

The seal of the Texas Comptroller of Public Accounts is visible in the background. It features a five-pointed star in the center, surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER" are arched over the top, and "TEXAS" is at the bottom.

Glenn Hegar

Texas Comptroller of Public Accounts

Electronic Appraisal Roll Submission

Record Layout and Instructions Manual

April 2017

Texas Administrative Code

Title 34: Public Finance
Part 1: Comptroller of Public Accounts
Chapter 9: Property Tax Administration
Subchapter H: Tax Record Requirements
Rule §9.3059: Certification of Appraisal Roll

- (a) The chief appraiser shall certify a copy of the annual appraisal roll for the appraisal district to the Comptroller of Public Accounts. The appraisal roll shall be submitted to the comptroller by the deadlines and in the form and manner provided in the Electronic Appraisal Roll Submission Record Layout and Instructions Manual published by the comptroller.
- (b) If requested in writing to the director of the comptroller's property tax assistance division by the chief appraiser at least 30 days before the applicable deadline for submission of an appraisal roll, the deadlines may be waived, but only if the appraisal district can show good cause for late submission.
- (c) The director of the comptroller's property tax assistance division shall deliver a written determination of the request for waiver provided in subsection (b) of this section, by e-mail, facsimile transmission or regular first-class mail. An appraisal district may appeal the denial of a waiver to the comptroller. The comptroller shall decide each appeal by written order and shall deliver a copy of the order to the chief appraiser by e-mail, facsimile transmission or regular first class mail.
- (d) The Comptroller of Public Accounts will periodically revise the Electronic Appraisal Roll Submission Record Layout and Instructions Manual. Copies of this publication can be obtained from the Comptroller of Public Accounts, Property Tax Assistance Division, P.O. Box 13528, Austin, Texas 78711-3528. Copies may also be requested by calling the toll-free number 1-800-252-9121. In Austin, call 1-512-305-9999. Email requests may be directed to ptad.ears@cpa.texas.gov.

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Overview of the 2017 Electronic Appraisal Roll Submission Process

Introduction

Since 1991, the Texas Comptroller of Public Accounts' Property Tax Assistance Division (PTAD) has worked to improve its Property Value Study (PVS) through the electronic transfer of information. In a forward-looking move, the Comptroller's office in 1991 proposed a joint project with appraisal districts aimed at obtaining appraisal roll data to improve the PVS, while simplifying the system for reporting local value to the division. Several pioneering appraisal districts joined the project in its first year. Currently, all 253 appraisal districts participate in the electronic submission process.

Simplified Reporting

The Electronic Appraisal Roll Submission (EARS) requires appraisal districts to provide appraisal roll information in a standard electronic format. The Comptroller's office continues to work with appraisal districts to successfully submit electronic appraisal roll information.

Before EARS, appraisal districts and school districts went through a yearly process of creating self-reports of their property value on hard-copy forms. Now, appraisal districts submit the required data to PTAD in the standard electronic format. The Data Security and Analysis Team verifies the self-report generated by EARS against the certified recap provided by the appraisal district. If there are material discrepancies, the EARS file will be rejected, and the appraisal district is required to correct discrepancies and resubmit the EARS file and corrected re-caps. To get a copy of the self-report generated from EARS, contact the Data Security and Analysis Team at 800-252-9121 or 512-305-9999 (press 2 to access the menu and then press 2 again).

Improved Property Value Study

Electronically generated reports of local value can be more accurate than hard-copy reports. In addition, PTAD uses electronic data to generate stratification reports, to randomly select properties for appraisal in the PVS and for review during the Methods and Assistance Program.

Improved Statewide Information

PTAD regularly responds to information requests from taxing units, appraisal districts, state and local elected officials and the public. Improving the database by adding appraisal record information greatly expands the information available.

Who Benefits?

Appraisal districts benefit from participating in the EARS process because they do not have to complete several required reports. School districts and other taxing units benefit when their appraisal districts participate because they do not have to complete hard-copy reports each year.

With an electronic appraisal roll, PTAD generates the following reports:

- School District Report of Property Value;
- County Report of Property Value; and
- City Report of Property Value.

Important Changes for 2017

There are no changes in the field layout for 2017. Some fields have the description clarified. There are changes to the edits on some records. See **Exhibit 4** for a complete list and description of all new or changed fields.

PTAD Staff Assistance

PTAD staff is available to answer questions about the submission process and the detail of data elements. You can contact the Data Security and Analysis Team by email at ptad.ears@cpa.texas.gov or by phone at 800-252-9121 or 512-305-9999 (press 2 to access the menu and then press 2 again).

How PTAD Receives Submission

PTAD maintains a secure FTP site for EARS submissions at privateftp.cpa.texas.gov/incoming/ptad_ears. This FTP site requires software other than the normal Internet browsers for access. The software must support

the SFTP protocol for file transfers. You must also be a registered user. If you have questions or problems using this site, please contact Kathy Garza at 512-475-0566 or by email at kathy.garza@cpa.texas.gov or Les Adam at 512-305-9920 or by e-mail at leslie.adam@cpa.texas.gov.

When you place a file on our FTP site, please notify us by e-mail at ptad.ears@cpa.texas.gov.

As part of our continuing effort to improve this process, PTAD is examining other possible methods of file submission. If a different method of submission is authorized, PTAD will notify the appraisal districts by e-mail.

Please name the file in the following format: XXXEARSMMDDYY.txt ('XXX' = appraisal district number and MMDDYY is the date the file is submitted). Each submission must be accompanied by a Media Information Form (MIF) and a computer-generated recap for each taxing unit that includes category values, exemption totals and the agriculture valuation breakdown including the prior land-use classes for wildlife and timber in transition.

The MIF, EARS data file and certified recaps should be compressed into one file using WinZip or a similar program that uses a WinZip compatible compression format. Please name the zip file in the same format as the data file.

The MIF requires the signature of the chief appraiser to certify that the submission is a true and correct certified appraisal roll. The form provides important information about the number of records for each type and contact information.

NOTE: Any submission that does not have a data file, an MIF and a complete set of recaps will not be accepted. All files should be included in one zip file placed on the FTP site.

Appraisal Roll Submission

Submission Deadlines

Pursuant to Comptroller Rule 9.3059 electronic appraisal roll submission by the deadlines shown below is mandatory for all appraisal districts. Deadline extensions may be requested as discussed below.

June 1: Deadline for filing a preliminary test submission. This is not required. However, it may identify issues and result in a smoother submission process. Appraisal districts that have new computer systems or software vendors are encouraged to submit test files. If an appraisal district has problems with their test submission, it may be possible to submit a test file after this date to verify changes made were correct. This must be arranged with PTAD before submitting the file.

Aug. 1: Deadline for filing a final submission with certified values for any appraisal district with fewer than 200,000 taxable parcels but more than 10,000 parcels, excluding Category G parcels. In determining the number of parcels, be sure to use Category D parcels, not acres.

Sept. 1: Deadline for filing a final submission with certified values for any appraisal district with fewer than 10,000 or more than 200,000 taxable parcels, excluding Category G parcels. In determining the number of parcels, be sure to use Category D parcels, not acres.

Extensions

Comptroller Rule 9.3059 requires that requests for deadline extensions **be filed by the chief appraiser with the PTAD director at least 30 days** in advance of the applicable deadline. The PTAD director may waive the deadline if the appraisal district can show good cause for a late submission. Good cause is an event outside the appraisal district's control causing an inability to comply with the deadline and may include serious computer problems. The extension request must be in writing, state the reasons for the extension request and state the amount of time needed to comply. Every effort will be made to grant extensions; however, PTAD staff must have adequate time to properly review and process the data for use in the PVS.

Media Information Form (MIF)

The MIF must be completed and enclosed each time you provide an electronic submission. Submissions will

not be processed without the completed form. If you use an in-house form, make sure it has the name and phone number of the individual to contact in case of errors or problems with the submission. A PDF version of the MIF is available on the Comptroller's website at comptroller.texas.gov/taxinfo/taxforms/50-792.pdf.

Electronic Submission of Appraisal Roll Data

The appraisal roll submission includes information on each parcel of property, regardless of whether the appraisal review board has approved the property record.

All of the record types described below must be placed into one file for submission to PTAD. *Please do not submit separate files with the record types separated.*

Information to be Submitted after Acceptance of EARS Files

The EARS record layout does not include all of the information required to determine taxable value. Once the EARS file is accepted, the following forms must also be submitted for each school district, county or city:

- *County Report of Property Value - 2017 Short Form (50-250)* including effective and rollback tax rates, adopted tax rates, actual tax levy and information on deferred taxes;
- *City Report of Property Value - 2017 Short Form (50-109)* including effective and rollback tax rates, adopted tax rates, actual tax levy and information on deferred taxes;
- *School District Report of Property Value - 2017 Short Form (50-108)* including effective and rollback tax rates, adopted tax rates, and actual tax levy;
- *Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly and Disabled (50-253);*
- *Report on Value Lost Because of School District Participation in Tax Increment Financing (50-755),* if applicable;
- *Report on Value Lost Because of Value Limitations under Tax Code Chapter 313 (50-767),* if applicable;

- *Report on Value Lost in a School District Because of Deferred Taxes, if applicable (50-851); and*
- *Special District Spreadsheet including market value, taxable value, tax rates, and levies, (to be submitted electronically only), if applicable.*

Templates for these forms can be found on the Comptroller's website at comptroller.texas.gov/taxinfo/taxforms/02-form13.html.

NOTE: Copies of these forms and their supporting documentation in Adobe PDF format should be placed on our FTP site in one zipped file. DO NOT FAX FORMS TO PTAD.

Description of Record Layouts

The following records contain information on a single account. Each of these records must be reported for each account in your appraisal district.

- **Account Parcel Address & Legal Description (APL):** This record contains the legal description of a property.
- **Account Owner Name & Address (AND):** This record contains the percentage ownership for each owner of a property and a unique owner identification (ID) code number if your appraisal district uses owner ID numbers.
- **Account Jurisdiction (AJR):** This record contains the exemption amounts granted by each taxing unit for the account, property category code, market value and taxable value for the account. If an account has multiple property classifications, a separate AJR record **MUST** be created for each category of property.

If an account is related to another account and they are used and appraised as one property, the records must indicate this by the use of a parent account number. You may choose to report the related properties as either one account with one record or as separate accounts with parent account indicators. Please refer to the *Texas Property Tax Assistance Property Classification Guide* (comptroller.texas.gov/taxinfo/proptax/pdf/96-313.pdf) for more information on the use of the parent account number field.

Example:

There is a house on a lot with a vacant lot next to it, both owned by the same person and used for his

daily residential activities. This may be reported as one Category A account or as one Category A account and one Category C with the same parent account number for both records.

- **Account Category Detail (ACD):** This record contains appraisal information for the property specific to each category of property. The record should have a description of the primary structure on the property if there is more than one structure per category. Create one record for each category of property on an account.
- **Ag Use Account Detail (AUD):** This record details information on agricultural land use. If the property is receiving productivity value, an AUD record **MUST** be created for each type of agricultural use. This requires one or more records for each taxing unit for each account.
- **Top 10 Taxpayers (TU2):** These records contain information on the top 10 taxpayers in the taxing unit. Each record contains information on one taxpayer and that taxpayer's ranking (10 records per taxing unit). These records are only submitted for school districts and cities. Top 10 taxpayer records must be submitted for all school districts and cities in the appraisal district that have any taxpayers with a taxable value greater than zero (0). Do not include records for taxpayers that have a taxable value of zero (0).
- **Required Recaps:** Summing the AJR or AUD records creates each taxing unit's report of property value. Each of the totals must balance to the chief appraiser's certified recap. This comparison of values is one way PTAD verifies the EARS submission is accurate for each appraisal district. This is also why your submission will not be accepted unless a copy of the recap is submitted with your certified EARS files. The certified recap should be produced from the main computer system and should be a copy of the recap submitted to the taxing unit. It should not be a special recap generated from the EARS file only.
- Recaps must include the breakdown of category values, exemptions and losses and land classes that are receiving agricultural value. Include previous land classes for wildlife management and transition to timber and forest and soil types for timberland at productivity and restricted use.

Field Formats

All fields are entered as alphanumeric or numeric.

- Alphanumeric fields may contain any character – spaces, letters, numbers or special characters. If the data does not fill the field, please fill the field with spaces on the right side of the data until the proper field length is reached.
- Numeric fields only contain numbers. NO decimal points, commas, dollar signs or other characters may be entered into numeric fields. Numeric fields have an implied decimal point. All numeric fields are defined with a total length and the number of decimal places (to the right of the implied decimal point). The difference between the total length and number of decimal places is the number of digits to the left of the implied decimal point. If the number does not fill the field, please fill the field with leading zeros until the proper field length is reached.

Examples:

- ✓ A format of 12/3 is entered into the field as “9999999999999999” and implies a format of 999,999,999.999 or nine digits to the left of the decimal point and three digits to the right of the decimal point.
- ✓ A format of 7/6 is often used to describe percentages. 100 percent is represented as 1.000000 and entered into the field as “1000000”.
- ✓ A format of 12/3 would appear as “000000099999” to represent a value of 99.999.

How to Sort Records

The following record types are used to define the information for each of the properties. All of these record types are required in defining each property, except that the AUD record is only needed when defining agricultural property types.

AND, AJR and ACD records must have at least one occurrence and can have multiple occurrences depending on the nature of the property. AUD records are not required for each property, but can have multiple occurrences when needed. Record type TU2 can have a maximum of 10 occurrences per taxing unit. **Exhibit 1** indicates each record type, description and the number of allowed occurrences.

Exhibit 1: Record Types and Description

Record Type	Description	Number of Occurrences
APL	Account Parcel Address Record	1 only
AND	Account Owner & Address Record	1 to many
AJR	Account Jurisdiction Record	1 to many
ACD	Account Category Detail Record	1 to many
AUD	Ag Use Account Detail Record	0 to many
TU2	Top 10 Taxpayers Record	1 to 10

In order for PTAD to accurately process the properties submitted, we ask that you sequence the records in the order described above. Each property would then be comprised of a grouping of record types. These groupings are delimited by the APL record, which indicates the beginning of a new property and an ACD or AUD record, which indicates the end of that property’s information. **Exhibit 2** offers an example of the requested sequencing of record groupings.

Exhibit 2: Example of Record Groupings

Property #1	Property #2	Property #3
APL	APL	APL
AND	AND	AND
AJR	AJR	AJR
AJR	AJR	ACD
AJR	ACD	AUD
ACD	ACD	
ACD	AUD	
	AUD	
	AUD	

If any of the required data elements in any of the record types are rejected due to EARS edits, the entire record of which the offending data is a part will be rejected. If enough records are rejected, the entire file will be rejected. All invalid data must be revised at a record/element level, and the entire file must be resubmitted for reprocessing.

Common Errors

Each year PTAD receives test-submission data from appraisal districts. Over the years, PTAD has noticed that common errors occur with several appraisal districts. Your electronic data should be error-free. The following are some examples of errors that occur frequently.

- Duplicate Account Number and Category Codes.** You cannot have two AJR records with the same account number, short account number and category

code under the same taxing unit number. Our system creates a unique record identifier for each AJR record by concatenating the CAD ID (AJR02), Taxing Unit ID (AJR04), County Fund Type Indicator (AJR05), Comptroller’s Category Code (AJR19), Account Number (AJR03) and Short Account Number (AJR74). Having a duplicate unique record identifier may stop processing and cause your entire file to be rejected. The validation for non duplicates, applies to City, County and ISD records.

Example:

If you have a property with 100 acres, farm and ranch improvements, and a residential improvement on the land and the owner designated 10 acres as his homestead, the residential improvement and 10 acres would be coded as Category E. You would code the 90 acres receiving productivity value as Category D1 and the farm and ranch improvements as Category D2 for this one account. In summary, you would have three AJR records for this one account under one taxing unit with three different category codes. You would also have at least two taxing units (the county and the ISD) for the property. **Exhibit 3** offers a graphic representation of this example.

Exhibit 3: Example of Category Coding

Account	Taxing Unit	Category	Acres
XX99008899088	000-000-00	E	10
XX99008899088	000-000-00	D1	90
XX99008899088	000-000-00	D2	0
XX99008899088	000-901-02	E	10
XX99008899088	000-901-02	D1	90
XX99008899088	000-901-02	D2	0
Total:			100

- **Incorrect Parent Account Numbers.** The parent account number should be used to identify those accounts that are part of a related group or part of a single economic unit. If the two accounts would be sold together, this would constitute a single economic unit. An example of a single economic unit is a home where the property owner bought the vacant lot adjacent to his property to use as a larger lawn area. The two properties might be carried on separate accounts but would be sold together.

This field should be left blank if the account listed is not part of a larger property or group of accounts.

