

JEFFERSON COUNTY APPRAISAL DISTRICT



REAPPRAISAL PLAN

Adopted September 10, 2014

TAX YEARS 2015-2016

This Appraisal Plan is being submitted as a tool to organize the reappraisal for Jefferson County Appraisal District. This plan attempts to outline the necessary work required to complete a reappraisal over the next two years. As we progress into the actual reappraisal process, we reserve the right to modify the plan as required in order to meet the requirements for this office as set forth in the Texas Property Tax Code.

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EXECUTIVE SUMMARY

PROPERTY TAX CODE REQUIREMENT

Senate Bill 1652 passed during the 2005 Regular Legislative Session amended the Texas Property Tax Code to require a written biennial reappraisal plan. The following details the changes to the Property Tax Code:

The Written Plan

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

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

Plan for Periodic Reappraisal

Subsections (a) and (b), Section 25.18, of the Property Tax Code, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
 - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;
 - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
 - (3) Defining market areas in the district;

- (4) Identifying property characteristics that affect property value in each market area, including:
 - (A) The location and market area of the property;
 - (B) Physical attributes of property, such as size, age and condition;
 - (C) Legal and economic attributes; and
 - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- 5 Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

MISSION STATEMENT

The mission of the Jefferson County Appraisal District is to develop and maintain appraisals of property in our District in a fair and equitable manner, ensuring the accuracy and uniformity of all appraisals; to ensure that the appraisals are performed by professionals in the property tax field, and to promote the education of said professionals; to develop procedures that grant the property owners due process in protesting said appraisals; to furnish to the taxing entities an accurate appraisal roll in a timely manner; and to continually improve our operations and policies in order that we may provide more efficient services to the property owners and taxing entities that we serve.

REVALUATION DECISION (REAPPRAISAL CYCLE)

The Jefferson County Appraisal District reappraises all property in the County on a biennial basis (every odd year) with the exception of the industrial, mineral, and personal property accounts, which are appraised annually. In a reappraisal year, the District appraises all properties in the District. Tax year 2015 is a reappraisal year; tax year 2016 is a non-reappraisal year.

PERFORMANCE ANALYSIS

The individual school districts equalized values are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity with regards to the State Comptroller's property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* published by the International Association of Assessing Officers.

ANALYSIS OF AVAILABLE RESOURCES

The staffing and budget requirements for the Jefferson County Appraisal District for the 2015 tax year are detailed in the 2015 budget. The biennial reappraisal plan references the 2015 and 2016 tax year and is attached to the 2015 budget and adopted by the Board of Directors. The existing appraisal practices are identified along with the methods utilized to keep these practices current. Information

Systems (IS) support is detailed regarding current specific functions. Existing maps and data requirements are specified and updates scheduled.

PLANNING AND ORGANIZATION

A preliminary reappraisal calendar is prepared to detail completion dates for each department involved in the reappraisal process. The calendar projects deadline dates for the Appraisal, Clerical, Customer Service, and Data Departments, as well as the positions of Administrative Assistant, Valuation Analyst, and Information Systems Support. The calendar is prepared for tax years 2015 and 2016. Production standards vary for field appraisers based on location of current assignments.

COMPUTER ASSISTED MASS APPRAISAL SYSTEM

Jefferson County Appraisal District has contracted an appraisal software use agreement (Property Appraisal and Collection system referred to as PACS) with True Automation, Inc. The conversion was completed in November 2012. A mobile software application for our field appraisers has been developed by True Automation to capture information and pictures in the field. This package is being developed for use on an Apple iPad and is being referred to as PACS Mobile. The appraisal information for each Apple iPad will be able to take photos and attach to a property, update PACS fields using an electronic Field Card (Appraisal Cards), review and update building permit information, GIS map integration, add or delete improvements, view or edit sketches and confirm sales information. PACS Mobile will have continuing updates throughout the year, along with the development of a Personal Property application. The District also anticipates devoting programming time to developing new reports to help manage and edit the information uploaded from this system.

DATA COLLECTION REQUIREMENTS

Data sources used by the District are continually reviewed and researched. Permits including demolition, remodeling, and new construction are worked on an annual basis. Research into problematic market areas and re-inspection of parcels outside city limits are also scheduled for re-inspection on an annual basis. On properties that have transferred ownership, the District will verify the sales price and individual property characteristics as of the date of sale through field inspection and office research.

PILOT STUDY/IN-HOUSE STUDY BY TAX YEAR

New or revised mass appraisal models are tested each tax year. Ratio studies are conducted by school district on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability.

VALUATION BY TAX YEAR

Valuation models are calibrated by analyzing comparable sales and locally tested cost data. The calculated values are tested for accuracy and uniformity using ratio studies. The ratio studies are specified in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice.

THE MASS APPRAISAL REPORT

Each tax year Mass Appraisal Report required by the Property Tax Code is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or

about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 – 8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 9 of USPAP. This written reappraisal plan is attached to the report by reference.

VALUE DEFENSE

The Appraisal District has the burden of proof for market value and equity in both formal and informal Appraisal Review Board hearings. The evidence used in these hearings is specified and tested. It is also provide to the taxpayer upon request or prior to the hearing.

REVALUATION DECISION

The Jefferson County Appraisal District by policy adopted by the Board of Directors reappraises all property in the District on a biennial basis, with the exception of industrial, mineral, and personal property, which is reappraised every year. A complete, countywide reappraisal is conducted every odd-numbered tax year. The field work for the reappraisal year is completed over a two-year period with properties in the Hamshire-Fannett ISD, Hardin-Jefferson ISD, Nederland ISD, Port Arthur ISD, Port Neches-Groves ISD, and Sabine Pass ISD being inspected in even-numbered tax years and properties in the Beaumont ISD being inspected in odd-numbered tax years. While tax year 2015 is a complete reappraisal year, tax year 2016 is a non-reappraisal year. During a complete reappraisal year, Notices of Appraisal Value are mailed on all properties in the District regardless of any changes that may have occurred.

In addition to the normal field inspections conducted for the reappraisal, every tax year the District must inspect and appraise new construction and add the property to the appraisal roll. The District must also inspect and reappraise properties that have been remodeled or demolished, properties with additions, and properties with fire damage. Building permits for properties within the corporate city limits are utilized to identify these property changes. However, building permits are not required for properties outside the corporate city limits, therefore the appraisers must inspect all properties outside the city limits each year in order to identify the properties with new construction, additions, and demolitions. Appraisers will also conduct detailed field inspections of properties if requested by the owner, and reappraise these properties as necessary. During non-reappraisal years, Notices of Appraised Value are mailed on any property that required a reappraisal due to new construction, additions, demolitions, or the property owner filed a rendition. Notices are also mailed if there is a change in ownership or in the exemptions applied to the property.

The Valuation Analyst compiles all sales by school district. Problematic areas are further researched and may indicate the need of market modifiers. The use of these modifiers is the predominant method of adjusting sales for location and time. Values throughout the County may be adjusted by the market modifiers during reappraisal years and non-reappraisal years.

Section 6.02 of the Property Tax Code for 2008 now states the Appraisal District's boundaries are the same as the County's boundaries.

PERFORMANCE ANALYSIS

Sales ratio studies are used to evaluate the District's mass appraisal performance. These studies not only provide a measure of performance, but also are an excellent means of improving mass appraisal

performance. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* from the International Association of Assessing Officers. The District uses ratio studies not only to aid in the reappraisal of properties, but also to test the State Comptroller's Property Tax Division Annual Property Value Study results.

The in-house ratio study usually begins in February where all sales reports being compiled are grouped by school district. Within the boundaries of the school districts, the Multiple Listings Sales zones are used to further indicate comparable neighborhoods. (Added Outliers and questions that were not identified in the field are reviewed and analyzed). The results of field inspections of the sold properties are printed on field cards and are available for each individual sale to further aid the analysts in making decisions regarding outliers.

Outliers are characterized as having low or high ratios. They can result from an erroneous or unrepresentative sale price, an error in the appraisal, or a mismatch between the property sold and the property appraised.

The remaining sales are then correlated to indicate comparable neighborhoods within each school district. The sales from each comparable neighborhood are grouped (stratified) according to classification. The median ratio indicated by the sales is then compared to the desired ratio. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to the measures of central tendency. The median and coefficient of dispersion are good indicators of the types of changes necessary if any are to be made. The use of market modifiers is the predominant method of adjusting sales for location and time to indicate market values. Market modifiers are methods of adjusting property to equal the market without changing the schedules.

ANALYSIS OF TRENDS

Analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. An analysis of general trends in real property prices and rents, conditions of sales, economic forces such as demographic patterns, regional location factors, employment and income patterns and interest rate trends are researched through local, state and national sources. The availability of vacant land, construction trends and costs are collected from private vendors and public sources and provide a current economic outlook on the real estate market. Data on regional information is gathered from real estate publications and other outside sources including seminars, conferences, and continuing education courses.

Neighborhood or market adjustment factors are developed from statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. Analysis of comparable market sales data forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales reflect the effects of these market forces and are interpreted to indicate market value ranges for a given neighborhood.

REAL PROPERTY VALUATION

Revisions to appraisal models are specified, updated, and tested each year.

Cost schedules are tested annually with market data to ensure that the District is in compliance with Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from Marshall

Valuation Service and local contractors. Marshall Valuation Service residential hand book and brown book are utilized with quarterly updates.

Land schedules are updated using current sales and then tested with ratio study tools. Values are then modified by adjusting actual values as indicated by the latest data. Units of comparison vary as to the typical sales data indicated.

Marketing areas of Jefferson County are physically, geographically or politically bounded neighborhoods developed to assist the appraisal department with mass appraisal techniques. These areas have been developed and further defined by analyzing complementary land use, property use, and quality of construction as well as sales data analysis. The following (addendum 1) identifies the school districts, cities, marketing area zones and subdivision numbers by use of GIS mapping. GIS maps indicate the broad areas as well as individual neighborhoods.

PERSONAL PROPERTY VALUATION

Renditions forms are sent to the taxpayers in January of each year. The deadline to return the completed rendition is April 15th unless the taxpayer(s) files a request for an extension. Renditions are worked by appraisers as they arrive. The appraiser decides whether to accept the rendered value or use our depreciation schedule based on cost new. The appraiser will research any notations and previous year renditions to determine the accuracy of the rendition. If a rendition is submitted on a new account, the appraiser will review the rendition for accuracy. If the appraiser feels the rendition is not accurate a field inspection will be conducted. If the appraiser feels the rendition is accurate a new account is set up based on the rendered values.

NOTICING PROCESS

Notices of Appraised Value are reviewed, proofed, and edited for updates and changes signed off on by District management.

HEARING PROCESS

Jefferson County currently conducts formal and informal hearings. In order to obtain an informal hearing the taxpayer must first file a protest. Informal hearings are actually meetings between the taxpayers or their agents and the appraisal staff. If valuation issues are not agreed upon, then the taxpayer may elect to proceed to a formal hearing.

Evidence in compliance with HB201 may be requested by the taxpayer or their agent and will be provided at least 14 days prior to the scheduled protest hearing.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2015 are detailed in the 2015 District budget to be adopted by the Board of Directors and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in tax year 2015 and the anticipated staffing for tax year 2016. Staffing will impact the cycle of real property re-inspection and personal property on-site reviews that can be accomplished in the 2015-2016 time period.

The Texas Legislature amended the appraisal review board appeal process by allowing arbitration in addition to filing suit in District Court with certain limitations. It is anticipated that the number of

arbitration requests will increase as the public becomes more informed of this option. Time and effort expended on arbitration cases is a good indicator that additional resources as well as an increase in staffing will become necessary as the arbitration process evolves.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Our current cost schedule for residential and commercial real properties are derived and updated from Marshall Valuation Service. Marshall Valuation Service is a national based cost manual and is generally accepted throughout the nation by the real estate appraisal industry. In a reappraisal year, real property appraisal depreciation tables and cost new tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on rendition and prior year protest hearing documentation.

Changes in legislation involving appraisal districts may occur in 2015 when the legislature is called into session. These new laws may require adjustments to the budget, staffing, and programming.

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

The following is the work schedule for the Information Systems Department:

DAILY

Maintain and balance supplemental changes in PACS
Create and generate correspondence to taxpayers notifying them of value changes
Create Monitors, Queries and Spreadsheets, as needed, for edits and displaying totals

WEEKLY

Complete full backup of data on Friday. This includes a backup of PACSserver, Accpac (JCAD accounting data) and Poseidon (GIS data). Incremental backup is done Monday-Thursday which includes any changes since the last full backup.

AS NEEDED

The Data department provides a help desk to answer questions regarding the internet website and telephone calls dealing with general information. They are responsible for exporting of data files for entities such as Jefferson County, Beaumont ISD, Hardin-Jefferson ISD, City of Port Arthur, City of Nederland, City of Port Neches and any data request made by the public or a taxpayer. The IT department creates and maintains all monitors, queries and spreadsheets for performing data validation checks and displaying totals.

The Data department and IT Support team perform the following jobs:

- Print and mail notices
- Print and mail Appraisal Review Board certified changes/no change letters
- Certified letters
- Print Business Personal Property Penalty letters
- Print Renditions

- Run certification process
- Run Freeze Ceiling Maintenance
- Create future year layer
- Create new year layer
- Perform Mineral and Industry import from Capitol Appraisal Group then balance entity totals
- Export PTD Ears submission
- Export PTD Electronic Sales and Property transfer submission by Feb. 1st and Aug. 1st
- Update FTP site with data for taxpayer
- Maintain security on the server and user rights
- Submit PTD certified data files
- Submit PTD Sales and Property transactions
- Apply 10% Penalty to Personal Property accounts not rendered

PERSONNEL RESOURCES

The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, and business personal property. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Board of Tax Professional Examiners.

