD	
L269A	L510A	OTGTB2	OTTAD2	R220AH	R392B	R505B	SCGBA	
L270A	L515A	OTGTB3	OTTAD3	R224AH	R3P0A	R510A	SCGBB	
L301A	L521A	OTGTB4	OTTAD4	R230AH	R3P1A	R517A	SCGBC	
L306A	L521B	OTGTB5	OTTAD5	R232AH	R3P2A	R520A	SCGCA	
L306B	L526A	OTGTB6	OTTAD6	R232B	R3P3A	R525A	SCGCB	
L306C	L526B	OTGTC1	POACLOG	R235AH	R3P4A	R530A	SCGCC	
L311A	L531A	OTGTC2	QRY1	R240AH	R3P5A	R533A	SCIA	
L311B	L532A	OTGTC3	QRY2	R260AH	R3P7A	R540A	SCIB	
L311C	L535A	OTGTC4	QRY3	R260AV	R3P7B	R540B	SCIC	
L311D	L542A	OTGTC5	R100A	R267AH	R3P9A	R540C	SCRACLOG	
L321A	L543A	OTGTC6	R101A	R270AH	R401A	R540D	SE	
L325A	L543B	OTHU1	R101B	R280A	R402A	R540E	SGACLOG	
L330A	L544A	OTHU1V	R101C	R285A	R403A	R560B	SHACLOG	
L334A	L545A	OTHU2	R104A	R286A	R405A	R560C	SOACLOG	
L336A	L576A	OTHU2V	R105A	R290A	R407A	R564A	SPACLOG	
L340A	L621A	OTHU3	R110A	R298A	R408A	R565A	SUACLOG	
L341A	L621B	OTHU3V	R115A	R303A	R409A	R572A	SWACLOG	
L345A	LBACLOG	OTHU4	R116B	R310A	R410A	R572B	TCACLOG	
L350A	LFC	OTHU4V	R120A	R315A	R411A	R580A	TVGBA	
L352A	LFCB	OTHU5	R121A	R321A	R426A	R587A	TVGBB	
L355A	LFGB	OTHU5V	R122A	R325A	R427A	R601A	TVGCA	
L358A	LFGBB	OTHU6	R123A	R326A	R430A	R602A	TVGCB	
L360A	LF	OTHU6V	R124A	R327A	R434A	R603A	TVIA	
L362A	LFIB	OTHU7	R126A	R327B	R452A	R604A	TVIB	
L365A	LFK	OTHU7V	R127A	R327C	R454A	R605A	USAC	
L365B	LFKB	OTHUH	R130A	R332A	R455A	R612A	VFACLOG	
L369A	LFKGBB	OTHUHV	R130B	R350A	R456A	R612B	VINFLO	
L370A	LGACLOG	OTTAA0	R140A	R351A	R457A	R620	VVAC	
L375A	LHOASLOG	OTTAA1	R140B	R352A	R458A	R630A	W	
L401A	LOTRR	OTTAA2	R140C	R353A	R460A	R635A	WDC1	
L423A	LOTRRLOG	OTTAA3	R140D	R356A	R462A	R640A	WDC2	
L425A	LRACLOG	OTTAA4	R141A	R360A	R462B	R650A	WDC3	

Commercial Land Tables

Commercial	Commercial	Commercial	Commercial	Commercial
CDR10174	CDR9515	TACSFL60	TACSRR160	TSFSHU2
CDR10175	CDR9520	TACSFL75	TACSRR30	TSFSHU20
CDR10324	CDR9521	TACSGR100	TACSRR45	TSFSHU4
CDR10418	CDR9522	TACSGR15	TACSRR60	TSFSHU6
CDR10419	CDR9523	TACSGR30	TACSRR75	TSFSHU8
CDR3080	CDR9525	TACSGR45	TACSTA100	TSFSJA10
CDR3456	CDR9526	TACSGR60	TACSTA15	TSFSJA12
CDR3640	CDR9592	TACSGR75	TACSTA30	TSFSJA2
CDR4276	CDR9595	TACSGT100	TACSTA45	TSFSJA20
CDR4353	CDR9597	TACSGT15	TACSTA60	TSFSJA4
CDR4354	CDR9600	TACSGT30	TACSTA75	TSFSJA6
CDR4720	CDR9693	TACSGT45	TACSTH100	TSFSJA8
CDR4898	CDR9694	TACSGT60	TACSTH15	TSFSLE10
CDR5186	CDR9727	TACSGT75	TACSTH30	TSFSLE12
CDR5364	CDR9881	TACSHU100	TACSTH45	TSFSLE2
CDR5756	T14TR1	TACSHU120	TACSTH60	TSFSLE20
CDR6815	T14TR2	TACSHU15	TACSTH75	TSFSLE4
CDR7249	T201A	TACSHU30	TRL1	TSFSLE6
CDR7618	T401A	TACSHU45	TRL2	TSFSLE8
CDR7653	T502A	TACSHU60	TRL3	TSFSLH10
CDR7813	T528A	TACSHU75	TSACLOG	TSFSLH12
CDR7813A	T537A	TACSJA100	TSFSFL10	TSFSLH2
CDR7813B	T550A	TACSJA15	TSFSFL12	TSFSLH20
CDR7939	TACSBA100	TACSJA30	TSFSFL2	TSFSLH4
CDR8221	TACSBA15	TACSJA45	TSFSFL20	TSFSLH6
CDR8318	TACSBA30	TACSJA60	TSFSFL4	TSFSLH8
CDR8580	TACSBA45	TACSJA75	TSFSFL6	TSFSRR10
CDR8838	TACSBA60	TACSLE100	TSFSFL8	TSFSRR12
CDR8882	TACSBA75	TACSLE120	TSFSGR10	TSFSRR2
CDR8930	TACSBUI00	TACSLE15	TSFSGR12	TSFSRR20
CDR8947	TACSBUI15	TACSLE150	TSFSGR2	TSFSRR4

Commercial	Commercial	Commercial	Commercial	Commercial
CDR8993	TACSBUE30	TACSLH30	TSFSGR20	TSFSRR6
CDR8993A	TACSBUE45	TACSLH45	TSFSGR4	TSFSRR8
CDR8993B	TACSBUE60	TACSLH60	TSFSGR6	TSFSTA10
CDR9040	TACSBUE75	TACSLH75	TSFSGR8	TSFSTA12
CDR9049	TACSCO100	TACSLH100	TSFSGT10	TSFSTA2
CDR9052	TACSCO15	TACSLH15	TSFSGT12	TSFSTA20
CDR9293	TACSCO30	TACSLH30	TSFSGT2	TSFSTA4
CDR9329	TACSCO45	TACSLH45	TSFSGT20	TSFSTA6
CDR9336	TACSCO60	TACSLH60	TSFSGT4	TSFSTA8
CDR9380	TACSCO75	TACSLH75	TSFSGT6	TSFSTH10
CDR9382	TACSFL100	TACSRR100	TSFSGT8	TSFSTH12
CDR9383	TACSFL15	TACSRR120	TSFSHU10	TSFSTH2
CDR9384	TACSFL30	TACSRR15	TSFSHU12	TSFSTH20
	TACSFL45	TACSRR150		TSFSTH4
				TSFSTH6
				TSFSTH8