- **Not Indicating the Properties Subject to Chapter 313 Agreements.** Properties that are covered by a Chapter 313 Agreement must have field AJR56 set to “Y”.
- **Tax Ceiling Amount.** The tax ceiling amount should be entered as the exact amount including dollars and cents, with no decimal point. When the amount is a whole dollar amount, the “00” must be included for the cents to show it as a whole dollar amount.
- **Improper Land Use Classification.** The land type field (AUD08) must have a proper use code when income type (AUD07) indicates open-space use land. The prior land type field (AUD13 or AUD15) must have a proper use code when the land type field is either wildlife or timber in transition. In the past, these errors were overridden and the land use was coded as native pasture (NATP). **These errors will no longer be overridden and will cause the record to be rejected.**
- **Unnecessary Records.** PTAD has stopped collecting individual data records (AJR/AUD Records) for CADs and special purpose districts. These records do not need to be included in the EARS file. CAD values are calculated by summing the market values of all properties in the ISDs in the CAD. Special purpose district market and taxable values are collected by use of a spreadsheet submitted after the EARS file is accepted, when the short forms are submitted.
- **Exemption Amount Submitted in Incorrect Field.** Records are received with an exemption amount in the historical or other fields when the exemption is either a totally exempt category or a different exemption that is named in the AJR records. To ensure proper credit in the PVS, exemptions must be reported in the correct fields. **NOTE: Exemption amounts will not be moved to different fields than indicated in the EARS record. Not all exemptions are given full credit in the PVS.**
- **No Top Ten Taxpayer Records Submitted with File.** Each EARS file must include all of the top ten taxpayer records for each taxing unit required. If your computer system cannot include the Top Ten Taxpayers records in the EARS file, they **MUST** be submitted in an electronic computer-readable spreadsheet format using the template provided by PTAD.
- **Incomplete Recaps Submitted with File.** The recaps must be submitted at the same time as the data file. The recaps must show a breakdown of the category values, a listing of all exemption totals,

the agricultural valuation breakdown including the breakdown of the timber and wildlife values and the agricultural price per acre schedule.

- **Taxing Unit ID.** Each taxing unit ID (AJR04) must match the IDs listed in the *Appraisal District Directory* (comptroller.texas.gov/propertytax/references/directory/cad/). Anything other than these IDs in your appraisal district will be rejected. If a new taxing unit has been established, please call PTAD to receive an assigned ID number for the new taxing unit.

Example:

Taxing unit 0000000 would be rejected because it is not a valid taxing unit.

- **PTAD Category Codes.** Category codes accepted for each record are listed in field AJR19 description. Anything other than these codes will be rejected. Please review the *Texas Property Tax Assistance Property Classification Guide* (comptroller.texas.gov/taxes/property-tax/docs/96-313.pdf) for further explanation of changes in property classification. In this publication, the use of Category X? is a reference to any of the different X categories, such as XA or XM.
- **Account Taxable Value (AJR27).** Please calculate this field as shown below.
Add AJR21, AJR25, AJR35 and AJR46 to arrive at market value. Then subtract the sum of AJR06, AJR07, AJR08, AJR09, AJR10, AJR11, AJR13, AJR14, AJR15, AJR16, AJR17, AJR24, AJR30, AJR31, AJR36, AJR40, AJR41, AJR45, AJR64, AJR73, AJR76, AJR82, AJR83 and AJR84.
- **AUD Record versus AJR Record.**
 1. Please check the AUD record totals by land type against the appraisal district's recaps for each taxing unit.
 2. The sum of all AUD records by taxing unit should equal the sum of the Category D1 AJR records for each taxing unit.
 - the sum of AUD10 (acres) must equal the sum of AJR22 (acres), if AJR19=D1;
 - the sum of AUD14 (market value of qualified land) must equal the sum of AJR21, if AJR19=D1; and

- the sum of AUD11 (productivity value) must equal the sum of AJR23, if AJR19=D1.

- **Incomplete/improper Date Sold Fields.** PTAD will begin using data contained in the EARS files to test for indications of sales chasing as required by state law. To accomplish this, the date sold field must be completed and properly formatted. Some cases were also found where there was no most recent sales date, but there was a second most recent sales date. **This field will now be checked and must be completed properly.**

Summary of Changes for 2017 Electronic Submission

The edit for field AJR28 (All Homesteads Before Exemptions) has been changed. The new edit is that the value must be less than or equal to the sum of AJR21 (Category Market Value Land (Before Any CAP) Amount) plus AJR25 (Category Market Value of Improvements (Before any CAP) Amount) plus AJR35 (Personal Property Value Amount) plus AJR46 (Mineral and Sub-Surface Interests in Land Value). The old edit had that it must equal this combination of values. .

The edit that was applied in 2016 to the field AJR35 (Personal Property Value) was modified to exclude Category F2. This was done to accommodate the CADs where windfarms were being placed in personal property and reported in accordance with PTAD instructions in category F2.

The edit to field AJR42 has been changed to remove the 20% limit. The previous edit required the field to be between zero and 20%. The new edit tests for it to be numeric and greater than or equal to zero. This has been changed to accommodate taxing units that adopt a fixed amount instead of the statutorily required percentage local optional homestead exemption. In certain cases, the fixed amount would work out to greater than 20% of the property value.

The description for field AJR89 has been changed to allow for more variety in the indicator. When the field was reinstated, the new system designated it as a yes or no field. The old system used a numeric designator of 1, 2, or 3 to indicate how the ceiling was justified if it applied. Due to confusion, PTAD accepted either answer. The description and edit have been modified to explicitly allow either answer.

An edit has been added for field APL04, Parcel Address. The edit checks to insure that the field is not left blank or filled with spaces. Please report the physical address of the property. For accounts that have only minerals in place or personal property, please report whatever your district uses to determine the taxable situs.

The edit for AJR86, Previous Year Comptroller’s Category Code has been modified to not accept X as a valid category. Category X was changed in 2013 to separate into the subcategories such as XA, XB, etc.

Since all property should be reappraised once every three years, all Category X property should have been reclassified into the new categories no later than 2016.

The edit for AJR51, Local Optional Percentage Homestead Exemption Indicator, that required the field to be a Y if there was a percentage offered has been removed. Many systems correctly placed a number in the percentage field if there was a local optional exemption offered, even if the property did not qualify for it. This edit then caused an error on the field so it has been removed.

Exhibit 4: Record Layout Changes: January 2017 Release

Field ID	Field Name	Description of Change
AJR28	Market Value of All Homesteads Before Any Exemption Amount	A new edit was added to test that the value of a homestead is less than or equal to the total reported market value of the account.
AJR35	Personal Property Value	Edit checking to ensure that no personal property value was reported In category F2 was removed to accommodate windfarms
AJR42	Local Option Homestead Exemption Percentage	Edit checking was changed to remove the 20 percent maximum
AJR89	Tax Ceiling Indicator	The description of the field was changed to allow a Y/N Indicator or a 1, 2 or 3 indicator. The edit was also changed to reflect this policy.
APL04	Parcel Address	The parcel address must be included and cannot be left blank.
AJR86	Previous Year Comptroller’s Category Code	This field may be left blank if the property did not exist in the previous year. It may no longer contain the Category X.
AJR51	Local Optional Percentage Homestead Exemption Indicator	The edit requiring this field to be Y when AJR42 (Local Optional Percentage Homestead Exemption) is greater than 0 has been removed.

Exhibit 5: Record Layout Changes for 2010-2016

2016 Record Layout Changes

Field ID	Field Name	Description of Change
APL04	Parcel Address	The situs (location) address of the property identified. The address includes the street, apartment or suite number (if any), city or other alphanumeric description for locating the property. EXAMPLE: 100 West Main, Suite 100, Austin
APL18	Confidentiality	Field indicating that the property owner has requested the address to be confidential. Enter “Y” or “N”

Exhibit 5: Record Layout Changes for 2010-2016 (continued)

Field ID	Field Name	Description of Change
AJR07	State-Mandated Homestead Exemption Amount (Actual Amount Granted)	<p>School Districts – The amount granted, in whole dollars, for any state-mandated general homestead exemption for a qualified homestead for the taxing unit identified. State law mandates school districts grant an exemption of \$25,000 in value for qualified homesteads. This amount must not exceed the base value of the homestead.</p> <p>EXAMPLE: Value of Home: \$30,000 Maximum Exemption: \$25,000</p> <p>EXAMPLE: Value of Home: \$15,000 Maximum Exemption: \$15,000</p> <p>Counties – Counties with farm-to-market/flood control tax are required to grant \$3,000 in value (with an exception amount if the homeowner also receives any over-65 or disability exemptions for the county).</p> <p>EXCEPTION: If the county grants the farm-to-market/flood control tax [FM/FC tax] and also grants the local option over-65/ disabled homestead exemption, the homeowner qualifying for both does NOT combine the two exemptions or split the exemption. The homeowner receives only the local option age 65 or older/disabled exemption for the FM/FC tax. (See Tax Code Section 11.13[g].)</p> <p>EXAMPLES: 000025000 represent \$25,000 exemption for a school district record. 000003000 represent \$3,000 exemption for county with FM/FC tax for the county record. (Applies to ISD & County only)</p>
AJR60	All Homesteads Before Any Exemptions Indicator	<p>An indicator that the property qualifies for a homestead exemption regardless of amount granted. Enter "Y" or "N" (Applies to all taxing units)</p>
AJR88	TIRZ Indicator	<p>An indicator that the property is in a Tax Increment Reinvestment Zone. Enter "Y" or "N". (Applies to all taxing units)</p>
AJR89	Tax Ceiling Indicator	<p>An indicator that the property owner has established a tax ceiling. The ceiling may apply because the homeowner is over 65, or because the homeowner is a surviving spouse of the recipient of such a ceiling, and the surviving spouse is over 55.</p> <p>1 - Age 2 - Disability 3 - No</p>
AJR90	Tax Ceiling Amount	<p>Enter the amount of the tax ceiling. The ceiling should be the exact amount in dollars and cents. Do not include a decimal point. Example: 00000085972 represents a tax ceiling of \$859.72 00000120000 represents a tax ceiling of \$1,200.00</p>
AJR91	Amount of New Construction	<p>Enter the value of any new construction on a property. Do not enter repair or maintenance costs. EXAMPLE: A homeowner adds a room to the house that is worth \$20,000. 00000020000 represents \$20,000 in new construction.</p>

2015 Record Layout Changes

Field ID	Field Name	Description of Change
AJR88	TIRZ Indicator	Added a field to indicate if a property is included in a TIRZ.
AJR89	Tax Ceiling Indicator	Added a field to indicate if an account is subject to a tax ceiling due to the homeowner being 65 or over or disabled, or a surviving spouse who is 55 or over.
AJR90	Tax Ceiling Amount	Added a field for the current tax ceiling on a property, if applicable.

Exhibit 5: Record Layout Changes for 2010-2016 (continued)

Field ID	Field Name	Description of Change
APL05	Legal Description	These fields are now mandatory instead of optional fields.
APL08	Date of Sale	
APL09	New Property Indicator	
APL11	Second Most Recent Sale Date	
APL13	ARB Hearing Indicator	
APL14	ARB Adjustment Code	
APL15	Property Market Value Before ARB Adjustment	
APL16	Market Area Code	
AND11	Percent Ownership	
ACD06	Standard Industrial Code	
ACD08	Number of Bedrooms	
ACD09	Number of Bathrooms	
ACD10	CACH Indicator	
ACD11	Year Built	
ACD12	Construction Type/Class	
ACD13	Number of Stories	
ACD14	Subdivision/Neighborhood Code	
ACD18	NAICS Code	

2014 Record Layout Changes

Field ID	Field Name	Description of Change
APL08	Date of Sale	These fields are now mandatory instead of optional fields.
APL11	Second Most Recent Sale Date	
AJR06	Local Option Percentage Homestead Amount	Field length was changed to 11 digits.
AJR07	State Mandated Homestead Exemption Amount	
AJR08	State Mandated Over 65/Over 55 Surviving Spouse Homeowner Exemption Amount	
AJR09	State Mandated Disabled Homeowner Exemption Amount	
AJR10	Local Option Over 65/Over 55 Surviving Spouse Homeowner Exemption Amount	
AJR11	Local Option Disabled Homeowner Exemption Amount	
AJR12	Total Exemption Amount	
AJR13	Local Option historic Exemption Amount	
AJR14	Solar/Wind Powered Exemption Amount	
AJR15	State Mandated Disabled/Deceased Veteran Exemption Amount	
AJR16	Other Exemption Amount	
AJR17	Total Appraised Value Lost Due to Tax Abatement Agreements (County and City Only)	
AJR31	Pollution Control Exemption Loss Amount	
AJR36	Prorations Loss to Property Changing Totally Exempt Status	
AJR38	Levy Loss to Tax Deferral of Over 65 or Increasing Home Taxes	
AJR39	Capped Value of Residence Homesteads	
AJR40	Value Loss to the 10 Percent Cap on Residence Homesteads	
AJR41	Water Conservation Initiatives Exemption Loss Amount	
AJR45	Low Income Housing Amount	
AJR64	Total Appraised Value Lost to State-Mandated 100 Disabled or Unemployable Veterans Homestead Exemption	
AJR44	Total Appraised Value Lost Due to Tax Abatement Agreements (Schools Only)	Updated field description and edit to FIELD NOT USED (leave blank).
AJR78	Surviving Spouse 100% Disable Veteran Indicator	Added a field to indicate that the surviving spouse qualified for the 100 Percent Disabled Veteran Exemption (Tax Code Section 11.131). The amount is reported in field AJR64.

Exhibit 5: Record Layout Changes for 2010-2016 (continued)

Field ID	Field Name	Description of Change
AJR79	Surviving Spouse Deceased Service Member	Added a field to indicate that the surviving spouse of a member who died while on active duty was eligible for the 100 Percent Disabled Veteran Exemption (Tax Code Section 11.132). The amount is reported in field AJR64.
AJR80	Disabled Veteran Charity Donated Home Indicator	Added a field to indicate that the property was eligible for the home donated to a disabled veteran by a charity exemption (Tax Code Section 11.132). The amount is reported in field AJR83.
AJR81	Energy Storage System Exemption Indicator	Added a field to indicate that the property was eligible for an exemption for property used for energy storage (Tax Code Section 11.315). The amount is reported in field AJR82.
AJR82	Energy Storage System Amount	Added a field to record the amount of an exemption for property used for energy storage (Tax Code Section 11.315).
AJR83	Disabled Veteran Charity Donated Home Amount	Added a field to record the amount of the exemption for property that was eligible for the home donated to a disabled veteran by a charity exemption (Tax Code Section 11.132).
AJR84	Methane Capture at a Land Fill Amount	Added a field to record the amount of an exemption for property used for methane capture at a land fill (Tax Code Section 11.311).
AJR85	Methane Capture at a Land Fill Indicator	Added a field to indicate that the property was eligible for an exemption for property used for methane capture at a land fill (Tax Code Section 11.311).
AJR86	Previous Year Comptroller's Category Code	Added a field to report the Comptroller's Category Code for the record in the previous year's EARS file.
AJR87	Previous Year Total Market Value	Added a field to record the market value (land, improvement, personal property, and mineral values) that was reported for the record in the previous year's EARS file.

2013 Record Layout Changes

Field ID	Field Name	Description of Change
APL07	Most Recent Sales Price	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AJR12	Total Exemption Amount (Absolute)	Updated edit – If $AJR12 > 0$ and $AJR19 = "XV"$ then AJR06, AJR07, AJR08, AJR09, AJR10, AJR11, AJR13, AJR14, AJR15, AJR16, AJR17, AJR24, AJR30, AJR31, AJR36, AJR38, AJR40, AJR41, AJR44, AJR45, AJR64, AJR73, and AJR76 must = 0.
AJR19	Comptroller's Category Code	Updated the list of acceptable codes to match the new classification guide.
AJR77	Parent Account Number	Added a field used to tie multiple AJR records to one property.
ACD04	Comptroller's Category Code	Updated the list of acceptable codes to match the new classification guide.
AUD08	Land Type	Updated the edit to reject the record if the type is invalid.

2012 Record Layout Changes

Field ID	Field Name	Description of Change
APL04	Parcel Address	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AND04	Name/Address Line 1	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AND05	Name/Address Line 2	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AND06	Name/Address Line 3	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AND07	Name/Address Line 4	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AND08	City	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AND09	State	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.

Exhibit 5: Record Layout Changes for 2010-2016 (concluded)

Field ID	Field Name	Description of Change
AND10	Zip Code	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AND12	Fiduciary Indicator	Updated field description and edit to FIELD NOT USED (leave blank). Your submission will be rejected if field is not left blank.
AJR04	Taxing Unity ID Code	Special District no longer required to be reported in submission.
AJR19	Category	Category H will be changed to H1. Add Category H2 for Personal Property in Transit.
AJR75	Community Land Trust Indicator	Added field description and edit – An indicator that the property qualifies as a Community Land Trust. Enter “Y” or “N.”
AJR76	Community Land Trust	Added field description and edit – local optional Community Land Trust exemption (Tax Code Section 11.1827)
AUD04	Taxing Unit ID Code	Special Districts are no longer required to be reported in submission.
TU203	Taxing Unit ID Code	Special Districts are no longer required to be reported in submission.