The appraisal district staff generally consists of 43 full time and 1 part-time employees with the following classifications:

Administration	4
Appraisal	18
Clerical	7
Roll Room	4
IT Support/Data	3
GIS/Mapping	7 full time and 1 part time

Staff Education and Training: All appraisal district employees that perform appraisal work are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of Licensing and Regulation (TDLR). TDLR is responsible for ensuring appraisers are professional, knowledgeable, competent and ethical. This is accomplished through a statewide program of registration, licensing, education, experience, testing and certification for all property tax professionals for the purpose of promoting an equitable tax system.

Upon registration, appraisers registered with the TDLR have up to five years to take a series of appraisal courses and exams in order to achieve certification as a Registered Professional Appraiser (RPA). During each subsequent twenty-four month period after certification, appraisers must complete an additional 30 hours of continuing education. Continuing education is in the form of IAAO, Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD) and other approved Property Tax Assistance Division (PTAD) courses and seminars.

Failure to meet these minimum standards will result in a registrant losing their TDLR license and will also result in the removal of the employee from an appraiser position. Additionally, all appraisal

personnel receive extensive training in the data gathering and valuation processes. Standardized manuals are provided to ensure uniform and accurate data collection.

Supervisors and senior appraisal personnel provide on-the-job data collection training in the office and the reappraisal field area. Managers meet regularly with staff to introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal methods and techniques.

PLANNING AND ORGANIZATION

Several refineries in the area including OCI, Huntsman, Coastal Caverns, BASF and Golden Pass LNG have announced plans for extensive expansion projects. Both Natgasoline and Sunoco have also proposed large investments in the area. Motiva, Total, BASF and Valero are in the final stages of their expansion projects. An influx of contractors, craftsmen and their families into this area has provided a positive effect on the market. Trying to accommodate their needs had a major impact on the building of several hotels, motels and apartment complexes in surrounding areas. Commercial and residential properties all had widespread development and growth due to the emergence of people into the county.

New commercial and residential models have been created based on the analysis and correlations of sales data occurring within the county. Due to the increased amount of income producing properties in the area we are using models based on the income approach to value. Discussions on the collection of data for these models lead us to review the use of “Marshall and Swift Commercial Estimator” and purchase Co-Star. We continue to collect data from local sources.

2015 WORK CALENDAR

January, 2015

Appraisal Department: Mobile home accounts are field inspected and the second personal property street runs begin. All personal property renditions are mailed. Appraisers are in the process of completing field work on permits and rechecks. Land values are reviewed. Sale analysis is constantly being conducted, by school district, to determine the trends evolving in our county. The Appraisal District will be working with the comptroller’s office to begin our compliance with the MAPS requirements. Appraisers will be handling arbitration cases and lawsuits. Begin to update the USPAP report (Mass Appraisal Report). Publicize Notice of Availability of Electronic Communications ad in Beaumont Enterprise prior to February 1. Mail out questionnaires for income properties.

Valuation Analyst: Begin detailed analysis of all previous year sales information from all sources by school district to determine trends evolving in our county. Collect research and analyze additional sales information obtained from sales questionnaires, and other sources. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in progress regarding the

appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. Currently, iPads are being transitioned for field appraiser work at the end of 2014. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPad. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Mail various applications the first week of January; such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property. Scan homestead exemption applications daily. Research Tax Deferral Affidavit log of Over-65 or Disabled Homeowners for accounts to delete due to a change in ownership and notify taxing entities and Attorney of change. Key address changes to note file daily. Prepare supplemental logs for the Appraisal Review Board meeting. Prepare Tax Ceiling Certificates as requested. Notify taxing entities and attorney of Tax Deferral Affidavit received by JCAD on a monthly basis. Receive monthly report from County on deceased voters. Prepare birthday list of property owners becoming 65 for current year. Prepare Monthly Activity Report by the 7th of the month. Prepare combining of property and forward to Map Department as soon as received.

Administrative Assistant: Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early January to receive the supplemental accounts, approve supplementals received for prior years at November meeting, approve Board changes, hold hearings, and administer Oath of Office. Have Appraisal Review Board members subscribe to Statement of Officers prior to taking Oath of Office. Appraisal Review Board members must attend PTAD Mandatory Training Courses prior to hearing any protest. Appraisal Review Board conducts annual review of ARB Hearings Procedures. Review both ARB and Board of Directors manuals for any necessary updates; have Boards approve any revisions. Update ARB forms, letters, and PACS for new members or officers. Submit 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Schedule Executive Session for the Board of Directors on all pending litigation. Board of Directors must appoint ARB officers by resolution. Submit prior year Annual Report to Board of Directors and post on website. Review website for updates or revisions. Update website for Cap Rate for all Community Housing Development Organizations by January 31st. Mail letter regarding craft malls to acquire a list of tenants. Mail letters to cities requesting updated zoning maps. Approve or ratify contract with Capitol Appraisal Group for industrial and mineral properties. Notify Capitol Appraisal Group of any annexations that would affect the accounts they work. Mail out abatement and historic exemption applications to every property owner receiving one in the prior year and also on new contracts. Mail letters to taxing entities, with exception of school districts, requesting that they complete registry forms for any new or modified abatement contracts or TIF zones. Send new abatement contracts and Excel calculation worksheet to Capitol Appraisal Group. Notify Tax Abatement Review Committees of affected taxing entities of any completed abated project, providing the preliminary estimates of value in order for them to determine abatement percentages.

Data Department: Submit updated current year appraisal roll to each city and Tax Office. Do daily backups Monday through Thursday and full system backup on Friday of each week of the PACS server, Accpac and Poseidon. Prepare for previous year by doing resets of changes year codes and clearing out necessary files. Check and clear special work files. Key changes for supplemental and run logs for the Board to receive supplemental changes for all previous years. Run and print Notices of Appraised Value for supplementals. Print rendition labels for Personal Property Department. Print aircraft and boat renditions. Print and mail agricultural hunting lease letters. Print motor vehicle declaration forms for Personal Property Department. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year. List agricultural accounts with same acreage or acreage changes.

Information System Support: Continue to ensure accuracy of files for new computer system. Continue to train appraisers on new computer system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location, entity boundaries, etc. and custom applications for JCAD appraisers and other County entities. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

February, 2015

Appraisal Department: Begin in-house ratio studies. Personal Property Department begins working renditions. Work continues on updating the USPAP report (Mass Appraisal Report.) Appraisers continue working on lawsuits and fieldwork. Work on our MAPS requirements continue. Sales analysis continues county wide. Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information.

Valuation Analyst: Prepare for possible appeals process with comptroller office. Collect, research and analyze previous year sales information as well as current year sales information. Develop preliminary market modifiers. Begin testing modifiers for accuracy. Upload sales information from Multiple Listing Service. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Key alert for all field appraiser rechecks. With the transition to iPads in progress for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. Currently iPads are being transitioned for field appraiser work at the end of 2014. Key the property history created by changes made in the field by the appraisers in the events section of PACS.

As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Second reminder letters are mailed to surviving spouse of deceased applicant who did not return their homestead applications. Start keying all deleted exemptions, homestead exemptions, and veteran exemptions. Prepare Tax Ceiling Certificates per request. Scan homestead exemption applications and recommended changes. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Print list of deferred accounts in order to check if name has changed. Print letters with reason why removed from deferred list and mail to County and Attorney.

Administrative Assistant: Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. After February 1st check to ensure all lawsuits have complied with Section 42.08 payments and notify legal counsel of any accounts not in compliance. Review the revisions needed for the Appraisal Review Board programs/documents and order necessary supplies. Present the preliminary ratio study results to the Board of Directors and post to the website. The Board of Directors, Appraisal Review Board, and Chief Appraiser sign affidavits regarding delinquent taxes. Update the website for personal property rendition forms and depreciation schedules, and information regarding rendition extension procedures. Add email for property owners to request rendition extension from website.

Data Department: Submit updated current year appraisal roll to each city and Tax Office. Do daily backups Monday through Thursday and system backup on Friday of each week of the PACS server, Accpac and Poseidon. Key previous year changes as needed for the Appraisal Review Board meeting. Print agricultural application for 1-D-1 Ag. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Send sales information and deed transfer to State Comptroller's Office by February 1. Continue to ensure accuracy of files for new computer system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well

as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

March, 2015

Appraisal Department: Complete field work on real property and mobile home accounts. Complete ratio studies on real property. Complete all map changes. Continue working with comptroller's office on MAPS requirements. Personal Property Department continues working renditions. Work starts on updating the USPAP report (Mass Appraisal Report.) Remind Capital Appraisal Group to get certified USPAP to us. Appraisers continue working on lawsuits and fieldwork. Mail letters to farmers/ranchers regarding the latest testing salinity results, if needed. Begin working on Agricultural schedules and set meeting with Agricultural Committee members to review findings of proposed schedule changes. Review results of the latest salinity reports with the Agricultural committee, if needed. Place ¼ page ad in Beaumont Enterprise on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.

Valuation analyst: Accumulate research and analyze additional sales information for current month. Review and analyze all sales information. Continue to apply and test market modifiers for accuracy. Establish neighborhoods. Identify and assign account numbers to uploaded sales. Research and manually input sales from questionnaires, appraisals and other sources. Input sales into PACS. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Key alert for all field appraiser rechecks. With the transition to iPads in progress for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. Currently iPads are being transitioned for field appraiser work at the end of 2014. Key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Prepare supplemental logs and recommended changes for the Appraisal Review Board meeting. Third reminder letters are mailed to surviving spouse of deceased applicant who did not return their homestead applications. Key all deleted exemptions, new homestead exemptions, and veteran exemptions. Scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Prepare combining of property and forward to Map Department as soon as received.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early March to receive the supplemental accounts, approve

supplementals received at January meeting, approve Board changes, and hold hearings. Mail the appraisal roll notification letters to the Jefferson and Hardin County Tax Assessor-Collectors before April 1st. Receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.

Data Department: Submit updated current year appraisal roll to each city and Tax Office. Do daily backups Monday through Thursday and system backup on Friday of each week of the PACS server, Accpac and Poseidon. Key previous year changes as needed for the Appraisal Review Board meeting and run log reports. Run and print letters and certified Board orders as needed. Update residential schedules, agricultural schedules, timber schedules, and mobile home depreciation schedule. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Recalculate agricultural and timber accounts. Before Notices of Appraised Value are mailed, recalculate accounts with changes and schedule changes. Print edits before notices. Print selected notices and mail. Continue to ensure accuracy of files for new computer system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, and hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

April, 2015

Appraisal Department: April 15 is the deadline to file renditions unless extensions are granted. Personal Property Department continues working renditions. Notices of Appraised Value and penalty letters on non-rendered personal property accounts are mailed in April; appraisers begin working with property owners regarding proposed values and protests filed. Evidence packets are compiled for property owners filing protests and requesting evidence. Continue USPAP work and get certified USPAP from Capital Appraisal Group.

Valuation Analyst: Finalize and apply all market modifiers to subdivisions with sold properties as well as previously established neighborhoods countywide. Prepare sales reports for appraisers, evidence packets and general public. Begin working with property owners regarding proposed values and protests filed.

Records Department: Key alert for all field appraiser rechecks. With the transition to iPads in progress for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the

process. Currently iPads are being transitioned for field appraiser work at the end of 2014. Key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity report by the 7th of the month. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Send a memo to all departments notifying them of appraisal notices mailed and attach a copy of the appraisal notice. Key all returned appraisal notices and begin research for new addresses. Begin processing renditions for real, industrial, and mineral accounts. Industrial and mineral renditions are e-mailed to Capitol Appraisal Group with the original filed in the Roll Department. Scan all renditions. Key renditions. Scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards to the Tax Assessor-Collector to issue any required tax refunds. Submit 25.25b Quarterly Reports to the Board of Directors and the Appraisal Review Board Secretary by the 10th of the month. Once Notices of Appraised Value are mailed (typically mid-to late-April), process all protests filed, schedule protest hearings, and mail Notice of Protest Hearings. Certify preliminary values to taxing entities by April 30. Update the website for the current year protest form as well as the protest and eProtest procedures. Continue to receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners. April 15th is the deadline to request a 30-day rendition extension. One week after the rendition deadline, mail a copy of the industrial and mineral accounts granted a rendition extension to Capitol Appraisal Group and give a copy to the Roll and Personal Property Departments. Update website for additional 15-day rendition extension and remove information regarding 30-day extension. Send reminder letters to any property owner that has not filed for abatement or historic exemptions. Work locally appraised abatements and historic exemptions prior to mailing out notices. Give listing of expired abatements to Capitol Appraisal Group for them to provide current year project value to use in effective tax rate calculations. Clear abated or economic development exemption coded for expired abatements and Chapter 313 agreements. April 30th is the deadline to file abatement applications and historic exemptions. Submit Tax Abatement Registry forms, new or modified abatement agreements, and new reinvestment zones to Comptroller's Office (due by July 1st, but send now due to protest hearings). Board of Directors approves updated goals. Begin Board of Directors election process by sending letter to C&R districts notifying them that at least one district must request in writing by June 1st to participate in the election process.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and full system backup on Friday of each week of PACS server, Accpac and Poseidon. Submit to printer (3rd party vendor) Notices of Appraised Value as needed. Spool and print Notices of Appraised Value in batches as needed. Recalculate accounts as needed Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Print selected Notices of Appraised Value. Print edits before notices are mailed. Recalculate accounts with changes and schedule changes. Continue to ensure accuracy of files for new computer system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, and hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

May, 2015

Appraisal Department: Continue to work renditions and new personal property accounts. Receive tape from Capitol Appraisal Group on mineral and industrial properties less accounts with rendition extensions not worked. Appraisers begin working with property owners regarding proposed values and protests filed. Appraisal Review Board hearings begin and appraisers are given their assigned panels. USPAP completed before records are turned over to the Appraisal Review Board.

Valuation Analyst: Continue working with taxpayers regarding proposed values and protest filed. Begin the appraisal review board hearings process

Records Department: With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. A new program is being tested for recommended changes to be keyed live by the appraisers. The appraisers also key the changes made to the events section of the ARB account history record. A letter is generated for all accounts with a protest filed or accounts where the property owner has contacted the appraisal district regarding the account. Prepare evidence for all protest hearings and provide evidence to property owners submitting evidence requests prior to protest hearings. As needed, key in-house JCAD changes and key the property history created by these changes in the events section of PACS. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Begin researching the returned appraisal notices. Review all Community Housing Development Organization applications.

Scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on a monthly basis.

Administrative Assistant: Submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early May to receive the supplemental accounts, approve supplementals received at March meeting, approve Board changes, and hold hearings. Between May 1st and May 15th publicize protest procedures and deadlines in ¼ page ad in Beaumont Enterprise using PTD minimum standards. Submit appraisal records to Appraisal Review Board by May 15th or first day of ARB hearings, whichever is later. Set up computer for public to complete PTAD ARB survey. Continue to process protests filed, schedule protest hearings, and mail Notice of Protest letters. Post hearing agendas as necessary. May 31st is the protest deadline. Submit any requests for the additional 15 days to file rendition (May 30th deadline) to Chief Appraiser for approval/denial. Key any accounts granted additional 15-day extension and mail letters to property owners. One week after extension deadline, submit list of accounts granted additional extension to Capitol Appraisal Group, Roll Department, and Personal Property Department. Calculate and key abatement and economic development information.

Data Department: Submit updated current year appraisal roll to each city and Tax Office. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Continue keying name/address changes, revaluation drawing data, splits/comboines, new subdivisions, and personal property in the current file. Spool and print minerals, industrial and personal property notices. Work preliminary changes, Appraisal Review Board changes, and changes to file. Send preliminary Appraisal Review Board change letters, no change letters, unable to contact letters, and homestead letters. Key rendered accounts. Transfer and edit changes from the appraiser's iPad to the current tax year.

Information System Support: Update mineral, industrial, and personal property accounts. Flag accounts with value less than \$500. Print edits before notices are mailed. Print tax calculations, PU Recap, PU Compares. Print selected notices. Continue to ensure accuracy of files for new computer system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, and hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

June, 2015

Appraisal Department: Appraisers are assigned specific panels to work for the Appraisal Review Board when protest hearings begin. Appraisers continue working with property owners regarding proposed values and protests filed.

Valuation Analyst: Continue working with taxpayers regarding proposed values and protest filed. Continue assisting in the appraisal review board hearings.

Records Department: With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. A new program is being tested for recommended changes to be keyed live by the appraisers. The appraisers also key the changes made to the events section of the ARB account history record. A letter is generated for all accounts with a protest filed or accounts where the property owner has contacted the appraisal district regarding the account. Prepare evidence for all protest hearings and provide evidence to property owners submitting evidence requests prior to protest hearings. As needed, key in-house JCAD changes and key the property history created by these changes in the events section of PACS. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Assign clerks to Appraisal Review Board panels. Clerks record the testimony during Appraisal Review Board hearings. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Key return appraisal notices to note file marked undeliverable by post office.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Continue to process all protests filed, schedule protest hearings, and mail Notice of Protest Hearings. Post hearings agendas as necessary. Submit biweekly value updates to taxing entities. Submit subsequent year budget to Board of Directors by June 14th. Certify list of all eligible C & R Districts for Board of Directors election; Notify presiding officers of C & R districts of voting entitlement and need to submit nominee by resolution by July 15th.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Spool all Preliminary rolls that are needed and run different types of letters as they are ready to spool. Print 10% Penalty letters for personal property. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Print edits before notices are mailed. Print any remaining notices. Print tax calculation, property use recap, and PU compare reports. Print preliminary roll. Print personal property rendition penalty letter. Continue to ensure accuracy of files for new computer system. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers. Update 10% penalty on Personal Property accounts which have not rendered.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

July, 2015

Appraisal Department: Mail all approvals/denials on rendition penalty waiver requests. Appraisers handle calls from taxpayers regarding rendition penalty waiver requests. Appraisers continue working with property owners regarding proposed values, Appraisal Review Board protests and protests filed. Renditions received from Industrial properties are randomly selected to research the rendered value versus the assigned value by Capitol Appraisal Group.

Valuation Analyst: Collect, research and analyze current year sales information from January to current month. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. A new program is being tested for recommended changes to be keyed live by the appraisers. The appraisers also key the changes made to the events section of the ARB account history record. A letter is generated for all accounts with a protest filed or accounts where the property owner has contacted the appraisal district regarding the account. Prepare evidence for all protest hearings and provide evidence to property owners submitting evidence requests prior to protest hearings. As needed, key in-house JCAD changes and key the property history created by these changes in the events section of PACS. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Assign clerks to Appraisal Review Board panels. Clerks record the testimony during Appraisal Review Board hearings. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the

respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room. After the appraisal roll is certified, prepare the State Top Taxpayers reports. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Prepare values of current changes from Panel 1 and Panel 2 of the Appraisal Review Board. These changes will be presented for final approval to the full board on the last day of the Appraisal Review Board hearings. Board orders are mailed certified, return receipt requested after Appraisal Review Board approves appraisal records. Scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. By July 10th, submit 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Begin working on the reappraisal calendar for the subsequent year. Continue to process all protests filed, schedule protest hearings and mail Notice of Protest Hearings. Post hearings agendas as necessary. Continue to submit biweekly value updates to taxing entities until appraisal roll is certified. By July 20th the Appraisal Review Board approves the appraisal records for the current year. By July 25th certify the appraisal rolls to all entities and the PTAD. Recheck current year values on abated accounts to determine any value changes during the Appraisal Review Board that may affect the amount of abatements. Enter new improvement values on abatements if the value of the project with percent changes abatement had revisions. Adjust new improvement values from CAG on abatement accounts and enter in PACS. Send letters to companies notifying them of any adjustment to abatements after notices of appraised value have been mailed. Run listing of pollution control and Freeport accounts for abatements with clause restricting exemption for these properties; make any adjustments to abated values as required. Send C & R districts ballot of nominees for Board of Directors election; Votes due by resolution before August 15th. Run ARB reports immediately after Appraisal Roll is certified.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Print Board orders and certified mail/return receipt forms. Do Certification processing of roll. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Print certified roll. Continue to ensure accuracy of files for new computer system. Develop new reports as needed. Pull sales records for PTD. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers. After certification, create next tax year in PACS.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

August, 2015

Appraisal Department: Fieldwork for residential, commercial and personal property begins for the 2016 reval. Appraiser workloads are divided into sections within school district boundaries. Agricultural Committee meets to discuss the completion of the Farm and Ranch Survey requested by the Comptroller's office.

Valuation Analyst: Continue to accumulate research and analyze current sales information obtained from all sources. Begin inspection of sold properties in the field. Begin communication with Comptroller office regarding current year certified values. Compile any information request by the Comptroller's office. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: If needed, continue preparation of State Top Taxpayer reports. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Process all September 1 renditions disbursing copies to Capitol Appraisal Group, the Personal Property Department, and the Appraisal Department. Scan all renditions. The original renditions are filed in the Roll Department. Make copies of all agricultural applications received after the deadline. Compose letter to property owners filing a late agricultural application of the 10% penalty for filing late. Scan homestead exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Run Appraisal Review Board analyses and compile necessary reports. Appraisal Review Board Chairperson makes annual report to the Board of Directors. After certification of rolls, send Property Tax Assistance Division a listing of all accounts with a value greater than or equal to \$100 million and all Chapter 313 accounts in compliance with Section 23.03 of the Property Tax Code. Board of Directors holds Budget Workshop for subsequent year's budget. Notify entities, with exception of C & R districts, of their voting entitlement for Board of Directors election and notify them that nominees must be submitted by resolution before October 15th.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Run new subdivision listing. Start keying new tax rate information. Run new tax calculations after all tax rates are set and keyed. Run absolute exempt property roll and print. Run exemption account roll and print. Run alpha roll and print. Run certified tax roll and print, and also print extra copies of minerals, industrial, and personal property and backup to CD/PDF reports. Bind certified roll books, owner/tax rep masters, and subdivision listings. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year. Pull new Certified Entity Master for County Tax Office.

Information System Support: Start working with State Reports. Develop new reports as needed. Send State Reports to Property Tax Division. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers. Create new year layer. Send PTD electronic appraisal roll submission. Send PTD electronic sales and property transfer submission.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Key name and address changes to tax roll to provide Jefferson County Tax office with current ownership before tax statements are mailed.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

September, 2015

Appraisal Department: Fieldwork in Mid County and South County begins for all appraisers and continues through the end of the year. Work begins on arbitration cases. September 1 inventory is worked. Street runs continue for Personal Property. Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Begin to work on arbitration cases.

Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Prepare reports on property value for the State Comptroller's Office. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Prepare supplemental logs for the Appraisal Review Board meeting. Obtain the adopted tax rates from the County. Prepare a listing of all entity tax rates and supply a copy to all departments. Calculate frozen taxes by percent and give to Data Department for keying. Scan homestead applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early September to receive the supplemental accounts, approve supplementals received at May meeting, approve Board changes, and hold hearings. Board of Directors must hold public hearings and adopt the subsequent year budget prior to September 15. Update the Internet for current value information and adopted budget.

Data Department: Submit updated current year appraisal roll to each city and Tax Office if requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Key previous changes for supplementals and run logs for the board to received supplemental changes for all years. Run and print notices for supplemental as needed. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: After tax rates are set update files for new tax rates. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Key name and address changes to tax roll to provide Jefferson County Tax office with current ownership before tax statements are mailed.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

October, 2015

Appraisal Department: Fieldwork continues in Mid and South Counties. Appraisers work with arbitration cases and lawsuits. Begin working with the Comptroller's office regarding the ratio study for 2016. Finalize any discrepancies regarding the MAPS requirements.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Continue to work on arbitration cases. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Prepare reports on property value for the State Comptroller's office. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Call the Tax Office to obtain the date tax statements will be mailed and submit a memo to each department head. Scan

homestead applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. By October 10th submit 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Notify all entities of the current year lawsuits once all suits have been filed. After the Property Value Study is completed, update the listings of the Top Ten Taxpayers. Update abatement summary for current year abated values and tax losses. Prepare ballot of candidates and submit to presiding officer of each entity entitled to vote in Board of Directors election; Notify entities that votes are due by resolution before December 15th.

Data Department: Submit updated current year appraisal roll to each city and Tax Office if requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRIs' software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

November, 2015

Appraisal Department: Finalize fieldwork in Mid and South County and begin field work in Hamshire-Fannett and Hardin-Jefferson ISD. Appraisers will be handling arbitration cases and lawsuits. Continue working with the Comptroller's office regarding the ratio study, and MAPS compliance.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of month. Prepare logs for Appraisal Review Board approval of the supplemental and recommended changes in November. Key all new homestead exemption applications for mail out the first part of January. Scan homestead applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early November to receive the supplemental accounts, approve supplementals received at September meeting, approve Board changes, and hold hearings. Board of Directors reappoints member(s) to Agricultural Advisory Committee. Begin updating annual report to submit to Board of Directors at January meeting.

Data Department Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Key previous year changes as needed for the Appraisal Review Board meeting and run log reports. Run and print letters and certified Board orders as needed. This previous year maintenance is for approving supplementals and all other changes. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

December, 2015

Appraisal Department: Continue regular fieldwork and continue working rural areas, permits and all rechecks. Appraisers work on arbitration cases and lawsuits. Continue working with the Comptroller's office regarding the 2016 ratio study and compliance with MAPS.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Key all homestead exemption applications to surviving spouse of deceased for mail out the first of January. Prepare a memo to all departments regarding the dates of the Appraisal Review Board meetings. Scan homestead applications. Key address changes to note file. Run listings of property owners that will turn 65 for the New Year. Prepare homestead applications for homeowners born in 1950. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Submit letter to State Comptroller by December 31st certifying that Chief Appraiser is eligible to serve. Votes in Board of Directors election due by December 15th; Before December 31st, declare winner. Board of Directors receives election results at December meeting.

Data Department Submit updated current year appraisal roll to each city and Tax Office. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Continue keying name/address changes, revaluation drawing data, splits/combines, new subdivisions, and personal property in the current file. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, and hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

2016 WORK CALENDAR

January, 2016

Appraisal Department: Mobile home accounts are field inspected and the second personal property street run begins. All personal property renditions are mailed. Sale analysis is constantly being conducted, by school district, to determine the trends evolving in our county. Land values are reviewed. Appraisers will be handling arbitration cases and lawsuits. Continue working with the Comptroller's office regarding the ratio study. Update the USPAP REPORT (Mass Appraisal Report). Publicize Notice of Availability of Electronic Communications ad in Beaumont Enterprise prior to February 1. Mail out questionnaires for income properties.

Valuation analyst: Begin detailed analysis of all previous year sales information from all sources by school district to determine trends evolving in our county. Collect, research and analyze additional sales information obtained from multiple listing, sales questionnaires, and other sources. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in progress regarding the

appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. Currently, iPads are being transitioned for field appraiser work at the end of 2014. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPad. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Mail various applications the first week of January; such as new homestead exemptions, annual exemptions, surviving spouse of deceased homestead exemptions, and requests for combining property. Scan homestead exemption applications daily. Research Tax Deferral Affidavit log of Over-65 or Disabled Homeowners for accounts to delete due to a change in ownership and notify taxing entities and Attorney of change. Key address changes to note file daily. Scan recommended changes. Prepare supplemental logs for the Appraisal Review Board meeting. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Receive monthly report from County on deceased voters. Prepare birthday list of property owners becoming 65 for current year. Prepare Monthly Activity Report by the 7th of the month. Prepare combining of property and forward to Map Department as soon as received.