2011 Record Layout Changes

Field ID	Field Name	Description of Change
AJR12	Total Exemption Amount (Absolute)	Updated edit – If AJR12 > 0 and AJR19 = “X” then AJR06, AJR07, AJR08, AJR09, AJR10, AJR11, AJR13, AJR14, AJR15, AJR16, AJR17, AJR24, AJR30, AJR31, AJR36, AJR38, AJR40, AJR41, AJR44, AJR45, AJR64, AJR73 must = 0
AJR27	Account Taxable Value	Updated edit – AJR27 must = market value (the sum of (AJR21 + AJR25 + AJR35 + AJR46) minus exemption total (the sum of AJR06 + AJR07 + AJR08 + AJR09 + AJR10 + AJR11 + AJR13 + AJR14 + AJR15 + AJR16 + AJR17 + AJR24 + AJR30 + AJR31 + AJR36 + AJR40 + AJR41 + AJR44 + AJR45 + AJR64 + AJR73)
AJR60	All Homesteads Before Any Exemptions	Added edit and message – If AJR60 = “Y” then AJR28 > 0. All Homesteads >0 but indicator not = “Y”.

2010 Record Layout Changes

Field ID	Field Name	Description of Change
AJR56	Chapter 313 Value Limitation Indicator	Added field description wording. An indicator that the property qualifies for an economic development value limitation under Tax Code Chapter 313.
AJR64	Total Appraised Value Lost to State- Mandated 100 percent Disabled or Unemployable Veterans Homestead Exemption	Added field description wording: The value loss, in whole dollars, for the state-mandated 100 percent disabled or unemployable veterans homestead exemption. This value should represent the remainder of the property’s market value after reduction for the state-mandated \$15,000 homestead exemption and the \$10,000 homestead exemption for homeowners age 65 or older or their age 55 or older surviving spouse; if applicable.
AJR65	Land Units	Updated field description and edit. Removed reference to D2. Acres are no longer required as the land unit for category D2.
AJR66	State-Mandated 100 percent disabled or Unemployable Veterans Homestead Exemption Indicator	Added field description wording: An indicator that the property qualifies for the state-mandated 100 percent disabled or unemployable veterans homestead exemption.

Appendices

Appendix 1: Account Parcel Address and Legal Description Record Layout (APL)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
APL01	Record Type	Alpha-numeric	3		1	3		For this record, use "APL." Generate one record for each account.
APL02	CAD ID Code	Numeric	3	0	4	6		The numeric identification code for each appraisal district as assigned by PTAD. This three-digit code is unique to the appraisal district, not the county. The codes are used in the Appraisal District Directory published by PTAD. They run from "001" to "254." You are only sending data for your appraisal district, so this number should always be the same. EXAMPLE: 001 - Anderson County Appraisal District 002 - Andrews County Appraisal District And so on.
APL03	Account Number	Alpha-numeric	25		7	31	APL03 through AUD03 APL12	The unique long code that your appraisal district uses to identify a specific property. Also referred to as the geographic account number. EXAMPLE: N6650-00-001-0012-00 Note: Please provide the short account number, sometimes referred to as the 'R' number or parcel number, in APL12.
APL04	Parcel Address	Alpha-numeric	50		32	81		The situs (location) address of the property identified. The address includes the street, apartment or suite number (if any), city or other alphanumeric description for locating the property. EXAMPLE: 100 West Main, Suite 100, Austin
APL05	Legal Description	Alpha-numeric	200		82	281		The property description found on formal documents; describes property in a manner that enables a person to locate it with government officials and usually filed with the county clerk. EXAMPLE: Lot 3, Block 1, Section 1, Hughes Tract
APL06	Previous Year's CAD Market Value	Numeric	11	0	282	292	AJR87	The market value, in whole dollars, for the property identified. Total market value before the 10 percent cap is applied. This is the total appraised value of the account, regardless of whether there are undivided interests in the property.
APL07	Field Not Used	Numeric	11		293	303		FIELD NOT USED (LEAVE BLANK)
APL08	Date of Sale	Numeric	8	0	304	311		The month, day and year of the most recent sale of the property. The date must have all eight digits, using leading zeroes for months earlier than October. EXAMPLE: 05241998 represent May 24, 1998
APL09	Is this a New Property Indicator?	Alpha-numeric	1		312	312		An indicator that the property identified is a new property. (Did not exist last year, or has been substantially improved since last year.)

Appendix 1: Account Parcel Address and Legal Description Record Layout (APL) (concluded)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
APL10	Verified Sale by CAD Indicator	Alpha-numeric	1		313	313		An indicator that the property sold has been verified by the CAD. Enter "Y" or "N"
APL11	Second Most Recent Sale Date	Numeric	8	0	314	321		The month, day and year of the sale of the property if resold within one year. The date must have all eight digits, using leading zeroes for months earlier than October. EXAMPLE: 08241998 represent August 24, 1998.
APL12	Short Account Number	Alpha-numeric	15		322	336	APL03	The unique short code, sometimes referred to as the 'R' number or parcel number, which your appraisal district uses to identify a specific property. Please provide the long (or geographic) account number in APL03. EXAMPLE: R12345
APL13	ARB Hearing Indicator	Alpha-numeric	1		337	337	APL14 APL15	An indicator that the property value was protested in an ARB hearing. Enter: "Y" or "N"
APL14	ARB Adjustment Code	Alpha-numeric	1		338	338	APL13 APL15	A code that indicates whether or not the property value was adjusted by the ARB, and if so, the reason for adjustment. Use one of the following codes: N – No adjustment V – Adjusted by ARB as the result of a value appeal E – Adjusted by ARB as the result of an equity appeal B – Adjusted by ARB as the result of both value and equity appeals Note: If the property value was not protested in an ARB hearing, leave this field blank.
APL15	Property Market Value Before ARB Adjustment	Numeric	11	0	339	349	APL13 APL14	The total market value of the property before ARB adjustment. Note: If the property value was not adjusted by the ARB, leave this field blank.
APL16	Market Area Code	Alpha-numeric	15		350	364		A code attached to each of a group of parcels that the appraisal district has identified as being in a market area. A market area is one or more geographic areas in which similar properties compete with each other in the minds of probable purchasers. The geographic areas in a market area may be non-contiguous.
APL17	Confidentiality	Alpha-numeric	1		365	365		Field indicating that the property owner has requested the address to be confidential. Enter "Y" or "N"

Count: 17
Total: 365

Appendix 2: Account Parcel Address and Legal Description Record Layout (APL) EDITS

Field ID	Field Name	Relational Fields	Edit	Message
APL01	Record Type		APL01="APL"	Record Type invalid.
APL02	CAD ID Code		APL02 must = PTAD assigned CAD code (001 thru 254).	CAD Code invalid.
APL02	CAD ID Code		CAD ID not = CAD selected to process	CAD Code is not the CAD number selected to process.
APL03	Account Number	APL12	APL03 = unique number for each property. Must be the same in each record defining the property (APL thru AUD)	Account Number invalid.
APL05	Legal Description		APL05 = unique legal description	Legal Description invalid.
APL06	Previous Years CAD Market Value		APL06 => 0	Is non-numeric value for Previous Year's CAD Market Value.
APL08	Date of Sale		APL08 = > 0	Is non-numeric value for Date of Sale.
APL09	Is this a New Property Indicator?		APL09 = "Y" or "N"	New Property Indicator invalid.
APL10	Verified Sale by CAD Indicator		APL10 = "Y" or "N"	Verified Sale by CAD indicator invalid.
APL11	Second Most Recent Sale Date		APL11 =>0	Is non-numeric value for Second Most Recent Sale Date.
APL13	ARB Hearing Indicator	APL14 APL 15	APL13 must = "Y" or "N"	ARB hearing indicator invalid.
APL14	ARB Adjustment Code	APL13 APL15	If APL13 = "N" then APL14 must be blank	ARB adjustment code invalid.
APL14	ARB Adjustment Code	APL13 APL15	If APL13 = "Y" then APL14 must = "N", "V", "E", or "B"	ARB adjustment code invalid.
APL15	Property Market Value Before ARB Adjustment	APL13 APL14	APL15 must be blank or > 0	Is non-numeric value for property market value before ARB adjustment.
APL15	Property Market Value Before ARB Adjustment	APL13 APL14	If APL15 > 0 then APL13 must = "Y" and APL14 must = "V", "E", or "B"	Property market value before ARB adjustment > 0 but hearing indicator invalid.
APL17	Confidential		APL17 must = "Y" or "N"	Field indicating that the property owner has requested the address to be confidential is invalid.

Appendix 3: Account Owner Name/Address Record Layout (AND)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AND01	Record Type	Alpha-numeric	3		1	3		For this record, use "AND." Generate one record for each owner of the property.
AND02	CAD ID Code	Numeric	3	0	4	6		The numeric identification code for each appraisal district as assigned by PTAD. This three-digit code is unique to the appraisal district, not the county. The codes are used in the <i>Appraisal District Directory</i> published by PTAD. They run from "001" to "254." You are only sending data for your appraisal district, so this number should always be the same.
AND03	Account Number	Alpha-numeric	25		7	31	APL03 through AUD03 AND14	The unique long code that your appraisal district uses to identify a specific property. Also referred to as the geographic account number. EXAMPLE: N6650-00-001-0012-00 Note: Please provide the short account number, sometimes referred to as the 'R' number or parcel number, in AND14.
AND04	Field Not Used	Alpha-numeric	30		32	61		Field Not Used (leave blank).
AND05	Field Not Used	Alpha-numeric	30		62	91		Field Not Used (leave blank).
AND06	Field Not Used	Alpha-numeric	30		92	121		Field Not Used (leave blank).
AND07	Field Not Used	Alpha-numeric	30		122	151		Field Not Used (leave blank).
AND08	Field Not Used	Alpha-numeric	24		152	175		Field Not Used (leave blank).
AND09	Field Not Used	Alpha-numeric	2		176	177		Field Not Used (leave blank).
AND10	Field Not Used	Alpha-numeric	12		178	189		Field Not Used (leave blank).
AND11	Percent Ownership	Numeric	7	6	190	196		A numeric field for the percentage of property ownership for the identified property. Most property accounts have 100 percent ownership. EXAMPLE: 1000000 represent a 100 percent ownership; however, some properties are owned in undivided interest. Report the separate undivided interest percentage for this owner in this field. EXAMPLE: 0333333 represent a one-third undivided interest.
AND12	Field Not Used	Alpha-numeric	1		197	197		Field Not Used (leave blank).
AND13	Owner ID Code	Alpha-numeric	25		198	222		The unique code that your appraisal district uses to identify this property owner. If your appraisal district does not carry an owner ID number on its system, leave blank.
AND14	Short Account Number	Alpha-numeric	15		223	237	AND03	The unique short code sometimes referred to as the "R" number or parcel number that your appraisal district uses to identify a specific property. Please provide the long (or geographic) account number in AND03. EXAMPLE: R12345

Count: 14
Total: 237

Appendix 4: Account Owner Name/Address Record Layout (AND) EDITS

Field ID	Field Name	Relational Fields	Edit	Message
AND01	Record Type		AND01 = "AND"	Record Type invalid.
AND02	CAD ID Code		AND02 must = PTAD assigned CAD code (001 thru 254)	CAD Code invalid.
AND02	CAD ID Code		CAD ID not = CAD selected to process	CAD Code is not the CAD number selected to process.
AND03	Account Number	AND14	AND03 = unique number for each property. Must be the same in each record defining the property (APL thru AUD)	Account Number invalid.
AND11	Percent Ownership		AND11 => 0	Is non-numeric value for percent ownership.

Appendix 5: Account Jurisdiction Record Layout (AJR)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR01	Record Type	Alpha-numeric	3		1	3		For this record, use "AJR." Generate one record per account, per category within each taxing unit.
AJR02	CAD ID Code	Numeric	3	0	4	6		The numeric identification code for each appraisal district as assigned by PTAD. This three-digit code is unique to the appraisal district, not the county. The codes are used in the Appraisal District Directory published by PTAD. They run from "001" to "254." You are only sending data for your appraisal district, so this number should always be the same. EXAMPLE: 001 – Anderson County Appraisal District 002 – Andrews County Appraisal District
AJR03	Account Number	Alpha-numeric	25		7	31	APL03 through AUD03 AJR74	The unique long code that your appraisal district uses to identify a specific property. Also referred to as the geographic account number. EXAMPLE: N6650-00-001-0012-00 Note: Please provide the short account number, sometimes referred to as the 'R' number or parcel number, in AJR74. Note: Please provide the parent account number used to indicate other records associated with this one in AJR77.
AJR04	Taxing Unit ID Code	Numeric	8	0	32	39	AJR05	PTAD's assigned identification code for a taxing unit. The Comptroller's office publishes these numbers with the taxing unit's name in the Appraisal District Directory each year. The type of unit is denoted by the last 2 digits. CAD – Unique Identifier – Type Code 000-000-00 = County 000-000-02 = School District 000-000-03 = City Prepare an "AJR" record for the CAD that includes all accounts that the CAD appraises. If you collect taxes for a taxing unit but do not appraise for it, do not include those it in the EARS submission. If you collect taxes for a taxing unit and only appraise part of the taxing unit, only include the records you appraise in the EARS submission. If a taxing unit does not levy taxes, it is not necessary to fill out an Account Jurisdiction Record for that taxing unit. The taxing unit codes requested in this field are those used in the Appraisal District Directory, which is published by PTAD each year. If you encounter a taxing unit without a valid code, please contact PTAD and we will assign one.

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR05	County Fund Type Indicator	Alpha-numeric	1		40	40	AJR04	<p>A one-character indicator for the county fund type. Some counties have only a general fund, while others have one or more special funds. These special funds include the farm-to-market/flood control fund and the special road and bridge fund. Jail or library funds should be included in the general fund.</p> <p>Use the following codes: County Purposes Only "A" indicates the county's general fund. "B" indicates the county's farm-to-market/flood control fund. "C" indicates the county's special road and bridge fund. NOTE: If not a county taxing unit, leave blank.</p>
AJR06	Local Option Percentage Homestead Exemption Amount (Actual Dollar Amount Granted)	Numeric	11	0	41	51	AJR27 AJR42 AJR51	<p>The dollar amount granted for the percentage homestead exemption for a qualified homestead, if offered by the taxing unit identified. The taxing unit adopts a percentage ranging from 1 percent to 20 percent, not a set dollar amount.</p> <p>EXAMPLE: 000020000 represents a \$20,000 exemption on a \$100,000 home with a 20 percent exemption. (Applies to all taxing units)</p>
AJR07	State-Mandated Homestead Exemption Amount (Actual Amount Granted)	Numeric	11	0	52	62	AJR27 AJR48	<p>School Districts – The amount granted, in whole dollars, for any state-mandated general homestead exemption for a qualified homestead for the taxing unit identified. State law mandates school districts grant an exemption of \$25,000 in value for qualified homesteads. This amount must not exceed the base value of the homestead.</p> <p>EXAMPLE: Value of Home: \$30,000 Maximum Exemption: 25,000</p> <p>EXAMPLE: Value of Home: \$15,000 Maximum Exemption: 15,000</p> <p>Counties – Counties with farm-to-market/flood control tax are required to grant \$3,000 in value (with an exception amount if the homeowner also receives any over-65 or disability exemptions for the county).</p> <p>EXCEPTION: If the county grants the farm-to-market/flood control tax [FM/FC tax] and also grants the local option over-65/ disabled homestead exemption, the homeowner qualifying for both does NOT combine the two exemptions or split the exemption. The homeowner receives only the local option age 65 or older/disabled exemption for the FM/FC tax. (See Tax Code Section 11.13[g].)</p> <p>EXAMPLES: 000025000 represent \$25,000 exemption for a school district record. 000003000 represent \$3,000 exemption for county with FM/ FC tax for the county record. (Applies to ISD & County only)</p>

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR08	State-Mandated Over-65/ Over-55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	Numeric	11	0	63	73	AJR27 AJR49	The amount granted, in whole dollars, for any state-mandated homestead exemption for a qualified homeowner age 65 or older or their surviving spouse if age 55 or older for the taxing unit identified. State law mandates school districts grant an exemption of \$10,000 in value of qualified homesteads.
AJR09	State-Mandated Disabled Homeowner Exemption Amount (Actual Amount Granted)	Numeric	11	0	74	84	AJR27 AJR50	The amount granted, in whole dollars, for any state-mandated homestead exemption for a qualified disabled homeowner for the taxing unit identified. State law mandates school districts grant an exemption of \$10,000 in value of qualified homesteads. EXAMPLE: 000010000 represent a \$10,000 exemption in a school district record. (Applies to ISD only)
AJR10	Local Option Over-65/ Over-55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	Numeric	11	0	85	95	AJR27 AJR52	The amount granted, in whole dollars, for any local option homestead exemption for a qualified homeowner age 65 or older, or their surviving spouse if age 55 or older, granted by the taxing unit identified. State law allows a taxing unit or its voters to offer an exemption of not less than \$3,000 in value of qualified homeowners age 65 or older. The law has no maximum amount. The taxing unit or its voters set the amount of the exemption. NOTE: If the county has the farm-to-market/flood control tax [FM/FC tax] with the \$3,000 exemption for all homeowners and grants the option over-65 exemption, the homeowner qualifying for both does NOT combine the two exemptions or split the exemption. The homeowner receives only the over-65 for the FM/FC tax. (See the fields State-Mandated Homestead Exemption and Optional Disabled Exemption) EXAMPLE: 000010000 represent a \$10,000 exemption in a school district record. (Applies to all taxing units)
AJR11	Local Option Disabled Homeowner Exemption Amount (Actual Amount Granted)	Numeric	11	0	96	106	AJR27 AJR53	The amount, in whole dollars, of any optional homestead exemption for qualified disabled homeowner granted by the taxing unit identified. State law allows a taxing unit or its voters to offer an exemption of not less than \$3,000 in value to qualified disabled homeowners. The law has no maximum amount. The taxing unit or its voters set the amount of the exemption. NOTE: If the county has the farm-to-market/flood control tax [FM/FC tax] with the \$3,000 exemption for all homeowners and grants the age 65 or older exemption, the homeowner qualifying for both does NOT combine the two exemptions or split the exemption. The homeowner receives only the age 65 or older for the FM/FC tax. See the fields State-Mandated Homestead Exemption and Optional age 65 or older Exemption above. EXAMPLE: 000010000 represent a \$10,000 exemption. (Applies to all taxing units)