Administrative Assistant: Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early January to receive the supplemental accounts, approve supplementals received for prior years at November meeting, approve Board changes, hold hearings, and administer Oath of Office. Have Appraisal Review Board members subscribe to Statement of Officers prior to taking Oath of Office. Appraisal Review Board members must attend PTAD Mandatory Training Courses prior to hearing any protest. Appraisal Review Board conducts annual review of ARB Hearings Procedures. Review both ARB and Board of Directors manuals for any necessary updates; Have Boards approve any revisions. Update ARB forms, letters, and PACS for new members are officers. Submit 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Schedule Executive Session for the Board of Directors on all pending litigation. Board of Directors must appoint ARB officers by resolution. Submit prior year Annual Report to Board of Directors and post on website. Review website for updates or revisions. Update website for Cap Rate for all Community Housing Development Organizations by January 31st. Mail letter regarding craft malls to acquire a list of tenants. Mail letters to cities requesting updated zoning maps. Approve or ratify contract with Capitol Appraisal Group for industrial and mineral properties. Notify Capitol Appraisal Group of any annexations that would affect the accounts they work. Mail out abatement and historic exemption applications to every property owner receiving one in the prior year and also on new contracts. Mail letters to taxing entities, with exception of school districts, requesting that they complete registry forms for any new or modified abatement contracts or TIF zones. Send new abatement contracts and Excel calculation worksheet to Capitol Appraisal Group. Notify Tax Abatement Review Committees of affected taxing entities of any completed abated project, providing the preliminary estimates of value in order for them to determine abatement percentages.

Data Department Submit updated current year appraisal roll to each city and Tax Office. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Key changes for supplemental and run logs for the Board to receive supplemental changes for all previous years. Run and print Notices of Appraised Value for supplementals. Print rendition labels for Personal Property Department. Print aircraft and boat renditions. Print and mail agricultural hunting lease letters. Print motor vehicle declaration forms for Personal Property Department. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year. List agricultural accounts with same acreage or acreage changes.

Information System Support: Continuous updating regarding the electronic filing for informal hearings. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

February, 2016

Appraisal Department: Begin in-house ratio studies. Personal Property Department begins working renditions. Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Work continues on updating the USPAP report (Mass Appraisal Report). Appraisers continue working on lawsuits and fieldwork. Sales analysis continues county wide. If JCAD is in non-compliance with the Property Value study performed by the Comptroller's office we may be working on appeals.

Valuation Analyst: Prepare for possible appeals process with comptroller office. Collect, research and analyze previous year sales information as well as current year sales information. Develop preliminary market modifiers. Begin testing modifiers for accuracy. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Key alert for all field appraiser rechecks. With the transition to iPads in progress for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. Currently iPads are being transitioned for field appraiser work at the end of 2014. Key the

property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Start keying all deleted exemptions, homestead exemptions and veteran exemptions. Scan homestead applications. Prepare reminder letters and homestead applications to the surviving spouse of a deceased applicant. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Print list of deferred accounts in order to check if name has changed. Print letter with reason why removed from deferred list and mail to County and Attorney.

Administrative Assistant: Upon receipt, submit any final judgment on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. After February 1st check to ensure all lawsuits have complied with Section 42.08 payments and notify legal counsel of any accounts not in compliance. Review the revisions needed for the Appraisal Review Board programs/documents and order necessary supplies. Present the preliminary ratio study results to the Board of Directors and post to the website. The Board of Directors, Appraisal Review Board, and Chief Appraiser sign affidavits regarding delinquent taxes. Update the website for personal property rendition forms and depreciation schedules, and information regarding rendition extension procedures. Add email for property owners to request rendition extension from website.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Key previous year changes as needed for the Appraisal Review Board meeting. Print agricultural applications for 1-D-1 Agricultural valuation. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Send sales information and deed transactions to State Comptroller's Office by February 1. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for

JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

March, 2016

Appraisal Department: Complete fieldwork on real property and mobile homes. Complete ratio studies on real property. Complete all map changes. Possibility of working appeals regarding the State Comptrollers Office. Personal Property Department continues working renditions. Work starts on updating the USPAP report (Mass Appraisal Report.) Remind Capital Appraisal Group to get certified USPAP to us. Appraisers continue working on lawsuits and fieldwork. Mail letters to farmers/ranchers regarding the latest testing salinity results if necessary. Begin working on Agricultural schedules and set meeting with Agricultural committee members to review findings of proposed schedule changes. If there are any new results of the salinity reports review with the Agricultural Committee. Place ¼ page ad in Beaumont Enterprise on availability of exemptions, rendition requirements, special appraisals, and tax deferrals.

Valuation analyst: Accumulate research and analyze additional sales information for current month. Review and analyze all sales information. Continue to apply and test market modifiers for accuracy. Establish neighborhoods. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Key alert for all field appraiser rechecks. With the transition to iPads in progress for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. Currently iPads are being transitioned for field appraiser work at the end of 2014. Key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Prepare supplemental logs and recommended changes for the Appraisal Review Board meeting. Third reminder letters are mailed to surviving spouse of deceased applicant who did not return their homestead applications. Key deleted exemptions, new homestead exemptions, and veteran exemptions. Scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Prepare combining of property and forward to Map Department.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early March to receive the supplemental accounts, approve supplementals received at January meeting, approve Board changes, and hold hearings. Mail the appraisal roll notification letters to the Jefferson and Hardin County Tax Assessor-Collectors before April 1st. Receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners.

Data Department Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Key previous year changes as needed for the Appraisal Review Board meeting and run log reports. Run and print letters and certified Board orders as needed. This previous year maintenance is for approving supplementals, all other changes, & substantial error hearings. Update residential schedules, agricultural schedules, timber schedules, and mobile home depreciation schedule. Key rendered accounts, deleted exemptions, new exemptions, and new frozen accounts. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Recalculate agricultural and timber accounts. Reset frozen fields. Before Notices of Appraised Value are mailed, recalculate accounts with changes and schedule changes; backup, print, and clear Appraisal Review Board files. Print edits before notices. Print selected notices and mail. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Create new subdivisions.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

April, 2016

Appraisal Department: April 15 is the deadline to file renditions unless extension granted. Start work on the 2017 and 2018 Mass Appraisal Plan. The Personal Property Department continues working renditions. If Notices of Appraised Value and penalty letters on non-rendered personal property accounts are mailed in April, appraisers begin working with property owners regarding proposed values and protests filed. Evidence packets are compiled for property owners filing protests and requesting evidence. Continue USPAP work and get certified USPAP from Capital Appraisal Group.

Valuation Analyst: Finalize and apply all market modifiers to subdivision with sold properties as well as previously established neighborhoods countywide. Prepare sales reports for appraisers, evidence

packets and for the general public. Begin working with property owners regarding proposed values and protests filed.

Records Department: Key alert for all field appraiser rechecks. With the transition to iPads in progress for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. Currently iPads are being transitioned for field appraiser work at the end of 2014. Key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Send memo to all departments notifying them of appraisal notices mailed and attach a copy of the appraisal notice. Key returned appraisal notices and begin research for new addresses. Begin processing renditions for real, industrial, and mineral accounts. Industrial and mineral renditions are e-mailed to Capitol Appraisal Group with the original filed in the Roll Department. Scan homestead exemption applications and renditions. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Process combining of property and forward to the Map Department as soon as received.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards to the Tax Assessor-Collector to issue any required tax refunds. Submit 25.25b Quarterly Reports to the Board of Directors and the Appraisal Review Board Secretary by the 10th of the month. Once Notices of Appraised Value are mailed (typically mid-to late-April), process all protests filed, schedule protest hearings, and mail Notice of Protest Hearings. Certify preliminary values to taxing entities by April 30. Update the website for the current year protest form as well as the protest and eProtest procedures. Continue to receive and key rendition extension requests, then print and mail letters granting/denying requests to property owners. April 15th is the deadline to request a 30-day rendition extension. One week after the rendition deadline, mail a copy of the industrial and mineral accounts granted a rendition extension to Capitol Appraisal Group and give a copy to the Roll and Personal Property Departments. Update website for additional 15-day rendition extension and remove information regarding 30-day extension. Send reminder letters to any property owner that has not filed for abatement or historic exemptions. Work locally appraised abatements and historic exemptions prior to mailing out notices. Give listing of expired abatements to Capitol Appraisal Group for them to provide current year project value to use in effective tax rate calculations. Clear abated or economic development exemption coded for expired abatements and Chapter 313 agreements. Add codes for new exemptions. April 30th is the deadline to file abatement applications and historic exemptions. Submit Tax Abatement Registry forms, new or modified abatement agreements, and new reinvestment zones to Comptroller's Office (due by July 1st, but send now due to protest hearings). Board of Directors approves updated goals.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of

PACS server, Accpac and Poseidon. Key new agricultural rates and recalculate agriculture-use accounts. Spool and print Notices of Appraised Value in batches as needed. Key schedule changes to test as needed then key to live file. Recalculate accounts as needed. Start making preliminary changes to file, sending letters on preliminary changes, no changes, and unable to contacts. Key rendered and frozen accounts. Reset cause numbers. Update special inventory (01). Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Print selected Notices of Appraised Value. Print edits before notices are mailed. Recalculate accounts with changes and schedule changes. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

May, 2016

Appraisal Department: Continue to work renditions and new personal property accounts. Receive preliminary tape from Capitol Appraisal Group on mineral and industrial properties less accounts with rendition extensions not worked. Appraisers begin working with property owners regarding proposed values and protests filed. Appraisal Review Board hearings begin and appraisers are given their assigned panels. USPAP completed before records are turned over to the Appraisal Review Board.

Valuation Analyst: Continue working with taxpayers regarding proposed values and protest filed. Begin the appraisal review board hearings process

Records Department: With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. A new program is being tested for recommended changes to be keyed live by the appraisers. The appraisers also key the changes made to the events section of the ARB account history record. A letter is generated for all accounts with a protest filed or accounts where the property owner has contacted the appraisal district regarding the account. Prepare evidence for all protest hearings and provide evidence to property owners submitting evidence requests prior to protest hearings. As needed, key in-house JCAD changes and key the property history created by these changes in the events section of PACS. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time

permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity report by the 7th of the month. Begin researching the returned appraisal notices. Review all Community Housing Development Organization applications. Scan homestead exemption applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify tax entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Key renditions.

Administrative Assistant: Submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early May to receive the supplemental accounts, approve supplementals received at March meeting, approve Board changes, and hold hearings. Between May 1st and May 15th publicize protest procedures and deadlines in ¼ page ad in Beaumont Enterprise using PTD minimum standards. Submit appraisal records to Appraisal Review Board by May 15th or first day of ARB hearings, whichever is later. Set up computer for public to complete PTAD ARB survey. Continue to process protests filed, schedule protest hearings, and mail Notice of Protest letters. Post hearing agendas as necessary. May 31st is the protest deadline. Submit any requests for the additional 15 days to file rendition (May 30th deadline) to Chief Appraiser for approval/denial. Key any accounts granted additional 15-day extension and mail letters to property owners. One week after extension deadline, submit list of accounts granted additional extension to Capitol Appraisal Group, Roll Department, and Personal Property Department. Calculate and key abatement and economic development information.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Spool and print minerals, industrial and personal property notices. Work preliminary changes, Appraisal Review Board changes, and changes to file. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year. Print 10% penalty letters for personal property.

Information System Support: Flag accounts with value less than \$500. Print edits before notices are mailed. Print tax calculations, PU Recap, PU Compares. Print selected notices. Put Appraisal Review Board history reports to PDF. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

June, 2016

Appraisal Department: Appraisers are assigned to work the Appraisal Review Board panels when protest hearings begin. Appraisers begin working with property owners regarding proposed values and protests filed. Specific field checks are preformed at the request of the Appraisal Review Board.

Valuation Analyst: Continue working with taxpayers regarding proposed values and protest filed. Continue assisting in the appraisal review board hearings.

Records Department: With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. A new program is being tested for recommended changes to be keyed live by the appraisers. The appraisers also key the changes made to the events section of the ARB account history record. A letter is generated for all accounts with a protest filed or accounts where the property owner has contacted the appraisal district regarding the account. Prepare evidence for all protest hearings and provide evidence to property owners submitting evidence requests prior to protest hearings. As needed, key in-house JCAD changes and key the property history created by these changes in the events section of PACS. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Assign clerks to Appraisal Review Board panels. Clerks record the testimony during Appraisal Review Board hearings. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Requisition postage for partial mailing of appraisal notices. Cause numbers are assigned to supplemental and recommended changes and given to the Data Department for keying. Generate accounts for appraisers as necessary regarding proposed property values. Scan homestead exemption applications. Key address changes to note file. Notify tax entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis. Key return Appraisal Notices to note file marked undeliverable by the post office.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Continue to process all protests filed, schedule protest hearings, and mail Notice of Protest Hearings. Post hearings agendas as necessary. Submit biweekly value updates to taxing entities. Submit subsequent year budget to Board of Directors by June 14th.

Data Department Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Spool all Preliminary rolls that are needed. Run reset from Preliminary Processing Check List. Appraisers are making their own recommended changes, we do some changes, cleanup work & make drawing changes as needed, run different type of letters as they are ready to spool. Print remainder of 10% Penalty letters for personal property. Run Freeze/Refreeze

on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Print edits before notices are mailed. Print any remaining notices. Print tax calculation, property use recap, and PU compare reports. Print preliminary roll. Print personal property rendition penalty letter. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers. Update 10% penalty on Personal Property not rendered.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

July, 2016

Appraisal Department: Mail all approvals/denials on rendition penalty waiver requests. Appraisers handle calls from taxpayers regarding rendition penalty waiver requests. Appraisers begin working with property owners regarding proposed values and protests filed. Specific field checks are performed at the request of the Appraisal Review Board. Renditions received from Industrial properties are randomly selected to research the rendered value versus the assigned value by Capitol Appraisal Group. Work on Reappraisal Plan for 2017 and 2018.

Valuation Analyst: Collect, research and analyze current year sales information from January to current month. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. A new program is being tested for recommended changes to be keyed live by the appraisers. The appraisers also key the changes made to the events section of the ARB account history record. A letter is generated for all accounts with a protest filed or accounts where the property owner has contacted the appraisal district regarding the account. Prepare evidence for all protest hearings and provide evidence to property owners submitting evidence requests prior to protest hearings. As needed, key in-house JCAD changes and key the property history created by these changes in the events section of PACS. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Provide ARB support as needed. Assign clerks to Appraisal Review Board panels. Clerks

record the testimony during Appraisal Review Board hearings. Provide information to public. Work monitors (edits) and make corrections as needed. Collect blueprints received from cities and individual property owners, record account numbers in the blueprint logbook and retain in boxes in the storage room. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints. Collect paper field work and retain in boxes in the storage room. After the appraisal roll is certified, prepare the State Top Taxpayers reports. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Prepare values of current changes from Panel 1 and Panel 2 of the Appraisal Review Board. These changes will be presented for final approval to the full board on the last day of the Appraisal Review Board hearings. Board orders are mailed certified, return receipt requested after Appraisal Review Board approves appraisal records. Scan homestead exemption applications. Key address changes to note file. Notify tax entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. By July 10th, submit 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Begin working on the reappraisal calendar for the subsequent year. Continue to process all protests filed, schedule protest hearings and mail Notice of Protest Hearings. Post hearings agendas as necessary. Continue to submit biweekly value updates to taxing entities until appraisal roll is certified. By July 20th the Appraisal Review Board approves the appraisal records for the current year. By July 25th certify the appraisal rolls to all entities and the PTD. Recheck current year values on abated accounts to determine any value changes during the Appraisal Review Board that may affect the amount of abatements. Enter new improvement values on abatements if the value of the project with percent changes abatement had revisions. Adjust new improvement values from CAG on abatement accounts and enter in PACS. Send letter to companies notifying them of any adjustment to abatements made after notices of appraised value have been mailed. Run listing of pollution control and Freeport accounts for abatements with clause restricting exemption for these properties; make any adjustments to abated values as required. Run ARB reports immediately after Appraisal Roll is certified.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Print Board orders and certified mail/return receipt forms. Do Certification processing of roll. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year. Key 10% penalty to personal property accounts.

Information System Support: Print certified roll. Develop new reports as needed. Pull sales records for PTD. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers. After certification, create next tax year in PACS. Apply 10% penalty to personal property accounts that did not render.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property

ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Make maps for ARB Hearings.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

August, 2016

Appraisal Department: Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Fieldwork for residential, commercial, and personal property begins for the 2017 reval. Appraiser workloads are divided into sections within school district boundaries. All appraisers will start field work in the Beaumont ISD.

Valuation Analyst: Continue to accumulate research and analyze current sales information obtained from all sources. Begin inspection of sold properties in the field. Begin communication with Comptroller office regarding current year certified values. Compile any information request by the Comptroller's office. Identify and assign account numbers to uploaded sales. Input sales into Pacs. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: If needed, continue preparation of State Top Taxpayer reports. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Process all September 1 renditions disbursing copies to Capitol Appraisal Group, the Personal Property Department, and the Appraisal Department. Scan all renditions. The original renditions are filed in the Roll Department. Make copies of all agricultural applications received after the deadline. Compose letter to property owners filing a late agricultural application of the 10% penalty for filing late. Scan homestead

exemption applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Run Appraisal Review Board analyses and compile necessary reports. Appraisal Review Board Chairperson makes annual report to the Board of Directors. After certification of rolls, send Property Tax Assistance Division a listing of all accounts with a value greater than or equal to \$100 million and all Chapter 313 accounts in compliance with Section 23.03 of the Property Tax Code. Board of Directors holds Budget Workshop for subsequent year's budget.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Print personal property index cards and data sheets for Personal Property Department, if needed. Run new subdivision listing. Start keying new tax rate information. Run new tax calculations and update summary file after all tax rates are set and keyed. Run absolute exempt property roll and print. Run exemption account roll and print. Run alpha roll and print. Run certified tax roll and print, and also print extra copies of minerals, industrial, and personal property and backup to CD/PDF reports. Bind certified roll books, owner/tax rep masters, and subdivision listings. Key 10% penalty for filing late agricultural exemptions. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year. Pull Certified Entity Master for County Tax Office.

Information System Support: Start working with State Reports. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers. Create new year layer. Send PTD electronic appraisal roll submission. Send PTD electronic sales and property transfer submission.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Key name and address changes to tax roll to provide Jefferson County Tax office with current ownership before tax statements are mailed.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

September, 2016

Appraisal Department: Fieldwork continues in Beaumont ISD. Begin work on arbitration cases filed. September 1 inventory is worked. Personal Property starts work on their first street run.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Begin to work on arbitration cases. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Prepare reports on property value for the State Comptroller's Office. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Prepare logs for the Appraisal Review Board to receive supplemental changes. Obtain the adopted tax rates from the County. Prepare a listing of all entity tax rates and supply a copy to all departments. Calculate frozen taxes by percent and give to Data Department for keying. Scan homestead applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early September to receive the supplemental accounts, approve supplementals received at May meeting, approve Board changes, and hold hearings. Board of Directors must hold public hearings and adopt the subsequent year budget prior to September 15. Update the Internet for current value information and adopted budget.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Key previous changes for supplementals and run logs for the board to receive supplemental changes for all years. Run and print notices for supplemental as needed. Must have a good backup to SAVE at this point. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: After tax rates are set update files for new tax rates. Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create,

maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men. Key name and address changes to tax roll to provide Jefferson County Tax office with current ownership before tax statements are mailed.

GIS Department: Create, maintain and produce GIS parcel maps using ESRIs' software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

October, 2016

Appraisal Department: Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Fieldwork continues in Beaumont ISD. Appraisers will be handling arbitration cases and lawsuits. September 1 inventory is completed. Work may begin on the MAPS compliance depending on the scheduling of the comptrollers' office.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Continue to work on arbitration cases. Identify and assign account numbers to uploaded sales. Input sales into PACS. Collect, research, and prepare evidence for arbitration cases. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Prepare reports on property value for the State Comptroller's office. Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an

authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Call the Tax Office to obtain the date tax statements will be mailed and submit a memo to each department head. Scan homestead applications. Key address changes to note file. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. By October 10th submit 25.25b Quarterly Report to the Secretary of the Board of Directors and the Appraisal Review Board. Notify all entities of the current year lawsuits once all suits have been filed. After the Property Value Study is completed, update the listings of the Top Ten Taxpayers. Update abatement summary for current year abated values and tax losses.

Data Department: Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

November, 2016

Appraisal Department: Fieldwork continues in Beaumont and starts in rural areas. Appraisers will be handling arbitration cases and lawsuits. Work may be in progress with the comptroller's office regarding the MAPS requirements.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Continue working on arbitration cases. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field Appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Prepare Monthly Activity Report by the 7th of the month. Preparation of logs for Appraisal Review Board approval of the supplemental and recommended changes in November. Key all new homestead exemption applications for mail out the first part of January. Scan homestead applications. Key address changes to note file. Prepare Tax Ceiling Certificates per requests. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Schedule an Appraisal Review Board meeting in early November to receive the supplemental accounts, approve supplementals received at September meeting, approve Board changes, and hold hearings. Board of Directors reappoints member(s) to Agricultural Advisory Committee. Begin updating annual report to submit to Board of Directors at January meeting.

Data Department: Submit updated current year appraisal roll to each city and Tax Office. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Continue keying name/address changes, revaluation drawing data, splits/combines, new subdivisions, and personal property in the current file. Key previous year changes as needed for the Appraisal Review Board meeting and run log reports. Get Appraisal Review Board numbers from Administrative Assistant as needed. Update live file with special files after Appraisal Review Board meeting. Update maintenance for previous master checklist as needed. Run and print letters and certified Board orders as needed. This previous year maintenance is for approving supplementals and all other changes. Transfer and edit changes from the appraiser's iPad to the current tax year.

Information System Support: Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property

ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

December, 2016

Appraisal Department: Mail letters on all accounts that show name changes and are not listed on our sales files to confirm sales information. Appraisers continuing fieldwork regarding reval, permits and rechecks. Appraisers will be handling arbitration cases and lawsuits. Continue working with the Comptroller's office regarding the ratio study.

Valuation Analyst: Continue to accumulate, research and analyze current sales information obtained from all sources in the office and out in the field. Identify and assign account numbers to uploaded sales. Input sales into PACS. Research and manually input sales from questionnaires, appraisals and other sources. Run sales report. Research each sale for validity. Identify and code outliers, foreclosures, and all other non-arms length transactions. Make necessary adjustments to square footage, condition, age, etc. based on personal inspection and/or sales information. Print and mail sales confirmation letters.

Records Department: Verify that all entity permits were received and assign correct account numbers to corresponding accounts. Key permits for entities that do not submit them electronically and key alert for all field Appraiser rechecks. With the transition to iPads in process for the appraisers' real property field work, this department's work is changing accordingly. The following procedures are subject to change if necessary for the next two years to perfect the process. iPads are being tested in the field. As needed, key the property history created by changes made in the field by the appraisers in the events section of PACS. As needed, key completed field work on paper field cards. Permits and rechecks are electronically attached to the accounts that are uploaded to the iPads. As needed, draw structures using the sketch program. Prepare and key all splits and combines created by the Map Department. Maintain records management program by scanning and then destroying qualifying records as time permits or as needed. Collect blueprints received from cities and individual property owners, record account numbers in the Blueprint Log Book and retain in boxes in the storage room. Collect paper field work and retain in boxes in the storage room. Provide ARB support as needed. Provide information to public. Work monitors (edits) and make corrections as needed. As time permits, scan blueprints. Burn a CD of the scanned blueprints for the respective city. Mail the CD and an authorization to destroy records form for the blueprints to the city. Once the signed form is returned, destroy the blueprints.

Roll Department: Key all homestead exemption applications to surviving spouse of deceased for mail out the first of January. Prepare a memo to all departments regarding the dates of the Appraisal Review Board meetings. Scan homestead applications. Key address changes to note file. Prepare homestead applications for homeowners born in 1951. Notify taxing entities and attorney of Tax Deferral Affidavits received by JCAD on monthly basis.

Administrative Assistant: Upon receipt, submit any final judgments on lawsuits or arbitration awards received to the Tax Assessor-Collector to issue any required tax refunds. Submit letter certifying that Chief Appraiser is eligible to serve to State Comptroller by December 31st.

Data Department Submit updated current year appraisal roll to each city and Tax Office as requested. Do daily backups Monday through Thursday and system backup on Friday of each week of PACS server, Accpac and Poseidon. Backup Dell server on Monday of each week. Run Freeze/Refreeze on any supplemental data. Create, maintain and run edits on changes from the appraiser's iPad to the current tax year.

Information System Support: Develop new reports as needed. Manage servers and all peripheral equipment such as printers/scanners. Create, maintain and modify queries for requested reports of special circumstances and custom reports. Provide refreshable spreadsheets as requested. Provide support of our website to calling taxpayers.

Mapping Department: Pull legal documents from download provided from Jefferson County Clerks office. Make updates and splits to parcel maps. Create new accounts and make name and address changes to tax roll. Read and interpret metes and bounds descriptions and research property ownership. Provide assistance by answering phone calls and assisting with walk-ins. People that we assist are local property owners, real estate agents and land men.

GIS Department: Create, maintain and produce GIS parcel maps using ESRI's software for Jefferson County Appraisal District. We also maintain road data, zoning, hydro and entity boundary data for JCAD. We create and produce custom maps, such as sales, property location and entity boundaries. Also, create and produce custom applications for JCAD appraisers and other County entities, as well as anything else requested. Process and make available digital parcel data to taxpayers. Continue to provide and maintain Pictometry's EFS viewer for JCAD.

COMPUTER ASSISTED MASS APPRAISAL SYSTEM

Our office has made a transition to True Automation, Inc. Our current procedures have been integrated with True Automation, Inc.'s procedures and have changed according to the instructions and training provided by True Automation, Inc. The appraisers' will be using iPads in the field to capture pictures and all appraisal data. This information is immediately captured under this system; the appraiser will enter revisions to the appraisal record and take pictures of the property in the field using an iPad.

The Data Department will be responsible for entering any supplemental changes. The Data Department is also responsible for backing up files on PACS and the PC Servers. The map department will be responsible for entering all name and address changes received through deed transfers.

The programmers will be training and assisting the appraisers with the new system. New reports will be developed to monitor the data received from the iPads. GIS maps will be integrated on the iPads to assist the appraiser in their field work.

DATA COLLECTION REQUIREMENTS

JCAD cost and value schedules include land, residential improved, commercial improved, and personal property. Data sources currently used by the District include cost information from Marshall Valuation Service, cost data obtained from local contractors, and renditions provided by the property owners. Marshall Valuation Service is a national based cost manual and is generally accepted throughout the nation by the real estate appraisal industry. This cost manual is based on cost per unit or square foot and also uses the unit in place method. The unit in place method involves the estimated cost by using actual building components. This national based cost information service provides the base price of buildings by classification with modifications for equipment and additional items. The District's schedule is then modified for time and location.