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR12	Total Exemption Amount (Absolute)	Numeric	11	0	107	117		The amount granted, in whole dollars, for a totally exempt property. Record any value on property totally exempted in this field only. If not appraised by appraisal district, fill with zeros. Do not include any value for properties that change from totally exempt to taxable, or taxable to totally exempt (prorated properties). The loss for these properties should be shown in AJR 36.
AJR13	Local Option Historical Exemption Amount	Numeric	11	0	118	128	AJR27 AJR69	The amount granted, in whole dollars, for any exemption of the property as a historically significant site, granted by the taxing unit identified. EXAMPLE: 000005000 represent a \$5,000 exemption. (Applies to all taxing units)
AJR14	Solar/Wind Powered Exemption Amount	Numeric	11	0	129	139	AJR27 AJR67	The amount granted, in whole dollars, for any exemption of the property for its solar or wind-powered energy devices, granted by the taxing unit identified. EXAMPLE: 000003000 represent a \$3,000 exemption. (Applies to all taxing units)
AJR15	State-Mandated Disabled/ Deceased Veteran Exemption Amount (Actual Amount Granted)	Numeric	11	0	140	150	AJR27 AJR54	The amount granted, in whole dollars, for any exemption of the property for disabled or deceased veteran exemption granted by the taxing unit identified. All taxing units will grant the same amount of exemption. EXAMPLE: 000012000 represent a \$12,000 exemption. (Applies to all taxing units)
AJR16	Other Exemption/ Loss Amount	Numeric	11	0	151	161	AJR27 AJR70	The amount granted, in whole dollars, of any other exemption for the property by the taxing unit identified that does not meet any other described exemptions. DO NOT INCLUDE ANY LOSS FOR SPECIAL USE PROPERTIES (PUBLIC ACCESS AIRPORT PROPERTY, RECREATIONAL PARK AND SCENIC LAND, VEHICLE INVENTORY, RESIDENTIAL INVENTORY, ETC.) IN THIS FIELD. PROPERTIES APPRAISED BY SPECIAL PROCEDURES OTHER THAN AGRICULTURAL PRODUCTIVITY VALUATION SHOULD BE REPORTED IN MARKET VALUE AT THE SPECIAL VALUE. EXAMPLE: 000003000 represent a \$3,000 exemption. (Applies to all taxing units)
AJR17	Total Appraised Value Lost to Tax Abatement Agreements (County and City Only) Amount	Numeric	11	0	162	172	AJR27 AJR55	The amount, in whole dollars, of value abated for the property through a tax abatement agreement with the taxing unit identified. Each taxing unit may have different abatement agreements on the property and, therefore, different abatement amounts. (Refer to AJR44 for school value loss.) EXAMPLE: 001000000 represent a \$1,000,000 abatement amount. NOTE: For appraisal districts that do not have abatements in an electronic format, you may report this information on the short form report. (Applies to County and City Only)
AJR18	Field Not Used	Numeric	9		173	181		Field Not Used (leave blank).

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR19	Comptroller's Category Code	Alpha-Numeric	2		182	183		<p>The code used by PTAD for the use category for the property. If the appraisal district uses different category codes, translate the appraisal district's category code to the one below that best fits the property's use.</p> <p>These codes should be left justified.</p> <p>Use one of the following codes:</p> <ul style="list-style-type: none"> A – Single-family Residential B – Multifamily Residential C1 – Vacant Lots and Land Tracts C2 – Colonia Lots and Land Tracts D1 – Qualified Open-space Land D2 – Farm or Ranch Improvements on Qualified Open-Space Land E – Rural Land, not Qualified for Open-Space Land Appraisal, and Improvements F1 – Commercial Real Property F2 – Industrial and Manufacturing Real Property G1 – Oil and Gas G2 – Minerals G3 – Other Sub-surface Interests in Land H1 – Tangible Personal Property: Personal Vehicles, not used for business purposes H2 – Tangible Personal Property: Goods in Transit J1 – Water Systems J2 – Gas Distribution System J3 – Electric Company (including Co-op) J4 – Telephone Company (including Co-op) J5 – Railroads J6 – Pipelines J7 – Cable Companies J8 – Other Type of Utility J9 – Railroad Rolling Stock (Designate J9 for railroad rolling stock accounts. Since counties are the only taxing units to collect taxes on this type of property, only county AJR's should be created. AJR05 should be "A" for General Fund.) L1 – Commercial Personal Property L2 – Industrial and Manufacturing Personal Property M1 – Mobile Homes M2 – Other Tangible Other Personal N – Intangible Personal Property O – (O, not zero) – Residential Inventory S – Special Inventory Tax XA – Public property for housing indigent persons (§11.111) XB – Income Producing Tangible Personal Property valued under \$500 (§11.145) XC – Mineral interest valued under \$500 (§11.146) XD – Improving property for housing with volunteer labor (§11.181) XE – Community Housing Development Organizations (§11.182) XF – Assisting ambulatory health care centers (§11.183) XG – Primarily performing charitable functions (§11.184) XH – Developing model colonia subdivisions (§11.185) XI – Youth spiritual, mental, and physical development organizations (§11.19) XJ – Private schools (§11.21) XL – Organizations Providing Economic Development Services to Local Community (§11.231) XM – Marine cargo containers (§11.25) XN – Motor vehicles leased for personal use (§11.252) XO – Motor vehicles for income production and personal use (§11.254) XP – Offshore drilling equipment not in use (§11.271) XQ – Intracoastal waterway dredge disposal site (§11.29) XR – Nonprofit water or wastewater corporation (§11.30) XS – Raw cocoa and green coffee held in Harris County (§11.33) XT – Limitation on taxes in certain municipalities (§11.34) XU – Miscellaneous Exemptions (§11.23) XV – Other Totally Exempt Properties (including public property, religious organizations, and charitable organizations) Y – Unidentified category * <p>* If the "Y" code is used, it must be corrected on the final submission.</p>

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR21	Category Market Value Land (Before Any Cap) Amount	Numeric	11	0	184	194	AJR23 AJR24	<p>The market value, in whole dollars, of the land for this property in the identified taxing unit.</p> <p>Do not include any value in this field for property receiving a total exemption; include that value in AJR12. Do not use a capped value here.</p> <p>If a property has multiple ownership/undivided interest, provide an AJR record that includes the total value of the property or multiple AJR records with unique account numbers that include the value for each portion of the property. If multiple records are provided, indicate which records are related to this record by the use of a parent account number.</p> <p>EXAMPLE: 00000012000 represent a \$12,000 land value. (Applies to all taxing units)</p>
AJR22	Land Size (Total Acres for Category)	Numeric	11	3	195	205	AJR65	<p>A numeric field for the number of land units that measures the size of the land for appraisal purposes. If land unit is "4," fill with zeros. Refer to AJR65 for Land Units.</p> <p>EXAMPLES: 00000042125 (if land unit was "1" then this represent 42 and 1/8 acres) 00022000000 (if land unit was "2" then this represent 22,000 square feet) 00000075000 (if land unit was "3" then this represent 75 front feet)</p> <p>(Applies to all taxing units)</p>
AJR23	Productivity Value Amount	Numeric	11	0	206	216	AJR21 AJR24 AJR27	<p>The value, in whole dollars, of the property based upon its productivity, if the property qualifies for special productivity appraisal. Productivity appraisal is for farm and ranch land and timberland.</p> <p>NOTE: If value is reported in this field, you must have an AUD record for this account.</p> <p>EXAMPLE: 0000002000 represent \$2,000 productivity value, even if market value is \$1,000,000. (Applies to all taxing units)</p>
AJR24	Productivity Value Loss Amount	Numeric	11	0	217	227	AJR21 AJR23 AJR27	<p>The amount of value loss, in whole dollars, for the property based upon the difference between its market value and its productivity value, if the property qualifies for productivity appraisal. Productivity appraisal is for farm and ranch land, and timberland.</p> <p>EXAMPLE: 00000998000 represent a \$998,000 loss in value for land with a \$2,000 productivity value and a \$1,000,000 market value. (Applies to all taxing units)</p>
AJR25	Category Market Value of Improvements (Before any Cap) Amount	Numeric	11	0	228	238	AJR27	<p>The market value, in whole dollars, of the improvements for this property in the identified taxing unit. For this submission, improvements are buildings or structures located on or attached to the land.</p> <p>Do not include any value in this field for property receiving a total exemption; include that value in AJR12, Total Exemption Amount.</p> <p>Do not use a capped value here.</p> <p>If a property has multiple ownership/undivided interest, provide an AJR record that includes the total value of the property or multiple AJR records with unique account numbers that include the value for each portion of the property. If multiple records are provided, indicate which records are related to this record by the use of a parent account number.</p> <p>EXAMPLE: 00000046000 represent a \$46,000 improvement value. (Applies to all taxing units)</p>

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR27	Account Taxable Value	Numeric	11	0	239	249	AJR21 AJR25 AJR35 AJR46 AJR06 AJR07 AJR08 AJR09 AJR10 AJR11 AJR13 AJR14 AJR15 AJR16 AJR17 AJR24 AJR30 AJR31 AJR36 AJR40 AJR41 AJR45 AJR64 AJR73 AJR76 AJR82 AJR83 AJR84	The taxable value, in whole dollars, for the account in the identified taxing unit. Taxable value is the value after exemptions are deducted. Do not include any value in this field for property receiving a total exemption; include that value in AJR12. Do not include value lost because of the school tax limitation on homesteads of the elderly. EXAMPLE: 00000098000 represent a \$98,000 taxable value. (Applies to all taxing units)
AJR28	Market Value of All Homesteads Before Any Exemption Amount	Numeric	11	0	250	260	AJR21 AJR25 AJR35 AJR46 AJR60	The market value, in whole dollars for this account if this account is a homestead and before any exemptions granted by the identified taxing unit. EXAMPLE: 00000022250 represent a \$22,250 value of homestead. (Applies to ISD only)
AJR30	Freeport Exemption Loss Amount	Numeric	11	0	261	271	AJR27 AJR59	The value loss, in whole dollars, as a result of the Freeport exemption of personal property granted by the identified taxing unit. The Freeport property exemption is optional for counties, cities and school districts. The exemption is mandatory for special purpose districts (utility, water, fire and so on). EXAMPLE: 00000275000 represent \$275,000 in Freeport value loss. (Applies to all taxing units)
AJR31	Pollution Control Exemption Loss Amount	Numeric	11	0	272	282	AJR27 AJR58	The value loss, in whole dollars, for any exemption of the property for its pollution control devices, granted by the taxing unit identified. EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR35	Personal Property Value Amount	Numeric	11	0	283	293	AJR27	<p>The market value, in whole dollars, of the taxable personal property for the identified taxing unit. Personal property is all property that is not real property. Examples include business equipment, machinery, furniture and so on.</p> <p>Do not include any value in this field for property receiving a total exemption; include that value in AJR12, Total Exemption Amount.</p> <p>If a property has multiple ownership/undivided interest, provide an AJR record that includes the total value of the property or multiple AJR records with unique account numbers that include the value for each portion of the property. If multiple records are provided, indicate which records are related to this record by the use of a parent account number.</p> <p>EXAMPLE: 00001125000 represent a \$1,125,000 value of personal property. (Applies to all taxing units)</p>
AJR36	Prorations Loss to Property Changing Totally Exempt Status Amount	Numeric	11	0	294	304	AJR27 AJR68	<p>The value loss, in whole dollars, for property that has been prorated for totally exempt property. Property that has changed status from taxable to totally exempt or totally exempt to taxable.</p> <p>No loss should be shown in AJR12 for prorated property.</p> <p>EXAMPLE #1: The property has a total market value of \$25,000 and changed status from taxable to totally exempt. Property was taxable as of Jan. 1 and had a FM/FC exemption of \$3,000. Property became totally exempt as of Feb. 1. The prorations factor is calculated by dividing the number of days in the year that the property is exempt by 365.</p> <p>This is how you would report the values. $AJR21 + AJR25 + AJR35 + AJR46 = 25,000$ Market Value $AJR07 = 3,000$ FM/FC Exemption Loss Total = 22,000 (25,000 minus 3,000 = 22,000) $AJR36 = 20,130$ ($334/365$ days = 0.915. $22,000 \times 0.915 = 20,130$).</p> <p>This is the prorated loss for totally exempt property. $AJR27 = \\$1,870$ Taxable Value.</p> <p>EXAMPLE #2: The property has a total market value of \$25,000 and changed status from totally exempt to taxable. Property was totally exempt as of Jan. 1 and had a FM/FC exemption of \$3,000. Property became taxable March 1. The prorations factor is calculated by dividing the number of days in the year that the property is exempt by 365.</p> <p>This is how you would report the values. $AJR21 + AJR25 + AJR35 + AJR46 = 25,000$ Market Value $AJR07 = 3,000$ FM/FC Exemption Loss Total = 22,000 (25,000 minus 3,000 = 22,000) $AJR36 = 3,564$ ($59/365$ days = 0.162. $22,000 \times 0.162 = 3,564$).</p> <p>This is the prorated loss for totally exempt property. $AJR27 = \\$18,436$ Taxable value.</p>
AJR38	Levy Loss to Tax Deferral of Over 65 or Increasing Home Taxes Amount	Numeric	11	0	305	315		<p>The levy loss, in whole dollars, to tax deferral if:</p> <ol style="list-style-type: none"> 1. An individual is entitled to defer or abate a suit to collect delinquent tax if he/she is age 65 or older and he/ she owns and occupies as a residence homestead the property on which the tax subject to the suit is delinquent; or 2. An individual is entitled to defer or abate a suit to collect delinquent tax on the portion of the residence homestead's appraised value that exceeds the market value of any new improvements and 105 percent of the homestead's appraised value for the preceding year. <p>(Applies to all taxing units)</p>

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR39	Capped Value of Residence Homesteads Amount	Numeric	11	0	316	326	AJR40 AJR61	The value, in whole dollars, for residence homesteads capped at the sum of: (A) 10 percent of the appraised value of the property for the last year in which the property was appraised for taxation times the number of years since the property was last appraised; (B) the appraised value of the property for the last year in which the property was appraised; and (C) the market value of all new improvements to the property. EXAMPLE: (Property was last appraised two years ago) Current Market Value \$100,000 Previous Market Value\$ 80,000 10 percent amount: \$80,000 x 10 percent = \$8,000 Allowable increase = \$16,000 (8,000 x 2 = 16,000) Capped value \$96,000 (Homestead capped at 10 percent increase = \$96,000 [80,000 + 16,000]). Note: No new improvements. (Applies to all taxing units)
AJR40	Value Loss to the 10 Percent Cap on Residence Homesteads Amount	Numeric	11	0	327	337	AJR27 AJR39 AJR61	The value loss, in whole dollars, to the 10 percent cap on residence homesteads. This value loss would be the difference between market value of the residential property and the value that has been capped at 10 percent. (See AJR39.) EXAMPLE: Current market value of the property \$100,000 Capped value 96,000 Value loss to the cap 4,000 (Applies to all taxing units)
AJR41	Water Conservation Initiatives Exemption Loss Amount	Numeric	11	0	338	348	AJR27 AJR62	The value loss, in whole dollars, for any exemption of the property for its water conservation initiatives, granted by the taxing unit identified. EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)
AJR42	Local Option Homestead Exemption Percentage	Numeric	3	3	349	351	AJR06 AJR51	The percentage amount of value exempted in this taxing unit for any qualified homestead to the nearest whole percentage. EXAMPLE: 200 represent a 20 percent exemption. 005 represent a 0.50 percent exemption. (Applies to all taxing units)
AJR43	Field Not Used	Numeric	9		352	360		Field Not Used (leave blank).
AJR44	Field Not Used	Numeric	9		361	369		Field Not Used (leave blank).
AJR45	Low-income Housing Amount	Numeric	11	0	370	380	AJR27 AJR71	The amount granted, in whole dollars, of the property value that qualifies for low-income housing partial exemption. Report totally exempt value in AJR12. EXAMPLE: 00000012750 Represent \$12,750.