Local contractors and builders are another source of cost data utilized by the District. Local contractors provide cost data on new structures that is compared to cost information obtained from Marshall Valuation Service.

Renditions are confidential sources and cannot be used for specific information; however, data from renditions may be compared with data obtained from cost manuals and used to test schedules for their accuracy.

Data on individual properties is also collected from the field, compiled, and analyzed. Buildings and other improvements are inspected in the field, measured, and classified. The appraiser estimates the age and condition of the improvements. This data is used to compile depreciation (loss of value) tables. Any notes pertaining to the improvements are made during inspection.

NEW CONSTRUCTION/DEMOLITION

The appraisers performing reappraisals in the field have iPads that contain specific information regarding the property being appraised. These iPads contain brief legal descriptions, ownership interests, property use codes, property addresses, land size, and sketches of improvements as well as detailed information of any improvements.

Appraisal field inspections require the appraisers to check all information on the iPads and to update the information when necessary. New construction may be identified from field inspections or by permits obtained from cities or the County. If physical inspections of the property indicate changes to improvements are necessary, the appraiser notes these changes in the field. Examples of types of changes that may be made are condition or age of improvements or additions to the improvements. New improvements are also added at this time.

In addition, building permits throughout the County are obtained and changes to accounts are made as indicated. Individual properties are also reappraised due to changes to the condition of the property in circumstances such as fire, remodeling, or an addition or demolition of a portion of the improvement. Appraisers will perform detailed field inspections of properties if requested by the owner.

FIELD OR OFFICE VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information is received from various sources. These sources include surveys; Co-Star a national sales data base subscribed to by the District and conversations with local real estate appraisers, agents and brokers. In addition to these sources, the District is linked by computer to the Jefferson County Clerk's Office. From deed transactions obtained from the County Clerk, the District mails out sales

surveys to the purchasers in an effort to obtain additional sales information that may not be otherwise discovered.

These sales are compared to the existing data on the field cards and changes are made as indicated. These changes include age and condition as well as any improvements made to the property before the sale takes place. When sales data indicates a difference in the improvement's square footage over 5%, the buildings are remeasured.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Real property market areas, by property classification, are tested by indications from the in-house ratio studies. High or low ratios are good indicators of problematic areas. Protested accounts are compiled to determine areas of the County that may need adjustment. The Valuation Analyst conducts field studies to verify or correct property characteristic data. In-house studies determine neighborhood realignment.

PILOT STUDY/IN-HOUSE STUDY

New and/or revised mass appraisal schedules are tested against sales. Residential valuation schedules are cost-based tables modified by actual sales with the cost reflecting the actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers. These schedules are formulated from the Marshall Valuation Service Residential Handbook.

The residential schedule is based on quality of construction, size of structure, age of structure, condition of structure, contributory value of extra items, and land value. Each of these variables has a direct impact on the cost as well as the value of a property. Following is an example of each of the variables and how they may affect market value.

1. Quality of construction: Residential construction may vary greatly in its quality of construction. The type of construction affects the quality and cost of the material used, the quality of the workmanship, as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of construction. As stated above, the District's residential schedules currently class houses based on quality of construction from 1 to 6-1. This classification is supported by Marshall Valuation Service which classifies houses according to the following 7 categories; minimal quality, low quality, fair quality, average quality, good quality, very good quality, and excellent quality.

2. Size of structure: The size of a building also has direct impact on its Cost, as well as its value. The larger the building, the less the cost per square foot. The District's schedules are graduated in size increments from 100 to 200 square feet, depending on market conditions. Marshall Valuation Service also supports this size factor.

3. Condition of improvements: The District rates conditions as poor, inferior, fair, average, good, and very good. These conditions are given numerical symbols from 6 to 1 respectively. Properties that, in the opinion of the appraisers, are unlivable are not appraised according to the schedule. Rather, they are appraised at a fair market or salvage value.

4. Age of Structure: The District's residential schedule groups age categories as 0 to 5 years of age, 6 to 10 years, and by increments of 10 years thereafter up to the age of 51. This method is supported by conversations with local appraisers and builders who estimate the economic life of residential properties to be approximately 50 years. Properties in the age 51 and over bracket are given the maximum amount of depreciation. As stated above, effective age and chronological age may or may not be the same depending on the condition of the structure.

5. Extra Items: As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include covered porches and patios, screened or enclosed porches, storage buildings, swimming pools, and in some instances fireplaces.

6. Land Value: The District values land based on market transactions. Units of comparison depend on how the property is purchased and marketed. For example, large acreage tracts are usually purchased based on the price paid per acre. Commercial tracts are purchased based on the price per square foot, and residential properties are purchased based on the price per front foot. Depth factors are used to modify values according to market indicators. Land prices vary throughout the County; therefore, their values are dependent upon homogenous areas. Land schedules for residential, commercial, agricultural, and industrial properties are available upon request from the District.

The residential schedule has three separate depreciation schedules. These schedules are used to estimate the loss in value of improvements due to age and condition. The first schedule depreciates Class 1 and 2 houses. The second schedule depreciates Class 3 and 4 houses as well as Townhomes A and B. The third schedule depreciates Class 5, 5-1,6 and 6-1 houses and Townhomes C.

The sales comparison model is PACS computer-generated adjustment grid with access to the District's sales file. This program has the capability of selecting comparable sales according to the property use, quality of construction, location, size, condition, and age. The comparable sales may be selected by the computer or manually selected by the appraisers. Adjustments are made in dollar increments and may be made for tract size, quality of construction, age of the improvements, condition of the improvements, functional adequacy, size of the improvements, and for additional items. As previously stated, inspections of property are made by exterior perspective; therefore, interior finish as well as interior components are assumed and are not adjusted. All financing for comparable sales is considered typical to the market. The final estimate of value is a correlation of the comparable sales after net adjustments have been deducted from the sales price to equal the subject property. The value by this method is estimated by the appraiser and is not a function of the computer.

VALUATION BY TAX YEAR

RESIDENTIAL REAL PROPERTY

SALES COMPARISON APPROACH TO VALUE

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. A neighborhood is a grouping of complementary land uses affected equally by the four forces that influence property value: social trends, economic circumstances, governmental contracts and regulations, and environmental conditions. These factors

have an impact on the value of properties within this grouping and in turn on properties being appraised.

Individual neighborhood boundaries within the County vary according to market indications and the type of property being appraised. The boundaries of these neighborhoods may be physical, geographical, or political in nature. Generally, residential neighborhoods consist of individual subdivisions or clusters of subdivisions that contain similar properties located within the same cities or school districts. Commercial neighborhoods may be smaller areas within a city, an entire city, or rural area. Industrial neighborhoods may include the entire County or areas along navigable waterways. Defining neighborhood boundaries depends on the subject of the appraisal assignment.

The GIS department of Jefferson County Appraisal District will aid in establishing neighborhood boundaries for all types of real and personal property. (Addendum 1)

If sufficient sales are not found then sales from competing neighborhoods are found and appropriate adjustments are made in the form of market modifiers. These modifiers are applied to cost schedules to indicate mass appraisal values for a given neighborhood. Therefore, the sales comparison approach is actually blended with the cost approach to create a hybrid of these two approaches to value.

COST APPROACH TO VALUE

As stated above, the District currently uses a cost model developed by True Automation, Inc. and applied to PACS. The cost model categorizes and values property by class, (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied, then a market modifier may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

INCOME APPROACH TO VALUE

The income approach to value or rent multipliers are currently not a reliable indicator of value for residential mass appraisal reports unless rents are specified. Databases or data sources for income producing residential properties are not available in the Jefferson County area. Therefore, the income approach to value is not used in the residential mass appraisal report.

RESIDENTIAL REAL PROPERTY INVENTORY

SALES COMPARISON APPROACH TO VALUE

The sales comparison approach to value residential special inventory or developer properties is not currently used by the District on a mass appraisal basis. This is due to the lack of sales data of these types of properties. Although sales of developer lots or buildings do occasionally occur, these sales are not consistent and often purchased in foreclosure. The sales comparison approach is not a reliable indicator in the mass appraisal report.

COST APPROACH TO VALUE

Cost of development for residential subdivisions and houses vary greatly due to types of streets, utilities, quality of construction, and material cost. Inventory of lots and houses may also be located in

several different subdivisions with varying cost and qualities of construction. Therefore, the cost approach to value inventory of residential property is not used in the District's mass appraisal report.

INCOME APPROACH TO VALUE

The income approach to value appears to be the most appropriate valuation method to use in the mass appraisal of residential inventory. The District currently uses a discounted cash flow technique. Absorption rates or sell out time of the entire inventory are analyzed to indicate a typical marketing period of residential subdivisions. Typical market expenses are then deducted from the income flows of sales over the estimated holding period. The net income after expenses is deducted then discounted at market rates over the holding period to a percentage basis indicated by the DCF analysis.

MULTIFAMILY RESIDENTIAL PROPERTY

SALES COMPARISON APPROACH TO VALUE

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found, then sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

COST APPROACH TO VALUE

As stated above, the District currently uses a cost model developed by True Automation Inc. and applied to PACS. The cost model categorizes and values property by class, (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied, market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

INCOME APPROACH TO VALUE

Currently an income approach model to value multi-family properties is being developed using a direct capitalization technique. Questionnaires are sent to the appropriate owners and managers regarding income and expenses. Data will also be collected from Internet sources and phone questionnaires. Capitalization rates will be estimated by market abstractions as well as national sources, surveys, and band of investment techniques.

COMMERCIAL REAL PROPERTY

SALES COMPARISON APPROACH TO VALUE

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods and classification of properties. The sales are then tested against the appraised values to indicate a ratio for the neighborhood. If sufficient sales are not found then sales from competing neighborhoods are found and appropriate adjustments are made in the form of schedule adjustments or changes.

COST APPROACH TO VALUE

As stated above, the District currently uses a cost model developed by True Automation Inc. and applied to PACS. The cost model categorizes and values property by class, (quality of construction), age, condition, and extra items. Depreciation is derived by age/condition and any additional depreciation that may be necessary. Land value is added to indicate a preliminary market value for like properties within the subject neighborhoods. After cost schedules, depreciation, and land values are applied, market modifiers may be necessary to adjust the values to actual market conditions. These modifiers apply to improvements only and do not adjust land values. Therefore, the cost approach to value is actually a hybrid of the sales comparison and cost approaches to value.

INCOME APPROACH TO VALUE

Jefferson County Appraisal District utilizes a direct capitalization model to value Hotel properties throughout the county. Currently an income approach model to value commercial properties is being developed using a direct capitalization technique. Questionnaires will be sent to the appropriate owners and managers regarding income and expenses. Data will also be collected from Internet sources and phone questionnaires. Capitalization rates will be estimated by market abstractions as well as national sources, surveys, and band of investment techniques.

VACANT REAL PROPERTY

SALES COMPARISON APPROACH TO VALUE

The sales comparison approach to value is utilized by grouping or clustering sales within the specified neighborhoods. Units of comparison are identified and appropriately selected. Land schedules reflecting the units of comparison are developed and applied to PACS. The appraisal staff selects the appropriate land schedule and applies it on a mass basis. It should be noted that all land is valued as vacant and ready for development as to its highest and best use. This process considers physically possible uses, legally permissible uses, as well financially feasible uses. A maximally productive use is then established and considered the highest and best use.

COST APPROACH TO VALUE

The cost approach to value is not the appropriate method to value vacant land as no improvements are considered and land is not generally felt to suffer from depreciation.

INCOME APPROACH TO VALUE

The income approach to value for unimproved land is not currently used by the District on a mass appraisal basis.

INDUSTRIAL REAL PROPERTY

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).

- (b) The plan provides for annual reappraisal of selected industrial property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

IDENTIFYING PROPERTIES TO BE APPRAISED

Industrial properties are identified as part of the appraiser's physical inspection process each year and through submitted data by the property owner. The appraiser may also refer to legal documents, photography, and other descriptive items.

IDENTIFYING AND UPDATING RELEVANT CHARACTERISTICS OF PROPERTY

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

DEFINING MARKET AREAS IN THE DISTRICT

Market areas for industrial properties tend to be regional, national, and sometimes international. Published information such as prices, financial analysis, and investor services reports are used to help define market area.

DEVELOPING AN APPRAISAL APPROACH THAT REFLECTS THE RELATIONSHIP AMONG PROPERTY CHARACTERISTICS AFFECTING VALUE AND DETERMINES THE CONTRIBUTION FOR INDIVIDUAL PROPERTY CHARACTERISTICS

Among the three approaches to value (cost, income, and market), industrial properties are most commonly appraised using replacement cost new less depreciation models because of readily available cost information. If sufficient income or market data are available, those appraisal models may also be used.

COMPARISON AND REVIEW

The appraiser considers results that best address the individual characteristics of the subject property and that are based on the most reliable data when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

UTILITY, RAILROAD, AND PIPELINE PROPERTY

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).

- (b) The plan provides for annual reappraisal of all utility, railroad and pipeline property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

IDENTIFYING PROPERTIES TO BE APPRAISED

Utility, railroad, and pipeline properties that are susceptible to inspection are identified by inspection. The appraiser may also refer to other documents, both public and also confidential to assist in identification of these properties.

IDENTIFYING AND UPDATING RELEVANT CHARACTERISTICS OF EACH PROPERTY

The appraiser identifies and updates relevant characteristics through data collected as part of the Inspection process and through later submissions by the property owner, sometimes including confidential renditions. Additional data is obtained through public sources, regulatory reports, and through analysis of comparable properties.