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR46	Mineral and Sub-surface Interests in Land Value	Numeric	11	0	381	391	AJR27 AJR57	The market value, in whole dollars, of the mineral property for the identified taxing unit. Mineral properties include the value of all deposits still in the ground and not yet produced. All equipment used to produce and prepare the minerals for sale is also considered mineral property. Mineral property includes value for both energy minerals, including oil, gas, lignite and uranium, and non-fuel minerals such as sand, gravel, limestone, granite, talc and sulfur. Any non-mineral sub-surface interest in land, such as a caliche pit, is included in this field. If a property has multiple owners with undivided interests, provide an AJR record that includes the total value of the property or multiple AJR records with unique account numbers that include the value for each portion of the property. If multiple records are provided, indicate which records are related to this record by the use of a parent account number. EXAMPLE: 00002250000 represent \$2,250,000 of mineral value.
AJR47	Last Reappraisal Year	Numeric	4	0	392	395		A numeric field for the four-digit tax year in which the identified property was appraised in a formal appraisal of properties by the appraisal district (or by an appraisal firm on behalf of the appraisal district). Put the year in which the last reappraisal occurred, not the year in which the property will be reappraised again. EXAMPLE: 1998
AJR48	State-Mandated Homestead Exemption Indicator	Alpha-numeric	1		396	396	AJR07	An indicator that the property owner qualifies for any state-mandated homestead exemption on his or her principal residence. Homestead exemptions reduce the value of the property used for residential purposes. The property owner must apply with the appraisal district. Exemption amounts may vary from taxing unit to taxing unit. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to ISD – up to \$15,000; County – up to \$3,000 for FM/FC only)
AJR49	State-Mandated Over-65/ Over-55 Surviving Spouse Indicator	Alpha-numeric	1		397	397	AJR08	An indicator that the property owner qualifies for any state-mandated age 65 or older/age 55 or older surviving spouse homestead exemption on his or her principal residence for homeowners age 65 or older. The property owner must apply with the appraisal district. Exemption amounts may vary from taxing unit to taxing unit. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to ISD - up to \$10,000 only)
AJR50	State-Mandated Disabled Homeowner Exemption Indicator	Alpha-numeric	1		398	398	AJR09	An indicator that the property owner, if disabled, qualifies for any state-mandated disabled homestead exemptions on his or her principal residence. The property owner must apply. Exemption amounts vary from taxing unit to taxing unit. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to ISD - up to \$10,000 only)

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR51	Local Option Percentage Homestead Exemption Indicator	Alpha-numeric	1		399	399	AJR06	An indicator that the property owner qualifies for any local optional percentage homestead exemption on his or her principal residence. Homestead exemptions reduce the value of the property used for residential purposes. The property owner must apply with the appraisal district. Exemption amounts may vary from taxing unit to taxing unit. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to all taxing units)
AJR52	Local Option Over-65/ Over-55 Surviving Spouse Exemption Indicator	Alpha-numeric	1		400	400	AJR10	An indicator that the property owner qualifies for any local option age 65 or older/age 55 or older surviving spouse homestead exemption on his or her principal residence for homeowners age 65 or older. The property owner must apply with the appraisal district. Exemption amounts may vary from taxing unit to taxing unit. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to all taxing units)
AJR53	Local Option Disabled Homeowner Exemption Indicator	Alpha-numeric	1		401	401	AJR11	An indicator that the property owner, if disabled, qualifies for any local optional disabled homestead exemptions on his or her principal residence. The property owner must apply. Exemption amounts vary from taxing unit to taxing unit. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to all taxing units)
AJR54	State-Mandated Disabled or Deceased Veteran's Exemption Indicator	Alpha-numeric	1		402	402	AJR15	An indicator that the property owner qualifies for a disabled or deceased veteran exemption. The owner may qualify if he or she is either (1) a disabled veteran or (2) the surviving spouse or child (under age 18 and unmarried) of a disabled veteran or of a veteran killed on active duty. The exemption applies to the owner's property that he or she designates – a principal residence, acreage, business or any other property. The owner designates only one property. The amount of the exemption depends on the disabled veteran's disability rating. If the individual died on active duty, the surviving spouse receives \$5,000 and unmarried surviving children under age 18 share \$5,000.00. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to all taxing units)
AJR55	Abatements Indicator	Alpha-numeric	1		403	403	AJR17	An indicator that the property qualifies for an exemption of all or part of its value under a tax abatement agreement with the taxing unit. The property owner must apply. A taxing unit must decide the amount of the exemption. Enter "Y" or "N" Note: Even if the exemption amount is zero, enter "Y" if the property qualifies. (Applies to all taxing units)
AJR56	Chapter 313 Value Limitation Indicator	Alpha-numeric	1		404	404		An indicator that the property qualifies for an economic development value limitation under Tax Code Chapter 313. Enter "Y" or "N"

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR57	Appraisal Roll Status Indicator	Alpha-numeric	1		405	405		A one-character indicator that identifies the appraisal roll's status of the property. If the appraisal review board (ARB) has approved the value reported for this property for the tax year submitted enter "A." If the value is awaiting final ARB approval, enter "B." If the property is reasonably likely to be taxable by the taxing unit but is not included on the appraisal roll that was certified, enter "C." Use the following codes: A – Certified B – Uncertified C – 26.01(d) (Applies to all taxing units)
AJR58	Pollution Control Exemption Indicator	Alpha-numeric	1		406	406	AJR31	An indicator that the property qualifies for an exemption of part of its value based on the installation or construction of a pollution control device. Enter "Y" or "N" (Applies to all taxing units)
AJR59	Freeport Exemption Indicator	Alpha-numeric	1		407	407	AJR30	An indicator that the property qualifies for an exemption of its value based on Tax Code Section 11.251. Enter "Y" or "N" (Applies to all taxing units)
AJR60	All Homesteads Before Any Exemptions Indicator	Alpha-numeric	1		408	408	AJR28	An indicator that the property qualifies for a homestead exemption regardless of amount granted. Enter "Y" or "N" (Applies to all taxing units)
AJR61	10 Percent Cap on Residence Homesteads Indicator	Alpha-numeric	1		409	409	AJR39	An indicator that the appraised value of the property has been capped at the sum of: (A) 10 percent of the appraised value of the property for the last year in which the property was appraised for taxation times the number of years since the property was last appraised; (B) the appraised value of the property for the last year in which the property was appraised; and (C) the market value of all new improvements to the property. Enter "Y" or "N" (Applies to all taxing units)
AJR62	Water Conservation Initiatives Indicator	Alpha-numeric	1		410	410	AJR41	An indicator that the property qualifies for an exemption of all or part of its value based on the installation or construction of a water conservation device. Enter "Y" or "N" (Applies to all taxing units)
AJR63	Multiple Owner Indicator	Alpha-numeric	1		411	411		An indicator that the property has more than one owner for the same account. Each owner can claim his or her own exemption on the same property. For example, one owner can claim an age 65 or older exemption and the other owner can claim a disabled exemption on the same account only if this indicator is marked "Y." Each exemption would not be the full amount but the percentage that each owner owns. For example, if one owner claimed age 65 or older and the other claimed disabled, each would get 50 percent of the state-mandated exemption of \$10,000. So one owner would get a \$5,000 loss in AJR08 and the other would get a \$5,000 loss in AJR09 under one AJR record to add up to a state-mandated \$10,000 loss. Enter "Y" or "N" (Applies to all taxing units)

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR64	Total Appraised Value Lost to State-Mandated 100 percent Disabled or Unemployable Veterans Homestead Exemption	Numeric	11	0	412	422	AJR27 AJR66 AJR78 AJR79	The value loss, in whole dollars, for the state-mandated 100 percent disabled or unemployable veterans homestead exemption. This value should represent the remainder of the property's market value after reduction for the state-mandated \$15,000 homestead exemption and the \$10,000 homestead exemption for homeowners age 65 or older or their age 55 or older surviving spouse. EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)
AJR65	Land Units	Numeric	1	0	423	423	AJR22	A numeric field for defining the measurement used for the land described in this record. Use one of the following codes: 1 = Acreage 2 = Square Foot 3 = Front Foot (Strip of land fronting on a street, easement or other means of access to the land) 4 = By any other measure not listed above, or a mix of any of the above, or for properties without any land entries. If this code is used, AJR22 must be filled with zeros. Note: If AJR19 = D1, the land units must be reported as "1" Acreage.
AJR66	State-Mandated 100 percent Disabled or Unemployable Veterans Homestead Exemption Indicator	Alpha-numeric	1		424	424	AJR64	An indicator that the property qualifies for the state-mandated 100 percent disabled or unemployable veterans or surviving spouse exemption. Enter "Y" or "N". (Applies to all taxing units)
AJR67	Solar/Wind Powered Exemption Indicator	Alpha-numeric	1		425	425	AJR14	An indicator that the property qualifies for an exemption of all or part of its value based on the installation or construction of a solar or wind-powered device. Enter "Y" or "N". (Applies to all taxing units)
AJR68	Prorations Loss to Property Changing Totally Exempt Status Indicator	Alpha-numeric	1		426	426	AJR 36	An indicator that the property qualifies for an exemption of its value based on Tax Code Section 26.10. Enter "Y" or "N". (Applies to all taxing units)
AJR69	Local Option Historical Exemption Indicator	Alpha-numeric	1		427	427	AJR13	An indicator that the property qualifies for an exemption for all or part of its value based on a historically significant site. Enter "Y" or "N". (Applies to all taxing units)
AJR70	Other Exemption/ Loss Indicator	Alpha-numeric	1		428	428	AJR16	An indicator that the property qualifies for an exemption that does not meet any other described exemptions. Enter "Y" or "N". (Applies to all taxing units)
AJR71	Low-income housing Indicator	Alpha-numeric	1		429	429	AJR45	An indicator that the property qualifies for a low-income housing exemption. Enter "Y" or "N". (Applies to all taxing units)
AJR72	Personal Property in Transit Indicator	Alpha-numeric	1		430	430	AJR73	An indicator that the property qualifies for an exemption of part of its value based on Tax Code Section 11.253. Enter "Y" or "N". (Applies to all taxing units)

Appendix 5: Account Jurisdiction Record Layout (AJR) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR73	Personal Property in Transit Exemption Amount	Numeric	11	0	431	441	AJR27 AJR72	The amount, in whole dollars, for any Personal Property in Transit exemption granted by the identifying taxing unit. The Personal Property in Transit exemption is mandatory for all taxing units unless action is taken by the governing body to tax Personal Property in Transit. EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)
AJR74	Short Account Number	Alpha-numeric	15		442	456	AJR03	The unique short code sometimes referred to as the 'R' number that your appraisal district uses to identify a specific property. Please provide the long (or geographic) account number in AJR03. EXAMPLE: R12345
AJR75	Community Land Trust Indicator	Alpha-numeric	1		457	457	AJR76	An indicator that the property qualifies for an exemption as local optional Community Land Trust. Enter "Y" or "N". (Applies to all taxing units)
AJR76	Community Land Trust Amount	Numeric	11	0	458	468	AJR27 AJR75	The amount granted, in whole dollars, of the property value that qualifies for local optional Community Land Trust exemption (Tax Code Section 11.1827) EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)
AJR77	Parent Account Number	Alpha-numeric	25		469	493		A unique number that indicates that two or more properties are appraised together as one property. EXAMPLE: Property 1 is a house on a lot, category A. Property 2 is a vacant lot adjacent to property 1, owned by the same owner, and used as part of the daily residential activities around property 1. Both property 1 and property 2 would have the same unique parent account number assigned.
AJR78	Surviving Spouse 100% Disable Veteran Indicator	Alpha-numeric	1		494	494	AJR64	An indicator that the property qualifies for the 100 percent disabled veteran's exemption as the surviving spouse of a deceased disabled veteran. Enter "Y" or "N". (Applies to all taxing units)
AJR79	Surviving Spouse Deceased Service Member Indicator	Alpha-numeric	1		495	495	AJR64	An indicator that the property qualifies for the 100 percent disabled veteran's exemption as the surviving spouse of a service member who dies on active duty. Enter "Y" or "N". (Applies to all taxing units)
AJR80	Disabled Veteran Charity Donated Home Indicator	Alpha-numeric	1		496	496	AJR83	An indicator that the property qualifies for an exemption as a home donated by a charity to a disabled veteran. Enter "Y" or "N". (Applies to all taxing units)
AJR81	Energy Storage System Exemption Indicator	Alpha-numeric	1		497	497	AJR82	An indicator that the property qualifies for the exemption for energy control equipment used for control of air pollution in a non-containment area. Enter "Y" or "N". (Applies to all taxing units)
AJR82	Energy Storage System Exemption Amount	Numeric	11	0	498	508	AJR27 AJR81	The amount granted, in whole dollars, of the property value that qualifies for the exemption for energy control equipment used for control of air pollution in a non-containment area. EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)

Appendix 5: Account Jurisdiction Record Layout (AJR) (concluded)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AJR83	Disabled Veteran Charity Donated Home Amount	Numeric	11	0	509	519	AJR27 AJR80	The amount granted, in whole dollars, of the property value that qualifies for home donated by a charity to a disabled veteran exemption. EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)
AJR84	Methane Capture at Land Fill Amount	Numeric	11	0	520	530	AJR27 AJR85	The amount granted, in whole dollars, of the property value that qualifies for the exemption for equipment used to capture methane at a land fill for pollution control purposes. EXAMPLE: 00000012750 Represent \$12,750. (Applies to all taxing units)
AJR85	Methane Capture at Land Fill indicator	Alpha-numeric	1		531	531	AJR84	An indicator that the property qualifies for the exemption for equipment used to capture methane at a land fill for air pollution control purposes. Enter "Y" or "N". (Applies to all taxing units)
AJR86	Previous Year Comptroller's Category Code	Alpha-numeric	2		532	533		Enter the Comptroller's Category Code that was reported in field AJR19 for this property in the previous year's EARS submission.
AJR87	Previous Year Total Market Value	Numeric	11	0	534	544		Enter the total market value that was reported for this property in the previous year's EARS submission. This should include land, improvement, mineral, and personal property values.
AJR88	TIRZ Indicator	Alpha-numeric	1		545	545		An indicator that the property is in a Tax Increment Reinvestment Zone. Enter "Y" or "N". (Applies to all taxing units)
AJR89	Tax Ceiling Indicator	Alpha-numeric	1		546	546	AJR90	An indicator that the property owner has established a tax ceiling. The ceiling may apply because the homeowner is over 65, or because the homeowner is a surviving spouse of the recipient of such a ceiling, and the surviving spouse is over 55. 1 - Age 2 - Disability 3 - No An acceptable alternative is: Y - Yes the account is subject to a tax ceiling N - No the property is not subject to a tax ceiling
AJR90	Tax Ceiling Amount	Numeric	11	2	547	557	AJR89	Enter the amount of the tax ceiling. The ceiling should be the exact amount in dollars and cents. Do not include a decimal point. Example: 00000085972 represents a tax ceiling of \$859.72 00000120000 represents a tax ceiling of \$1,200.00
AJR91	Amount of New Construction	Numeric	11	0	558	568		Enter the value of any new construction on a property. Do not enter repair or maintenance costs. EXAMPLE: A homeowner adds a room to the house that is worth \$20,000. 00000020000 represents \$20,000 in new construction.

Count: 84
Total: 568

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS

Field ID	Field Name	Relational Field	Edit	Message
AJR01	Record Type		AJR01 must = "AJR"	Record Type invalid.
AJR02	CAD ID Code		AJR02 must = PTAD assigned CAD code (001 thru 254)	CAD Code invalid.
AJR02	CAD ID Code		CAD ID not = CAD selected to process	Is not the CAD number selected to process.
AJR03	Account Number	APL03 thru AUD03	AJR03 = unique number for each property. Must be the same in each record defining the property (APL thru AUD)	Account Number invalid.
AJR04	Taxing Unit ID Code		AJR04 must = valid ID code assigned by the PTAD	Taxing Unit ID Code invalid for AJR record.
AJR05	County Fund Type Indicator	AJR04	If taxing unit type = County (00) then AJR05 must = "A" or "B" or "C"	County Fund Type Indicator invalid.
AJR05	County Fund Type Indicator	AJR04	If taxing unit type not = County (00) then AJR05 must = blank	County Fund Type Indicator invalid for non-county taxing unit.
AJR06	Local Option Percentage Homestead Exemption Amount (Actual Dollar Amount Granted)		AJR06 must => 0	Is non-numeric value for Local Option Percentage Exemption Amount.
AJR06	Local Option Percentage Homestead Exemption Amount (Actual Dollar Amount Granted)	AJR51	If AJR06 > 0 then AJR51 must = "Y"	Local Option Percentage Exemption Amount > 0 but indicator not = "Y"
AJR06	Local Option Percentage Homestead Exemption Amount (Actual Dollar Amount Granted)	AJR42	If AJR06 > 0 then AJR42 must >0	Local Optional Percentage Exemption Amount > 0 but percentage = 0
AJR07	State-Mandated Homestead Exemption Amount (Actual Amount Granted)		AJR07 must =>0	Is non-numeric value for State-Mandated Exemption amount
AJR07	State-Mandated Homestead Exemption Amount (Actual Amount Granted)	AJR04	AJR07 applies to taxing unit type = County (00) or ISD (02) only	Invalid taxing unit type for State-Mandated Exemption (If city grants, need to move value to AJR16)
AJR07	State-Mandated Homestead Exemption Amount (Actual Amount Granted)	AJR04 AJR48	For taxing unit type = County (00) or ISD (02), if AJR07 > 0 then AJR48 must = "Y"	State-Mandated Homestead Exemption Amount > 0 but indicator not = "Y"
AJR07	State-Mandated Homestead Exemption Amount (Actual Amount Granted)	AJR04 AJR21 AJR25 AJR35 AJR46	If taxing unit type = ISD (02), AJR07 must not be > \$25,000 and must not be > (AJR21 + AJR25 + AJR35 + AJR46)	State Exemption Amount is > than \$25,000 or the market value.
AJR07	State-Mandated Homestead Exemption Amount (Actual Amount Granted)	AJR05 AJR21 AJR25 AJR35 AJR46 AJR48	If taxing unit type = County (00), AJR07 must not be > \$3,000 and must not be > (AJR21 + AJR25 + AJR35 + AJR46)	State-Mandated \$3,000 Exempt Amount for County is > \$3,000 or the market value .
AJR08	State-Mandated Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)		AJR08 must => 0	Is non-numeric value for State-Mandated Over-65 Exemption Amount.
AJR08	State-Mandated Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	AJR04	AJR08 applies to taxing unit type = ISD (02) only	Invalid taxing unit type for State-Mandated Over-5 Exemption.