DEFINING MARKET AREAS IN THE DISTRICT

Market areas for utility, railroad, and pipeline property tend to be regional or national in scope. Financial analyst and investor services reports are used to help define market areas.

DEVELOPING AN APPRAISAL APPROACH THAT REFLECTS THE RELATIONSHIP AMONG PROPERTY CHARACTERISTICS AFFECTING VALUE AND DETERMINES THE CONTRIBUTION FOR INDIVIDUAL PROPERTY CHARACTERISTICS

For all three types of property, the appraiser must first form an opinion of highest and best use. Among the three approaches to value (cost, income, and market), pipeline value is calculated using a replacement cost new less depreciation model [RCNLD]. In addition to the RCNLD indicator, a unit value model may also be used if appropriate data are available. Utility and railroad property are appraised in a manner similar to pipeline except that the RCNLD model is not used.

COMPARISON AND REVIEW

The appraiser considers results that best address the individual characteristics of the subject property when multiple models are used. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process. These types of property are also subject to review by the Property Tax Division of the Texas Comptroller's Office through their annual Property Value Study.

OIL AND GAS PROPERTY

In accordance with Section 25.18 of the Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of Property as approved by the board of directors under Section 6.05 (i).

- (b) The plan provides for annual reappraisal of all oil and gas property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

IDENTIFICATION OF NEW PROPERTY AND ITS SITUS

As subsurface mineral properties lie within the earth, they cannot be physically identified by inspection like other real property. However, the inability to directly inspect does not appreciably affect the ability to identify and appraise these properties. To identify new properties, Capitol Appraisal Group obtains monthly oil and gas lease information from the Railroad Commission of Texas [RRC] to compare against oil and gas properties already identified. The situs of new properties is determined using plats and W-2/G-1 records from the RRC, as well as Capitol Appraisal Group's in-house map resources.

IDENTIFYING AND UPDATING RELEVANT CHARACTERISTICS OF ALL OIL AND GAS PROPERTIES TO BE APPRAISED

Relevant characteristics necessary to estimate value of remaining oil or gas reserves are production volume and pattern, product prices, expenses borne by the operator of the property, and the rate at which the anticipated future income should be discounted to incorporate future risk. Capitol Appraisal Group obtains information to update these characteristics annually from regulatory agencies such as the RRC, the Comptroller of Public Accounts, submissions from property owners and operators, as well as from published investment reports, licensed data services, service for fee organizations, and through comparable properties, when available.

DEFINING MARKET AREAS IN THE DISTRICT AND IDENTIFYING PROPERTY CHARACTERISTICS THAT AFFECT PROPERTY VALUE IN EACH MARKET AREA

Oil and gas markets are regional, national, and international. Therefore they respond to market forces beyond defined market boundaries as observed among more typical real properties.

DEVELOPING AN APPRAISAL APPROACH THAT REFLECTS THE RELATIONSHIP AMONG PROPERTY CHARACTERISTICS AFFECTING VALUE AND DETERMINES THE CONTRIBUTION FOR INDIVIDUAL PROPERTY CHARACTERISTICS

Among the three approaches to value (cost, income, and market), the income approach to value is most commonly used in the oil and gas industry. Through use of the discounted cash flow technique in particular, the appraiser is able to bring together relevant characteristics of production volume and pattern, product prices, operating expenses, and discount rate to determine an estimate of appraised value of an oil or gas property.

COMPARISON AND REVIEW

Use of the income approach is the first step in determining an estimate of market value. After that the appraiser reviews the estimated market value compared to its previous certified value and also compares it to industry expected payouts and income indicators. The appraiser examines the model's value with its previous year's actual income, expecting value to typically vary within a range of 2-5 times actual annual income, provided all appropriate income factors have been correctly identified.

Finally, periodic reassignment of properties among appraisers and review of appraisals by a more experienced appraiser further expand the review process.

INDUSTRIAL TANGIBLE PERSONAL PROPERTY

Subsections (a) and (b), Section 25.18, Tax Code:

- (a) CAD shall implement the plan for periodic reappraisal of Property approved by the board of directors under Section 6.05 (i).
- (b) The plan provides for annual reappraisal of all industrial personal property appraised by the CAD. The CAD has a professional services contract with Capitol Appraisal Group, Inc. (CAGI) to appraise these properties for the CAD.

IDENTIFYING PROPERTIES TO BE APPRAISED

Through inspection the appraiser identifies personal property to be appraised. The appraiser may also refer to other documents, both public and also confidential, to assist in identification of these properties. Such documents might include but are not limited to the previous year's appraisal roll, vehicle listing services, and private directories.

IDENTIFYING AND UPDATING RELEVANT CHARACTERISTICS OF EACH PROPERTY

Data identifying and updating relevant characteristics of the subject properties are collected as part of the inspection process through directories and listing services as well as through later submissions by the property owner, sometimes including confidential rendition. These data are verified through previously existing records and through public reports.

DEFINING MARKET AREAS IN THE DISTRICT

Market areas for industrial personal property are generally either regional or national in scope. Published price sources are used to help define market areas.

DEVELOPING AN APPRAISAL APPROACH THAT REFLECTS THE RELATIONSHIP AMONG PROPERTY CHARACTERISTICS AFFECTING VALUE AND DETERMINES THE CONTRIBUTION OF INDIVIDUAL PROPERTY CHARACTERISTICS

Personal property is appraised using replacement cost new less depreciation models. Income approach models are used when economic and/or subject property income is available, and a market data model is used when appropriate market sales information is available.

COMPARISON AND REVIEW

The appraiser reconciles multiple models by considering the model that best addresses the individual characteristics of the subject property. Year-to-year property value changes for the subject property are examined using computer-assisted statistical review. Periodic reassignment of properties among appraisers or the review of appraisals by a more experienced appraiser also contributes to the review process.

SPECIAL VALUATION PROCESS

AGRICULTURAL USE

Market value for agricultural property is established by acceptable appraisal methodology.

The District also values agricultural property by the income approach as set forth in the Texas Property Tax Code. This is a special valuation process as there are parameters set forth in the Code regarding capitalization rates. Income and expenses for each different category of agricultural use is estimated from surveys, actual rental data obtained by property owners, as well as conversations with local governmental agencies. Capitalization rates derived from data reviewed are established. When the capitalizations rates are within the parameters set forth by the Property Tax Code, these rates are used to estimate value by direct capitalization method. If indicated cap rates do not fall within the limits set forth for certain types of properties, then the maximum rate mandated is applied to the net operating income.

BUSINESS TANGIBLE PERSONAL PROPERTY

SALES COMPARISON APPROACH

Sales of business tangible personal property are rare and detailed. When available they are considered in updating schedules and individual accounts. However, adjustments between these types of properties present a very complex appraisal problem. Therefore, the sales comparison approach is not reliable on a mass appraisal basis.

COST APPROACH TO VALUE

The cost approach to value is felt to be the most appropriate method of valuing business tangible personal property. Cost schedules are developed by the District from various sources including renditions, national publications, and the Comptroller of Public Accounts. These schedules are applied on a mass appraisal basis and are adjusted by information obtained from individual renditions.

INCOME APPROACH TO VALUE

The income approach to value for business tangible personal property is not currently used by the District on a mass appraisal basis.

MASS APPRAISAL REPORT

Each tax year the Property Tax Code required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP. This written reappraisal plan is attached to the Mass Appraisal Report by reference.

VALUE DEFENSE

RESIDENTIAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by District appraisers. Appraisers may present sales data or data specific to the property in defense of our values. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to provide its evidence regarding value disputes. Equity evidence is generated through the PACS program that presents property types comparable to the subject property. Comparable sales and applicable schedules along with depreciation tables are also included in this packet.

SPECIAL INVENTORY RESIDENTIAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by District appraisers. Appraisers may present sales data or data specific to the property in defense of our values. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

A copy of the discount cash flow model developed to calculate the current inventory value is provided as evidence upon request.

MULTIFAMILY RESIDENTIAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by District appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense, and capitalization data is reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income and expense data on specific accounts will be released. Equity evidence is generated through the PACS program that presents property types comparable and adjusted to the subject property. Applicable schedules along with depreciation tables are also included in this packet.

COMMERCIAL REAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by District appraisers. Appraisers may present sales data or data specific to the property in defense of our values. Income, expense, and capitalization data is reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's Office. If protest hearing evidence is requested, the appraisal district has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes. Any income and expense information

derived from the market is accumulated and developed into charts containing general data. No confidential income and expense data on specific accounts will be released. Equity evidence is generated through the PACS program that presents property types comparable and adjusted to the subject property. Applicable schedules along with depreciation tables are also included in this packet.

VACANT REAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by District appraisers. Appraisers may present sales data or data specific to the property in defense of our values. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings, they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's Office. If protest hearing evidence is requested the appraisal district has 14 days prior to the protest hearing to respond with sales of comparable properties regarding value disputes. Equity evidence is generated through the PACS program that presents property types comparable and adjusted to the subject property.

INDUSTRIAL REAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of District values. Income, expense, and capitalization data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's Office. If protest hearing evidence is requested, the Appraisal District has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Any income and expense information derived from the market is accumulated and developed into charts containing general data. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol Appraisal Group using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

UTILITIES

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present sales data or data specific to the property in defense of District values. Income, expense, and unit appraisal data (when applicable) are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's Office. If protest hearing evidence is requested, the Appraisal District has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Equity evidence is generated by Capitol Appraisal Group using programs and tools it has developed to compare other properties to the subject property. Applicable appraisal reports and research data applicable to the property are also included in this packet.

MINERAL INTEREST

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Mineral operators and third party agents with the proper fiduciary in place may also view the parameters used in the appraisal of their oil and gas properties on Capitol Appraisal Group's web site at www.cagi.com. Other taxpayers with an interest in a mineral lease may request a copy of their appraisals at the same web site. Appraisers may present recent production data and sales prices to compare with the actual income received by the taxpayer in defense of District values. Income, expense, and capital expense data are reviewed and presented if available. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of Property Taxpayer Remedies published by the State Comptroller's Office. Since oil and gas leases have multiple owners, all owners who pursue a formal protest on the same property will be scheduled at the same time for a hearing. If protest hearing evidence is requested, the Appraisal District has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. No confidential income, expense, or other information received from taxpayers on specific accounts will be released. Capitol Appraisal Group uses its MINARB procedure to generate copies of the appraisal reports and product pricing data for the current and prior tax years. These reports are also included in this packet.

INDUSTRIAL BUSINESS TANGIBLE PERSONAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by Capitol Appraisal Group appraisers. Appraisers may present general data specific to the property in defense of District values. Renditions other than that of the subject property will not be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of *Property Taxpayer Remedies* published by the State Comptroller's Office. If protest hearing evidence is requested, the Appraisal District has 14 days prior to the protest hearing to respond with characteristics and values of comparable properties regarding value disputes. Capitol Appraisal Group provides copies of appraisal reports generated by its Industrial Personal Property System for inclusion in the packet. As previously stated, no confidential renditions of competing properties will be provided as evidence.

SPECIAL VALUATION PROPERTIES

Informal hearings are conducted by phone, mail, or in person by District appraisers. Evidence is compiled from surveys, actual rental data obtained by property owners as well as conversations with local governmental agencies. This evidence is presented in form of tables, charts and general data.

BUSINESS TANGIBLE PERSONAL PROPERTY

Informal hearings are conducted by phone, mail, or in person by District appraisers. Appraisers may present general data specific to the property in defense of our values. Renditions other than that of the subject property will not be released. If the taxpayer wishes to pursue a dispute further, the appraiser guides them through the ARB procedures.

When taxpayers are scheduled for formal hearings they receive an ARB procedures pamphlet and a copy of Property Taxpayer Remedies published by the State Comptroller's Office. If protest hearing

evidence is requested the appraisal district has 14 days prior to the protest hearing to respond with schedules and general data of comparable properties regarding value disputes. As previously stated, no confidential renditions of competing properties will be provided as evidence.

ARB APPEAL PROCEDURES

After the Appraisal Review Board hears and determines all timely filed protests, and the Chief Appraiser certifies the appraisal roll to the taxing entities, the District mails out the Appraisal Review Board orders containing the Board's decision on the protest to the property owners by certified mail, return receipt requested. Property owners have 45 days after receiving a Board order to file a request for arbitration or 60 days to file suit in District Court. Information on procedures for appealing an Appraisal Review Board order is included in the order along with a Request for Binding Arbitration form.