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (continued)

Field ID	Field Name	Relational Field	Edit	Message
AJR08	State-Mandated Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	AJR04 AJR49	For taxing unit type = ISD (02), if AJR08 > 0 then AJR49 must = "Y"	State-Mandated Over-65 Exemption Amount > 0 but indicator not = "Y"
AJR08	State-Mandated Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	AJR04 AJR21 AJR25 AJR35 AJR46	If taxing unit type = ISD (02), AJR08 must not be > \$10,000 and must not be > (AJR21 + AJR25 + AJR35 + AJR46)	State-Mandated Over-65 Exemption Amount for ISD is > \$10,000 or the market value.
AJR08	State-Mandated Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	AJR09 AJR63	If AJR63 = "Y" then AJR08 + AJR09 must not be > \$10,000	AJR63 = "Y" but State-Mandated Over-65/ Disabled Amount is > \$10,000.
AJR09	State- Mandated Disabled Homeowner Exemption Amount (Actual Amount Granted)		AJR09 must => 0	Is non-numeric value for State-Mandated Disabled Exemption Amount.
AJR09	State- Mandated Disabled Homeowner Exemption Amount (Actual Amount Granted)	AJR04	AJR09 applies to taxing unit type = ISD (02) only	Invalid taxing unity type for State-Mandated Disabled Exemption.
AJR09	State- Mandated Disabled Homeowner Exemption Amount (Actual Amount Granted)	AJR04 AJR21 AJR25 AJR35 AJR46	If taxing unit type = ISD (02), AJR09 must not be > \$10,000 and must not be > (AJR21, + AJR25 + AJR35 + AJR46)	State-Mandated Disabled Exempt Amount for ISD is > \$10,000 or market value.
AJR09	State- Mandated Disabled Homeowner Exemption Amount (Actual Amount Granted)	AJR08 AJR63	If AJR63 = "Y" then AJR08 + AJR09 must not be > \$10,000	AJR63 = "Y" but State-Mandated Over-65/ Disabled Amount is > \$10,000.
AJR09	State- Mandated Disabled Homeowner Exemption Amount (Actual Amount Granted)	AJR50	If AJR09 > 0 then AJR50 must = "Y"	State-Mandated Disabled > 0 but indicator = "N."
AJR10	Local Optional Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)		AJR10 must => 0	Is non-numeric value for Local Option Over-65 Exemption Amount.
AJR10	Local Optional Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	AJR52	If AJR10 > 0 then AJR52 must = "Y"	Local Optional over-65 > 0 but indicator = "N."
AJR10	Local Optional Over 65/55 Surviving Spouse Homeowner Exemption Amount (Actual Amount Granted)	AJR04 AJR05 AJR07 AJR11 AJR48	If taxing unit = county (00) and AJR05="B" and AJR48="Y" and AJR10 > 0 or AJR11 > 0 then AJR07 must = 0.	Fund B disallowed granting both State-Mandated \$3,000 and Local Option Exemption.
AJR11	Local Option Disabled Homeowner Exemption Amount (Actual Amount Granted)		AJR11 must => 0	Is non-numeric value for Local Option Disabled Exemption Amount.
AJR11	Local Option Disabled Homeowner Exemption Amount (Actual Amount Granted)	AJR53	If AJR11 > 0 then AJR53 must = "Y"	Local Option Over-65 > 0 but indicator = "N."

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (continued)

Field ID	Field Name	Relational Field	Edit	Message
AJR12	Total Exemption Amount (Absolute)		AJR12 must => 0	Total Exemption Amount invalid.
AJR12	Total Exemption Amount (Absolute)	AJR06 AJR07 AJR08 AJR09 AJR10 AJR11 AJR13 AJR14 AJR15 AJR16 AJR17 AJR19 AJR21 AJR23 AJR24 AJR25 AJR27 AJR28 AJR30 AJR31 AJR35 AJR36 AJR38 AJR40 AJR41 AJR45 AJR46 AJR64 AJR73 AJR76 AJR82 AJR83 AJR84	If AJR12 > 0 and AJR19 = any X category then AJR06, AJR07, AJR08, AJR09, AJR10, AJR11, AJR13, AJR14, AJR15, AJR16, AJR17, AJR21, AJR23, AJR24, AJR25, AJR27, AJR28, AJR30, AJR31, AJR35, AJR36, AJR38, AJR40, AJR41, AJR45, AJR46, AJR64, AJR73, AJR76, AJR82, AJR83, AJR84 must = 0	Totally exempt property not allowed any exemptions.
AJR12	Total Exemption Amount (Absolute)	AJR19	If AJR12 > 0 then AJR19 must be one of the X categories	Totally exempt amount in an invalid category
AJR13	Local Option Historical Exemption Amount		AJR13 must => 0	Local Option Historical Exemption Amount invalid.
AJR13	Local Optional Historical Exemption Amount	AJR69	If AJR13 > 0 then AJR69 must = "Y"	Historical exemption amount > 0 but indicator = "N"
AJR14	Solar/Wind Powered Exemption Amount		AJR14 must => 0	Solar Wind Powered Exemption Amount invalid.
AJR14	Solar/Wind Powered Exemption Amount	AJR67	If AJR14 > 0 then AJR67 must = "Y"	Solar Wind Powered exemption amount > 0 but indicator = "N"
AJR15	State-Mandated Disabled/Deceased Veteran Exemption Amount (Actual Amount Granted)		AJR15 must => 0	Is non-numeric value for Disabled/Deceased Veteran Exemption Amount.
AJR15	State-Mandated Disabled/Deceased Veteran Exemption Amount (Actual Amount Granted)	AJR54	If AJR15 > 0 then AJR54 must = "Y"	State Mandated Disabled/Deceased Veteran Exemption Amount > 0 but indicator not = "Y"

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (continued)

Field ID	Field Name	Relational Field	Edit	Message
AJR15	State-Mandated Disabled/Deceased Veteran Exemption Amount (Actual Amount Granted)	AJR21 AJR25 AJR35 AJR46	AJR15 must not be > 24,000 and must not be > (AJR21 + AJR25 + AJR35 + AJR46)	State Mandated Disabled/Deceased Veteran Exemption Amount is > than \$24,000 or the market value.
AJR16	Other Exemption/Loss Amount		AJR16 must => 0	Other Exemption Loss Amount invalid.
AJR16	Other Exemption/Loss Amount	AJR70	If AJR16 > 0 then AJR70 must = "Y"	Other Exemption Loss Amount > 0 but indicator not = "Y"
AJR17	Total Appraised Value Lost Due To Tax Abatement Agreements (County, City & Special Districts Only)		AJR17 must => 0	Is non-numeric value for tax abatements.
AJR17	Total Appraised Value Lost Due To Tax Abatement Agreements (County, City & Special Districts Only)	AJR55	If AJR17 > 0, then AJR55 must = "Y"	Abatement loss is > 0 but indicator not = "Y"
AJR17	Total Appraised Value Lost Due To Tax Abatement Agreements (County, City & Special Districts Only)	AJR04	AJR17 applies to taxing unit type = County (00) or City (03) only	Invalid taxing unit for AJR17.
AJR19	Comptroller's Category Code		AJR19 must = A, B, C1, C2, D1, D2, E, F1, F2, G1, G2, G3, H1, H2, J1, J2, J3, J4, J5, J6, J7, J8, J9, L1, L2, M1, M2, N, O, S, XA, XB, XC, XD, XE, XF, XG, XH, XI, XJ, XL, XM, XN, XO, XP, XQ, XR, XS, XT, XU, XV, Y	Comptroller Category Code invalid.
AJR19	Comptroller's Category Code	AJR04 AJR05	If AJR19 = J9 then taxing unit type must = county (00) and county fund type = "A"	Invalid taxing unit type for property receiving Rolling Stock value.
AJR19	Comptroller's Category Code	AJR03 AJR04	Check if taxing unit ID AJR04 = AJR04 and if account number AJR03 = AJR03 and category code AJR19 = AJR19	A category code cannot be duplicated for the same account within a taxing unit.
AJR21	Category Market Value Land (Before any Cap)		AJR21 must => 0	Is non-numeric value for market value of land.
AJR21	Category Market Value Land (Before any Cap)	AJR19	If AJR21 > 0 then AJR19 must = A or B or C1 or C2 or D1 or E or F1 or F2 or J1 - J9 or N or O	Invalid category code for property receiving land value.
AJR21	Category Market Value Land (Before any Cap)	AJR19 AJR23 AJR24	The sum of AJR23 + AJR24 must = AJR21 if AJR19 = D1	Category Code = D1 but AJR23 + AJR24 does not equal AJR21.
AJR22	Land Size (Total Acres for Category)	AJR65	If AJR65 = 4 then AJR22 must = 0	Land Size Total invalid when Land Units = 4.
AJR22	Land Size (Total Acres for Category)	AJR65	If AJR65 not = 4 then AJR22 must > 0	Land Size Total invalid.
AJR22	Land Size (Total Acres for Category)		AJR22 must => 0	Is non-numeric value for Land Size.
AJR23	Productivity Value		AJR23 must => 0	Is non-numeric value for productivity value.
AJR23	Productivity Value	AUD Record	If AJR23 > 0 then an AUD record for this account must exist	No AUD record found for this account.
AJR23	Productivity Value	AJR19	If AJR23 > 0 then AJR19 must = D1 only	Invalid category for property receiving productivity value.
AJR23	Productivity Value	AJR24	AJR23 > 0 then AJR24 must be > 0	Reported productivity value but productivity loss is 0.
AJR23	Productivity Value	AJR19	If AJR19 = D1 then AJR23 must be > 0	Category Code = D1 but productivity value is 0.

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (continued)

Field ID	Field Name	Relational Field	Edit	Message
AJR24	Productivity Value Loss		AJR24 must => 0	Is non-numeric value for productivity value loss.
AJR24	Productivity Value Loss	AJR19	If AJR24 > 0 then AJR19 must = D1	Invalid category for property receiving productivity loss.
AJR24	Productivity Value Loss	AJR23	AJR24 > 0 then AJR23 must be > 0	Reported productivity loss but productivity value is 0.
AJR25	Category Market Value Improvement (Before any Cap)		AJR25 must => 0	Is non-numeric value for market value of land.
AJR25	Category Market Value Improvement (Before any Cap)	AJR19	If AJR25 > 0 then AJR19 must = A or B or C1 or C2 or D2 or E or F1 or F2 or J1 - J9 or M1 or N or O	Invalid category code for property receiving improvement value.
AJR27	Account Taxable Value		AJR27 must => 0	Is non-numeric value for taxable value.
AJR27	Account Taxable Value	AJR21 AJR25 AJR35 AJR46 AJR06 AJR07 AJR08 AJR09 AJR10 AJR11 AJR13 AJR14 AJR15 AJR16 AJR17 AJR24 AJR30 AJR31 AJR36 AJR40 AJR41 AJR45 AJR64 AJR73 AJR76 AJR82 AJR83 AJR84	AJR27 must = market value (the sum of (AJR21 + AJR25 + AJR35 + AJR46) minus the exemption total (the sum of AJR06 + AJR07 + AJR08 + AJR09 + AJR10 + AJR11 + AJR13 + AJR14 + AJR15 + AJR16 + AJR17 + AJR24 + AJR30 + AJR31 + AJR36 + AJR40 + AJR41 + AJR45 + AJR64 + AJR73 + AJR76 + AJR82 + AJR83 + AJR84)	Taxable value reported not equal to calculated taxable value.
AJR27	Account Taxable Value	AJR04	AJR27 must = 0 when taxing unit type = CAD (01)	CAD taxable value must equal 0.
AJR27	Account Taxable Value	AJR21 AJR25 AJR35 AJR46	The sum of AJR21 + AJR25 + AJR35 + AJR46 must => AJR27	AJR27 taxable value > than market value.
AJR28	All Homesteads Before Exemptions		AJR28 must => 0	Is non-numeric value for all homesteads before any exemptions.
AJR28	All Homesteads Before Exemptions	AJR60	If AJR28 > 0 then AJR60 must = "Y"	All homesteads before any exemptions > 0 but indicator not = "Y"

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (continued)

Field ID	Field Name	Relational Field	Edit	Message
AJR28	All Homesteads Before Exemptions	AJR21 AJR25 AJR35 AJR46	IF AJR28 > 0, then AJR28 must <= the sum of AJR21 + AJR 25 + AJR35 + AJR46	All homesteads before any exemption is not equal to reported market value.
AJR30	Freeport Exemption Loss		AJR30 must => 0	Is non-numeric value for Freeport Exemption Loss.
AJR30	Freeport Exemption Loss	AJR59	If AJR30 > 0 then AJR59 must = "Y"	Freeport exemption loss > 0 but indicator not = "Y."
AJR31	Pollution Control Exemption Loss		AJR31 must => 0	Is non-numeric value for Pollution Control Exemption Loss.
AJR31	Pollution Control Exemption Loss	AJR58	If AJR31 > 0 then AJR58 must = "Y"	Pollution Control Exemption Loss > 0 but indicator not = "Y."
AJR35	Personal Property Value	AJR19	IF AJR35 > 0 then AJR19 must not be C1 or C2 or D1 or D2 or F1	Invalid Category for personal property value.
AJR35	Personal Property Value		AJR35 must => 0	Is non-numeric value for market value of personal property.
AJR36	Proration Loss to Property Changing Totally Exempt Status		AJR36 must => 0	Is non-numeric value for prorations.
AJR36	Proration Loss to Property Changing Totally Exempt Status	AJR68	IF AJR36 > 0 then AJR68 must = "Y"	Prorations Loss > 0 but indicator not = "Y"
AJR38	Levy Loss To Tax Deferral of Over-65 or Increasing Home Taxes		AJR38 must => 0	Is non-numeric value for levy loss to tax deferrals.
AJR39	Capped Value of Residence Homesteads		AJR39 must => 0	Is non-numeric value for capped value.
AJR39	Capped Value of Residence Homesteads	AJR61	If AJR39 > 0 then AJR61 must = "Y"	Capped value > 0 but indicator not = "Y."
AJR39	Capped Value of Residence Homesteads	AJR40	If AJR40>0 then AJR39 must be > 0	Reported 10 percent cap value loss but capped value is 0.
AJR39	Capped Value of Residence Homesteads	AJR21 AJR25 AJR35 AJR40 AJR46	IF AJR39 >0 then AJR39 + AJR40 must <= AJR21 + AJR25 + AJR35 + AJR46	The capped value plus the 10 percent cap loss does not equal the market value.
AJR40	Value Loss to the 10 Percent Cap on Residential Homesteads		AJR40 must => 0	Is non-numeric value for 10 percent cap value loss.
AJR40	Value Loss to the 10 Percent Cap on Residential Homesteads	AJR61	If AJR40 > 0 then AJR61 must = "Y"	10 percent cap value loss > 0 but indicator not = "Y."
AJR40	Value Loss to the 10 Percent Cap on Residential Homesteads	AJR39	If AJR39>0 then AJR40 must be >0	Reported capped value but 10 percent cap value loss is 0.
AJR40	Value Loss to the 10 Percent Cap on Residential Homesteads	AJR21 AJR25 AJR35 AJR39 AJR46	IF AJR40 >0 then AJR39 + AJR40 must <= AJR21 + AJR25 + AJR35 + AJR46	The capped value plus the 10 percent cap loss does not equal the market value.
AJR41	Water Conservation Initiatives Exemption Loss		AJR41 must => 0	Is non-numeric value for water conservation.
AJR41	Water Conservation Initiatives Exemption Loss	AJR62	If AJR41 > 0 then AJR62 must = "Y"	Water Conservation loss > 0 but indicator not = "Y."

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (continued)

Field ID	Field Name	Relational Field	Edit	Message
AJR42	Local Optional Homestead Exemption Percentage		AJR42 must => 0	Is non-numeric value for Local Option Percentage.
AJR42	Local Optional Homestead Exemption Percentage	AJR51	If AJR42 > 0 then AJR51 must = "Y"	Local Option percentage > 0 but indicator not = "Y".
AJR45	Low-income Housing Exemption		AJR45 must => 0	Low-Income Housing Exemption amount invalid.
AJR45	Low-income Housing Exemption	AJR71	If AJR45 > 0 then AJR71 must = "Y"	Low Income Housing Exemption > 0 but indicator not = "Y".
AJR46	Mineral Value		AJR46 must => 0	Is non-numeric value for mineral value.
AJR46	Mineral Value	AJR19	IF AJR46 > 0 then AJR19 must not be C1 or C2 or D1 or D2	Invalid category for mineral value
AJR47	Last Reappraisal		AJR47 must contain a valid date format = YYYY.	Last Reappraisal Date invalid.
AJR48	State-Mandated Homestead Exemption Indicator		AJR48 must = "Y" or "N"	State-Mandated Homestead indicator is invalid.
AJR48	State-Mandated Homestead Exemption Indicator	AJR04	If AJR48 = "Y" then taxing unit type must = County(00) or ISD (02) only	Invalid taxing unity type for State-Mandated Homestead Indicator.
AJR48	State-Mandated Homestead Exemption Indicator	AJR04 AJR05	If AJR48 = "Y" and taxing unit type = County (00) then AJR05 must = "B"	State-Mandated \$3,000 Exemption Amount disallowed for County Fund Type.
AJR49	State- Mandated Over-65/Over-55 Surviving Spouse Exemption Indicator		AJR49 must = "Y" or "N"	State-Mandated Over-65 Exemption Indicator invalid.
AJR49	State- Mandated Over-65/Over-55 Surviving Spouse Exemption Indicator	AJR04	If AJR49 = "Y" then taxing unit type must = ISD (02) only	State-Mandated Over-65 Exemption Indicator for non-ISD type invalid.
AJR49	State- Mandated Over-65/Over-55 Surviving Spouse Exemption Indicator	AJR50 AJR63	If AJR63 = "N" and AJR50 = "Y" then AJR49 must = "N"	State-Mandated Over-65 and Disabled disallowed when AJR63 = "N."
AJR50	State-Mandated Disabled Homeowner Exemption Indicator		AJR50 must = "Y" or "N"	State-Mandated Disabled Exemption Indicator invalid.
AJR50	State-Mandated Disabled Homeowner Exemption Indicator	AJR04	If AJR50 = "Y" then taxing unit type must = ISD (02) only	State-Mandated Disabled Exemption Indicator for non-ISD type invalid.
AJR50	State-Mandated Disabled Homeowner Exemption Indicator	AJR49 AJR63	If AJR63 = "N" and AJR49 = "Y" then AJR50 must = "N"	State-Mandated Over-65 and Disabled disallowed when AJR63 = "N."
AJR51	Local Option Percentage Homestead Exemption Indicator		AJR51 must = "Y" or "N"	Local Option Homestead Exemption Indicator invalid.
AJR52	Local Option Over-65/Over-55 Surviving Spouse Exemption Indicator		AJR52 must = "Y" or "N"	Local Option Over-65 Exemption Indicator invalid.
AJR52	Local Option Over-65/Over-55 Surviving Spouse Exemption Indicator	AJR53 AJR63	If AJR63 = "N" and AJR53 = "Y" then AJR52 must = "N"	Local Option Over-65 and Disabled disallowed when AJR63 = "N."
AJR53	Local Option Disabled Homeowner Exemption Indicator		AJR53 must = "Y" or "N"	Local Option Disabled Exemption Indicator invalid.
AJR53	Local Option Disabled Homeowner Exemption Indicator	AJR52 AJR63	If AJR63 = "N" and AJR52 = "Y" then AJR53 must = "N"	Local Option Over-65 and Disabled disallowed when AJR63 = "N."

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (continued)

Field ID	Field Name	Relational Field	Edit	Message
AJR54	State-Mandated Disabled or Deceased Veteran's Exemption Indicator		AJR54 must = "Y" or "N"	State-Mandated Disabled-Deceased Veteran's Exemption Indicator invalid.
AJR55	Abatements Indicator		AJR55 must = "Y" or "N"	Abatements Indicator invalid.
AJR56	Chapter 313 Value Limitation Indicator		AJR56 must = "Y" or "N".	Chapter 313 Value Limitation Indicator invalid.
AJR57	Appraisal Roll Status		AJR57 must = "A" or "B" or "C" for taxing unit type	Appraisal Roll Status Indicator invalid.
AJR58	Pollution Control Exemption Indicator		AJR58 must = "Y" or "N"	Pollution Control Exemption Indicator invalid.
AJR59	Freeport Exemption Indicator		AJR59 must = "Y" or "N"	Freeport Exemption Indicator invalid.
AJR60	All Homesteads Before Any Exemptions		AJR60 must = "Y" or "N"	All homesteads indicator before any exemptions invalid.
AJR61	10 Percent Cap on Residence Homesteads Indicator		AJR61 must = "Y" or "N"	10 Percent Cap Residence Homestead Indicator invalid.
AJR62	Water Conservation Initiatives Indicator		AJR62 must = "Y" or "N"	Water Conservation Indicator invalid.
AJR63	Multiple Owner Indicator		AJR63 must = "Y" or "N"	Multiple Owner Indicator invalid.
AJR64	Total Appraised Value Lost to State-Mandated 100 percent Disabled or Unemployable Veterans Homestead Exemption	AJR66	If AJR64 > 0 then AJR66 must = "Y" OR AJR78 MUST = "Y" or AJR79 must = "Y"	State-mandated 100 percent disabled or unemployable veterans or surviving spouse exemption amount > 0 but indicator not = "Y."
AJR64	Total Appraised Value Lost to State-Mandated 100 percent Disabled or Unemployable Veterans Homestead Exemption		AJR64 must => 0	Is non-numeric value for Total Appraised Value Lost to State-Mandated 100 percent Disabled or Unemployable Veterans Homestead Exemption
AJR65	Land Units		AJR65 must = 1 or 2 or 3 or 4	Land Units invalid.
AJR65	Land Units	AJR19	If AJR19 = D1 then AJR65 must = 1	Land Units for Category Code D1 invalid.
AJR66	State-Mandated 100 percent disabled or Unemployable Veterans Homestead Exemption Indicator		AJR66 must = "Y" or "N"	State-Mandated 100 percent Disabled or Unemployable Veterans Homestead Exemption Indicator invalid.
AJR67	Solar/Wind Powered Exemption Indicator		AJR67 must = "Y" or "N"	Solar/Wind Powered Exemption Indicator invalid.
AJR68	Prorations Loss to Property Changing Totally Exempt Status Indicator		AJR68 must = "Y" or "N"	Prorations Loss to Property Changing Totally Exempt Status Indicator invalid.
AJR69	Local Option Historical Exemption Indicator		AJR69 must = "Y" or "N"	Local Option Historical Exemption Indicator invalid.
AJR70	Other Exemption/Loss Indicator		AJR70 must = "Y" or "N"	Other Exemption/Loss Indicator invalid.
AJR71	Low-income Housing Exemption Indicator		AJR71 must = "Y" or "N"	Low-income Housing Exemption Indicator invalid.
AJR72	Personal Property in Transit Indicator		AJR72 must = "Y" or "N"	Personal Property in Transit Indicator invalid.
AJR73	Personal Property in Transit Exemption Amount		AJR73 must => 0	Is non-numeric value for Personal Property in Transit Loss.
AJR73	Personal Property in Transit Exemption Amount	AJR72	If AJR73 > 0 then AJR72 must = "Y"	Personal Property in Transit exemptions > 0 but indicator not = "Y."
AJR73	Personal Property in Transit Exemption Amount	AJR19	If AJR73 > 0 then AJR19 must = "H2"	Personal Property in Transit Exemptions > 0 but category is not H2.

Appendix 6: Account Jurisdiction Record Layout (AJR) EDITS (concluded)

Field ID	Field Name	Relational Field	Edit	Message
AJR74	Short Account Number		AJR74 = unique number for each property. Must be the same in each record defining the property.	Short Account Number invalid.
AJR75	Community Land Trust Indicator		AJR75 must = "Y" or "N"	Community Land Trust indicator invalid.
AJR76	Community Land Trust Exemption Amounts		AJR76 must => 0	Is non-numerical value for local optional Community Land Trust Exemption Amounts.
AJR76	Community Land Trust Exemption Amounts	AJR75	If AJR76 > 0 then AJR75 must = "Y"	Community Land Trust exemptions > 0 but indicator not = "Y"
AJR78	Surviving Spouse 100% Disable Veteran Indicator		AJR78 must = "Y" or "N"	Surviving Spouse 100% Disable Veteran indicator invalid.
AJR79	Surviving Spouse Deceased Service Member Indicator		AJR79 must = "Y" or "N"	Surviving Spouse Deceased Service Member indicator invalid.
AJR80	Disabled Veteran Charity Donated Home Indicator		AJR80 must = "Y" or "N"	Disable Veteran Charity Donated Home indicator invalid.
AJR81	Energy Storage System Exemption Indicator		AJR81 must = "Y" or "N"	Energy Storage System indicator invalid.
AJR82	Energy Storage System Exemption Amount		AJR82 must => 0	Is non-numerical value for Energy Storage System Amounts.
AJR82	Energy Storage System Exemption Amount	AJR81	If AJR82 > 0 AJR81 must = "Y"	Energy Storage System exemption > 0 but indicator not = "Y"
AJR83	Disabled Veteran Charity Donated Home Amount		AJR83 must => 0	Is non-numerical value for Disabled Veteran Charity Donated Home Amounts.
AJR83	Disabled Veteran Charity Donated Home Amount	AJR80	If AJR83 > 0 AJR80 must = "Y"	Disabled Veteran Charity Donated Home exemption > 0 but indicator not = "Y"
AJR84	Methane Capture at Land Fill Amount		AJR84 must => 0	Is non-numerical value for Methane Capture at Land Fill Amounts.
AJR84	Methane Capture at Land Fill Amount	AJR85	If AJR84 > 0 AJR85 must = "Y"	Methane Capture at Land Fill exemption > 0 but indicator not = "Y"
AJR85	Methane Capture at Land Fill indicator		AJR85 must = "Y" or "N"	Methane Capture at Land Fill indicator invalid.
AJR86	Previous Year Comptroller's Category Code		AJR86 must = A, B, C1, C2, D1, D2, E, F1, F2, G1, G2, G3, H1, H2, J1, J2, J3, J4, J5, J6, J7, J8, J9, L1, L2, M1, M2, N, O, S, XA, XB, XC, XD, XE, XF, XG, XH, XI, XJ, XL, XM, XN, XO, XP, XQ, XR, XS, XT, XU, XV, Y	Previous Year Comptroller Category Code invalid.
AJR87	Previous Year Total Market Value		AJR87 must => 0	Is non-numeric value for Previous Year Total Market Value
AJR88	TIRZ Indicator		AJR88 must = "Y" or "N"	TIRZ Indicator Is invalid
AJR89	Tax Ceiling Indicator		AJR89 must = "1", "2", "3", "Y" or "N"	Tax Ceiling Indicator is Invalid
AJR90	Tax Ceiling Amount		AJR90 must => 0	Is non-numeric value for Tax Ceiling Amount
AJR90	Tax Ceiling Amount	AJR89	If AJR90 > 0 then AJR89 must = "1" or "2"	Tax Ceiling Amount > 0 but Indicator is not "1" or "2"
AJR91	Amount of New Construction		AJR91 must => 0	Is non-numeric value for Amount of New Construction

Appendix 7: Account Category Detail Record Layout (ACD)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
ACD01	Record Type	Alpha-numeric	3		1	3		For this record, use "ACD." Generate one record for each category within an account.
ACD02	CAD ID Code	Numeric	3	0	4	6		The numeric identification code for each appraisal district as assigned by PTAD. This three-digit code is unique to the appraisal district, not the county. The codes are used in the Appraisal District Directory published by PTAD. They run from "001" to "254." You are only sending data for your appraisal district, so this number should always be the same. EXAMPLE: 001 – Anderson County Appraisal District 002 – Andrews County Appraisal District
ACD03	Account Number	Alpha-numeric	25		7	31	APL03 through AUD03 ACD17	The unique long code that your appraisal district uses to identify a specific property. Also referred to as the geographic account number. EXAMPLE: N6650-00-001-0012-00 Note: Please provide the short account number, sometimes referred to as the 'R' number or parcel number, in ACD17.

Appendix 7: Account Category Detail Record Layout (ACD) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
ACD04	Comptroller's Category Code	Alpha-numeric	2		32	33		<p>The code used by PTAD for the use category for the property. If the appraisal district uses different category codes, translate the appraisal district's category code to the one below that best fits the property's use. These codes should be left justified.</p> <p>Use one of the following codes:</p> <ul style="list-style-type: none"> A – Single-family Residential B – Multifamily Residential C1 – Vacant Lots and Land Tracts C2 – Colonia Lots and Land Tracts D1 – Qualified Open-space Land D2 – Farm or Ranch Improvements on Qualified Open-Space Land E – Rural Land, not Qualified for Open-Space Land Appraisal, and Improvements F1 – Commercial Real Property F2 – Industrial and Manufacturing Real Property G1 – Oil and Gas G2 – Minerals G3 – Other Sub-surface Interests in Land H1 – Tangible Personal Property: Personal Vehicles, not used for business purposes H2 – Tangible Personal Property: Goods in Transit J1 – Water Systems J2 – Gas Distribution System J3 – Electric Company (including Co-op) J4 – Telephone Company (including Co-op) J5 – Railroads J6 – Pipelines J7 – Cable Companies J8 – Other Type of Utility J9 – Railroad Rolling Stock (Designate J9 for railroad rolling stock accounts. Since counties are the only taxing units to collect taxes on this type of property, only county AJR's should be created. AJR05 should be "A" for General Fund.) L1 – Commercial Personal Property L2 – Industrial and Manufacturing Personal Property M1 – Mobile Homes M2 – Other Tangible Other Personal N – Intangible Personal Property O – (O, not zero) – Residential Inventory S – Special Inventory Tax XA – Public property for housing indigent persons (§11.111) XB – Income Producing Tangible Personal Property valued under \$500 (§11.145) XC – Mineral interest valued under \$500 (§11.146) XD – Improving property for housing with volunteer labor (§11.181) XE – Community Housing Development Organizations (§11.182) XF – Assisting ambulatory health care centers (§11.183) XG – Primarily performing charitable functions (§11.184) XH – Developing model colonia subdivisions (§11.185) XI – Youth spiritual, mental, and physical development organizations (§11.19) XJ – Private schools (§11.21) XL – Organizations Providing Economic Development Services to Local Community (§11.231) XM – Marine cargo containers (§11.25) XN – Motor vehicles leased for personal use (§11.252) XO – Motor vehicles for income production and personal use (§11.254) XP – Offshore drilling equipment not in use (§11.271) XQ – Intracoastal waterway dredge disposal site (§11.29) XR – Nonprofit water or wastewater corporation (§11.30) XS – Raw cocoa and green coffee held in Harris County (§11.33) XT – Limitation on taxes in certain municipalities (§11.34) XU – Miscellaneous Exemptions (§11.23) XV – Other Totally Exempt Properties (including public property, religious organizations, and charitable organizations) Y – Unidentified category * <p>* If the "Y" code is used, it must be corrected on the final submission.</p>

Appendix 7: Account Category Detail Record Layout (ACD) (concluded)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
ACD06	Standard Industrial Code	Alpha-numeric	10		34	43		The Standard Industrial Code (SIC) if the account has one. Enter the code used by the appraisal district for the property. EXAMPLE: If you use the code "552" for auto parts store, enter as "5520." If you use the code "752C," then enter as "0752C." If you use the code "55," then enter as "5500."
ACD07	Square Footage – Improvement	Numeric	7	0	44	50		A numeric field for the square footage of the main improvement. Residential Properties – provide square footage of living area. Commercial Properties – provide total square footage.
ACD08	Number of Bedrooms	Numeric	1	0	51	51		A numeric field to report the number of bedrooms for the property, if applicable.
ACD09	Number of Bathrooms	Numeric	2	1	52	53		A numeric field to report the number of bathrooms for the property, if applicable.
ACD10	CACH Indicator	Alpha-numeric	1		54	54		An indicator that the property has central air and heat. Enter "Y" or "N"
ACD11	Year Built	Numeric	4	0	55	58		A numeric field for the four-digit year in which the identified property was built. EXAMPLE: 1980
ACD12	Construction Type/Class	Alpha-numeric	10		59	68		A code used by the appraisal district to determine the construction type/class of the property. EXAMPLES: RV7 = Residential veneer class 7 RF3+ = Residential Frame class 3 C-CB3 = Commercial concrete block class 3 C-TW4 = Commercial tilt-wall Class 4
ACD13	Number of Stories	Numeric	2	1	69	70		A numeric field to report the number of stories for the property.
ACD14	Subdivision/ Neighborhood Code	Alpha-numeric	15		71	85		A code used by the appraisal district that identifies the subdivision or neighborhood in which the property is located.
ACD15	Easement	Alpha-numeric	1		86	86		An indicator that the property has an easement that affects its value. Enter "Y" or "N"
ACD16	Legal Description	Alpha-numeric	1		87	87		An indicator that the property has a legal description that affects its value. Enter "Y" or "N"
ACD17	Short Account Number	Alpha-numeric	15		88	102	ACD03	The unique short code sometimes referred to as the 'R' number or parcel number that your appraisal district uses to identify a specific property. Please provide the long (or geographic) account number in ACD03. EXAMPLE: R12345
ACD18	NAICS Code	Alpha-numeric	6		103	108		The North American Industry Classification System (NAICS) groups industries based on the activity in which they are primarily engaged. It uses a six-digit coding system to classify all economic activity into twenty industry sectors. NAICS replaces the U.S. Standard Industrial Classification (SIC) system.

Count: 17
Total: 108

Appendix 8: Account Category Detail Record Layout (ACD) EDITS

Field ID	Field Name	Relational Field	Edit	Message
ACD01	Record Type		ACD01 = "ACD"	Record Type invalid.
ACD02	CAD ID Code		ACD02 must = PTAD assigned CAD code (001 thru 254)	CAD Code Invalid.
ACD02	CAD ID Code		CAD ID not = CAD selected to process	CAD Code is not the CAD number selected to process.
ACD03	Account Number	APL03 thru AUD03	ACD03 = unique number for each property Must be the same in each record defining the property (APL thru AUD)	Account Number invalid.
ACD04	Comptroller's Category Code		ACD04 must = A, B, C1, C2, D1, D2, E, F1, F2, G1, G2, G3, H1, H2, J1, J2, J3, J4, J5, J6, J7, J8, J9, L1, L2, M1, M2, N, O, S, XA, XB, XC, XD, XE, XF, XG, XH, XI, XJ, XL, XM, XN, XO, XP, XQ, XR, XS, XT, XU, XV, or Y	Comptroller Category Code invalid.
ACD06	Standard Industrial Code		ACD06 = field for the standard industrial code	Standard Industrial Code invalid.
ACD07	Square Footage – Improvement		ACD07 must => 0	Is non-numeric value for Square Footage Improvement.
ACD08	Number of Bedrooms		ACD08 must => 0	Is non-numeric value for Number of Bedrooms.
ACD09	Number of Bathrooms		ACD09 must => 0	Is non-numeric value for Number of Bathrooms.
ACD10	CACH Indicator		ACD10 must = "Y" or "N"	CACH Indicator invalid.
ACD11	Year Built		ACD11 must => 0	Is non-numeric value for Year Built.
ACD12	Construction Type/Class		ACD12 = construction type used by the appraisal district	Construction type invalid.
ACD13	Number of Stories		ACD13 = > 0	Is non-numeric value for Number of Stories.
ACD14	Subdivision/ Neighborhood Code		ACD14 = neighborhood code used by the appraisal district	Subdivision/Neighborhood Code invalid.
ACD15	Easement		ACD15 must = "Y" or "N"	Easement indicator invalid.
ACD16	Legal Description		ACD16 must = "Y" or "N"	Legal description indicator invalid.

Appendix 9: Ag Use Account Detail Record Layout (AUD)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AUD01	Record Type	Alpha-numeric	3		1	3		For this record, use "AUD." Generate one AUD record for each land class within the account.
AUD02	CAD ID Code	Numeric	3	0	4	6		The numeric identification code for each appraisal district as assigned by PTAD. This three-digit code is unique to the appraisal district, not the county. The codes are used in the Appraisal District Directory published by the PTAD. They run from "001" to "254." You are only sending data for your appraisal district, so this number should always be the same. EXAMPLE: 001 – Anderson County Appraisal District 002 – Andrews County Appraisal District
AUD03	Account Number	Alpha-numeric	25		7	31	APL03 through AUD03 AUD16	The unique long code that your appraisal district uses to identify a specific property. Also referred to as the geographic account number. EXAMPLE: N6650-00-001-0012-00 Note: Please provide the short account number, sometimes referred to as the 'R' number or parcel number, in AUD16.
AUD04	Taxing Unit ID Code	Numeric	8	0	32	39		Prepare an "AUD" for each taxing unit that taxes the property. This field must always contain a valid taxing unit number. EXAMPLE: The property in the account has only 100 acres of dry cropland in the school district, but has 200 acres of dry cropland in the appraisal district. This would require two records for the school districts, one for each school district that has dry cropland in it. There would also be records for the county and city, if applicable. In completing this field, use PTAD's assigned identification code for a taxing unit. The Comptroller's office publishes these numbers with the taxing unit's name in the Appraisal District Directory each year. CAD – Unique Identifier – Identification Code 000-000-00 = County 000-000-02 = School District 000-000-03 = City If a taxing unit does not levy taxes, it is not necessary to fill out an Ag Use Account Detail Record for that taxing unit. The taxing unit codes requested in this field are those used in the Appraisal District Directory, which is published by PTAD each year. If you encounter a taxing unit without a valid code, please contact PTAD and we will assign one.
AUD05	Field Not Used	Alpha-numeric	2		40	41		Field Not Used (leave blank).
AUD07	Income Type	Alpha-numeric	4		42	45	AUD08	A code for identifying how a parcel qualifies for production value. Land can qualify as either: 1D (farm or ranch land where the owner's primary occupation is farming or ranching), 1D1 (general farm or ranch land) or timber. Use one of the following codes: 1D – For farm or ranch land where the owner's primary occupation and income are from farming or ranching. 1D1 – For general farm or ranch land. TIMB – For timber land. These codes should be left justified.

Appendix 9: Ag Use Account Detail Record Layout (AUD) (continued)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AUD08	Land Type	Alpha-numeric	4		46	49	AUD07	<p>A code for identifying the type of land for the parcel. The code will depend upon the value of the "Income Type" code above. Use one of the following codes:</p> <p>For income type 1D or 1D1, use either: DLCPC – Dryland cropland IMPR – Improved pasture IRCP – Irrigated cropland NATP – Native pastureland QLND – Temporary quarantined land BRNW – Barren/Wasteland WDLF – Wildlife management ORCH – Orchards OTHR – Other</p> <p>For timber acres taxed at timber productivity value, use either: H1PR – Hardwood I H2PR – Hardwood II H3PR – Hardwood III H4PR – Hardwood IV P1PR – Pine I P2PR – Pine II P3PR – Pine III P4PR – Pine IV M1PR – Mixed I M2PR – Mixed II M3PR – Mixed III M4PR – Mixed IV</p> <p>For timber acres taxed at the 1978 market value, use either: HD78 – Hardwood PN78 – Pine MX78 – Mixed</p> <p>For transition to timber acres, use either: HDT1 – Hardwood PNT1 – Pine MXT1 – Mixed</p> <p>For timber acres taxed at restricted use (50 percent value), use either: H1RU – Hardwood I H2RU – Hardwood II H3RU – Hardwood III H4RU – Hardwood IV P1RU – Pine I P2RU – Pine II P3RU – Pine III P4RU – Pine IV M1RU – Mixed I M2RU – Mixed II M3RU – Mixed III M4RU – Mixed IV</p>
AUD10	Acres for production	Numeric	11	3	50	60		<p>The number of acres (to three decimal places) qualifying for production value as described in AUD08.</p> <p>EXAMPLES: 00012500000 represent 12,500 acres. 00000243125 represent 243 & 1/8 acres.</p>
AUD11	Productivity Value By Land Type	Numeric	11	0	61	71		<p>The productivity value (in whole dollars) of this part of the account.</p> <p>EXAMPLE: 00000025000 represent \$25,000 in production value for a parcel of 250 dryland crop acres valued at \$100/acre.</p>

Appendix 9: Ag Use Account Detail Record Layout (AUD) (concluded)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
AUD12	1978 Timber Value	Numeric	11	0	72	82	AUD08	The 1978 value (in whole dollars) for this part of this parcel if the land use is timber and the parcel has a 1978 timber tax floor. ONLY USE WITH TIMBER. EXAMPLE: 00000025000 represent \$25,000 in production value for a parcel of 250 acres valued at \$100/acre.
AUD13	Previous Land Type For Wildlife Management	Alpha-numeric	4		83	86	AUD08	A code for identifying the prior land type for the qualified open-space land reported as Wildlife Management in AUD08. (Please report the prior qualifying land category.) Leave blank if does not apply. Use one of the following codes: DLCP – Dryland cropland IRCP – Irrigated cropland BRNW – Barren/Wasteland ORCH – Orchards IMPR – Improved pastureland NATP – Native pastureland QLND – Temporary quarantined land OTHR – Other
AUD14	Market Value of Land Receiving Productivity	Numeric	11	0	87	97		The market value in whole dollars of this part of the account.
AUD15	Previous Land Type For Transition to Timber	Alpha-numeric	4		98	101	AUD08	A code for identifying the prior land type for the qualified open-space land reported as Transition to Timber in AUD08. (Please report the prior qualifying land category.) Leave blank if does not apply. Use one of the following codes: DLCP – Dryland cropland IRCP – Irrigated cropland BRNW – Barren/Wasteland ORCH – Orchards IMPR – Improved pastureland NATP – Native pastureland QLND – Temporary quarantined land WDLF – Wildlife Management OTHR – Other
AUD16	Short Account Number	Alpha-numeric	15		102	116	AUD03	The unique short code sometimes referred to as the 'R' number or parcel number that your appraisal district uses to identify a specific property. Please provide the long (or geographic) account number in AUD03. EXAMPLE: R12345

Count: 14
Total 116

Appendix 10: Ag Use Account Detail Record Layout (AUD) EDITS

Field ID	Field Name	Relational Field	Edit	Message
AUD01	Record Type		AUD01 must = "AUD"	Record Type Invalid.
AUD02	CAD ID Code		AUD02 must = PTAD assigned CAD code (001 thru 254)	CAD Code Invalid.
AUD02	CAD ID Code		CAD ID not = CAD selected to process	CAD Code is not the CAD number selected to process.
AUD03	Account Number	APL03 through AUD03	AUD03 = unique number for each property. Must be the same in each record defining the property (APL thru AUD)	Account Number Invalid.
AUD04	Taxing Unit ID Code		AUD04 must = valid ID code assigned by the PTAD.	Taxing unit ID code invalid for AUD record.
AUD07	Income Type		AUD07 must = "1D" or "1D1" or "TIMB"	Income type invalid.
AUD08	Land Type	AUD07	If AUD08 = "DLCP" or "IRCP" or "BRNW" or "ORCH" or "IMPR" or "NATP" or "QLND" or "WDLF" or "OTHR" then AUD07 must = "1D" or "1D1"	Land type invalid for income type of farm or ranch.
AUD08	Land Type	AUD07	If AUD08 = "H1PR" or "H2PR" or "H3PR" or "H4PR" or "P1PR" or "P2PR" or "P3PR" or "P4PR" or "M1PR" or "M2PR" or "M3PR" or "M4PR" or "HD78" or "PN78" or "MX78" or "HDT1"; or "PNT1" or "MXT1"; or "H1RU" or "H2RU" or "H3RU" or "H4RU" or "P1RU" or "P2RU" or "P3RU" or "P4RU" or "M1RU" or "M2RU" or "M3RU" or "M4RU" then AUD07 = "TIMB"	Invalid land type for income type property of timber.
AUD08	Land Type	AUD13	If AUD08 = "WDLF", then AUD13 must = "DLCP" or "IRCP" or "BRNW" or "ORCH" or "IMPR" or "NATP" or "QLND" or "OTHR"	AUD13 must contain a code if AUD08 shows "WDLF"
AUD08	Land Type	AUD15	If AUD08 = "HDT1" or "PNT1" or "MXT1", then AUD15 must = "DLCP" or "IRCP" or "BRNW" or "ORCH" or "IMPR" or "NATP" or "QLND" or "WDLF" or "OTHR"	AUD15 must contain a code if AUD08 shows "HDT1" or "PNT1" or "MXT1."
AUD10	Acres For Production		AUD10 must > 0	Acres for production invalid.
AUD11	Productivity Value by Land Type		AUD11 must > 0	Productivity value by land type invalid.
AUD12	1978 Timber Value		AUD12 must =>0	1978 Timber value invalid.
AUD12	1978 Timber Value	AUD07	If AUD12 > 0, then AUD07 must = "TIMB"	1978 Timber value > 0 but income type invalid.
AUD12	1978 Timber Value	AUD08 AUD07	If AUD12>0 and AUD07 = "TIMB," then AUD08 must = "HD78" or "PN78" or "MX78"	1978 Timber value > 0 but land type is invalid.
AUD13	Previous Land Type for Wildlife Management		AUD13 must = spaces or "DLCP" or "IRCP" or "BRNW" or "ORCH" or "IMPR" or "NATP" or "QLND" or "WDLF" or "OTHR"	Previous land type for wildlife management invalid.
AUD14	Market Value of Land Receiving Productivity		AUD14 must >0	Market value of land receiving productivity invalid.
AUD15	Previous Land Type for Transition to Timber		AUD15 must = spaces or "DLCP" or "IRCP" or "BRNW" or "ORCH" or "IMPR" or "NATP" or "QLND" or "WDLF" or "OTHR"	Previous land type for Transition to Timber invalid.

Appendix 11: Top Ten Taxpayer Layout (TU2)

Field ID	Field Name	Type	Length (Total)	Decimal Places	Beginning Position	Ending Position	Relational Field	Description
TU201	Record Type	Alpha-numeric	3		1	3		For this record, use "TU2." Generate one record for each city and school district.
TU202	CAD ID Code	Numeric	3	0	4	6		The numeric identification code for each appraisal district as assigned by PTAD. This three-digit code is unique to the appraisal district, not the county. The codes are used in the Appraisal District Directory published by PTAD. They run from "001" to "254." You are only sending data for your appraisal district, so this number should always be the same. EXAMPLE: 001 – Anderson County Appraisal District 002 – Andrews County Appraisal District
TU203	Taxing Unit ID Code	Numeric	8	0	7	14		PTAD's assigned identification code for a taxing unit. The Comptroller's office publishes these numbers with the taxing unit's name in the Appraisal District Directory each year. CAD – Unique Identifier – Identification Code 000-000-00 = County 000-000-02 = School District 000-000-03 = City Prepare a "TU2" for the schools and cities that includes all accounts that the CAD appraises. EXAMPLE: 00190202 is Cayuga ISD. If a taxing unit does not levy taxes, it is not necessary to fill out a Top Ten Taxpayers record for that taxing unit. The tax unit codes requested in this field are those used in the Appraisal District Directory, which is published by PTAD each year. If you encounter a taxing unit without a valid code, please contact the PTAD and we will assign one.
TU204	FIELD NOT USED	Alpha-numeric	1		15	15		FIELD NOT USED – (LEAVE BLANK)
TU205	Taxpayer Ranking	Numeric	2	0	16	17		The ranking of this taxpayer within the "Top 10" taxpayers within the taxing unit. The taxpayer with the highest Total Taxable Value for all its property within the taxing unit should be ranked "01." The second highest taxpayer should be "02," and so on. Must be a two-digit number between 01 and 10.
TU206	Taxpayer name	Alpha-numeric	50		18	67		The name of the parent company or the predominant owner in the taxing unit. EXAMPLE: The Megabucks Corporation, Inc.
TU207	Market Value	Numeric	11	0	68	78		The combined market value, in whole dollars, of all properties owned by the company or owner listed above. The market value is before exemptions and is not considering any productivity value. EXAMPLE: 01234567890 represent \$1,234,567,890 of market value
TU208	Taxable Value	Numeric	11	0	79	89		The taxable value is the market value less any applicable exemptions and productivity value loss. EXAMPLE: 01234567890 represent \$1,234,567,890 of taxable value

Count: 8
Total: 89

Appendix 12: Top Ten Taxpayer Layout (TU2) EDITS

Field ID	Field Name	Relational Field	Edit	Message
TU201	Record Type		TU201 must = "TU2"	Record type invalid.
TU202	CAD ID Code		TU202 must = PTAD assigned CAD code (001 thru 254)	CAD Code Invalid.
TU202	CAD ID Code		CAD ID not = CAD selected to process	CAD Code is not the CAD number selected to process.
TU203	Taxing Unit ID Code		TU203 must = valid ID code assigned by PTAD.	Taxing unit ID code invalid for TU2 record.
TU205	Taxpayer Ranking		TU205 must => 0	Is not a numeric value for taxpayer ranking.
TU205	Taxpayer Ranking		TU205 must => 1 and <=10	Is an invalid taxpayer ranking (must be 1 to 10).
TU206	Taxpayer Name		TU206 must not = spaces	Top 10 taxpayer name cannot be blank.
TU207	Market Value		TU207 must => 0	Is not a numeric value for taxpayer market value
TU208	Taxable Value		TU208 must => 0	Is not a numeric value for taxpayer taxable value

For more information, visit our website:
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