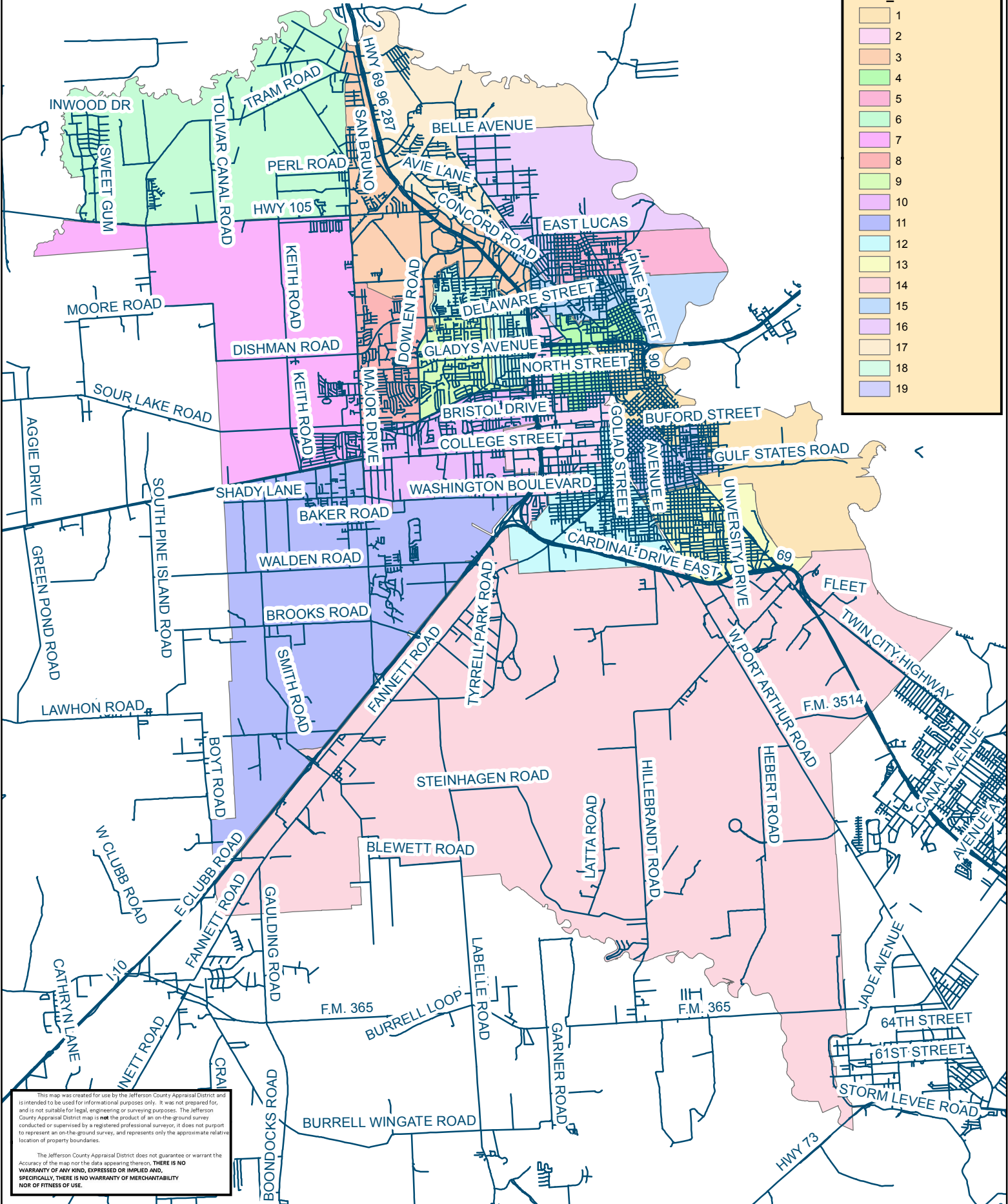
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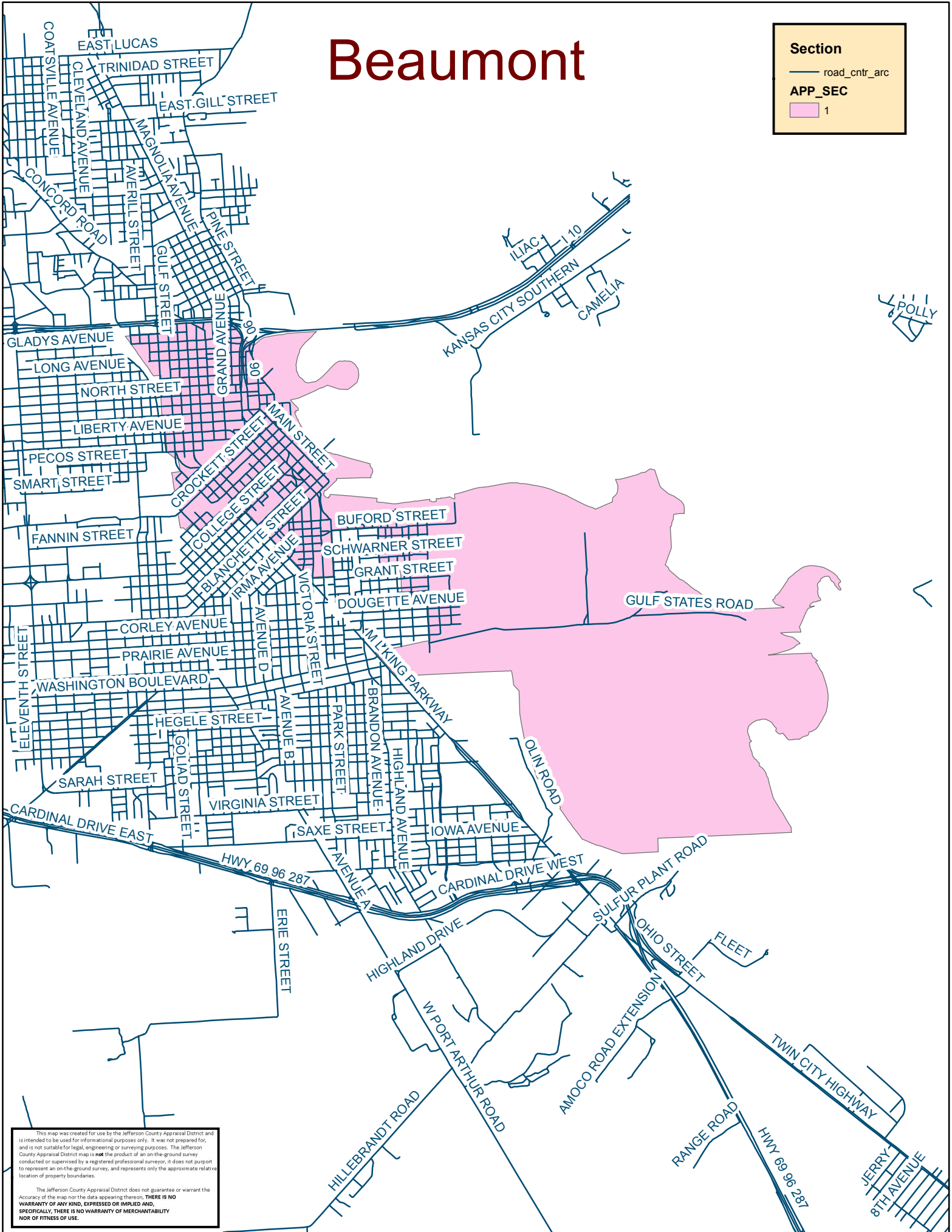
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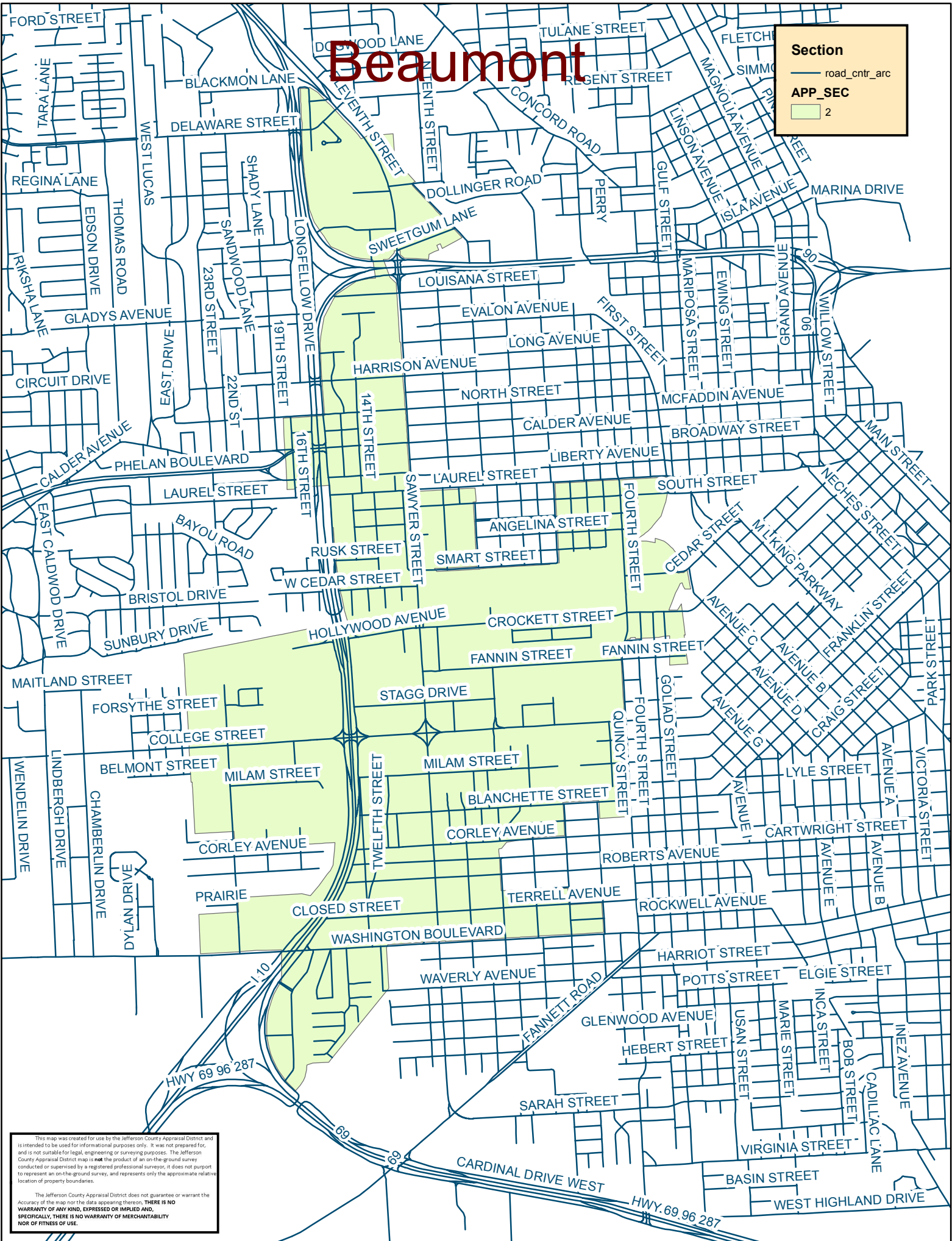


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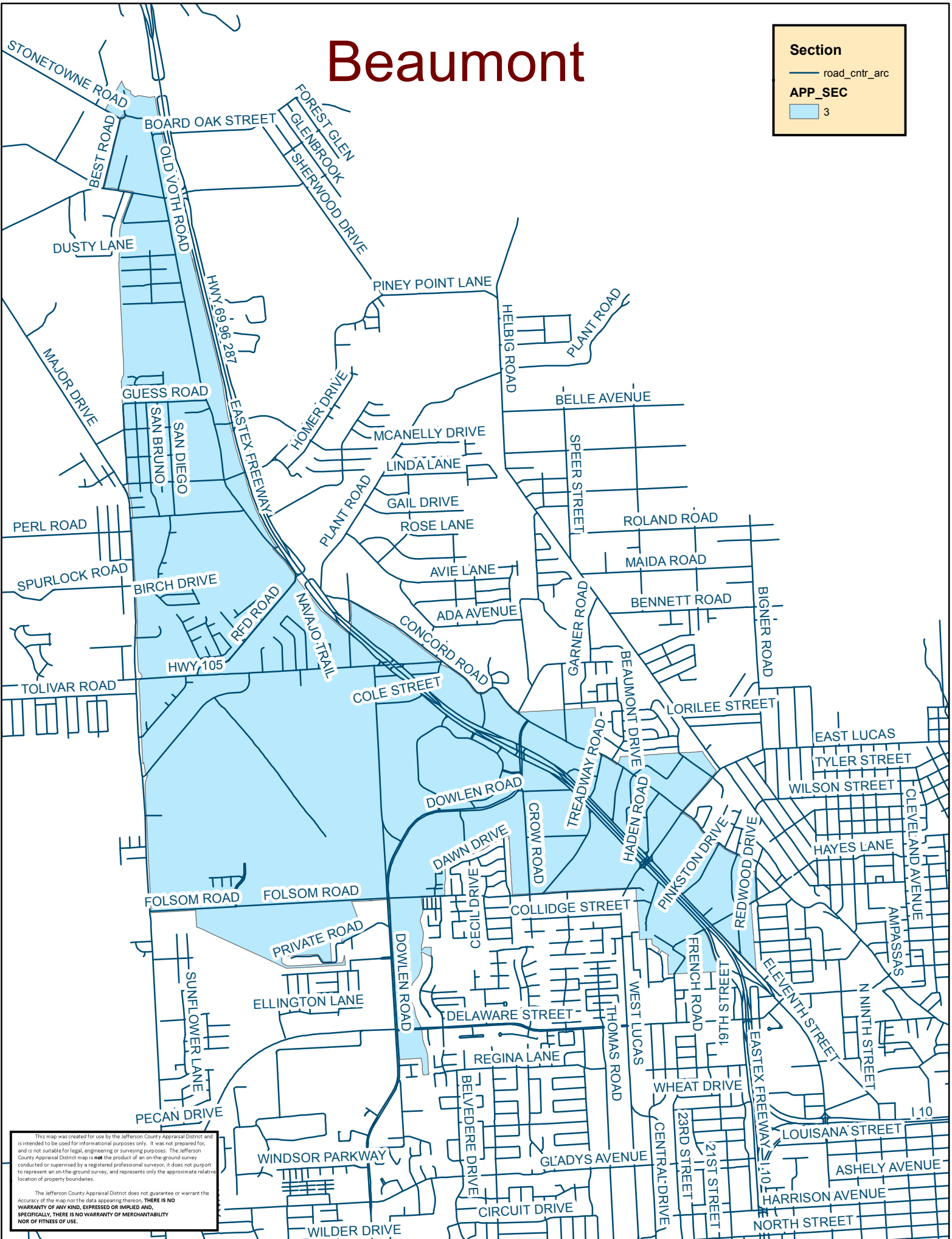
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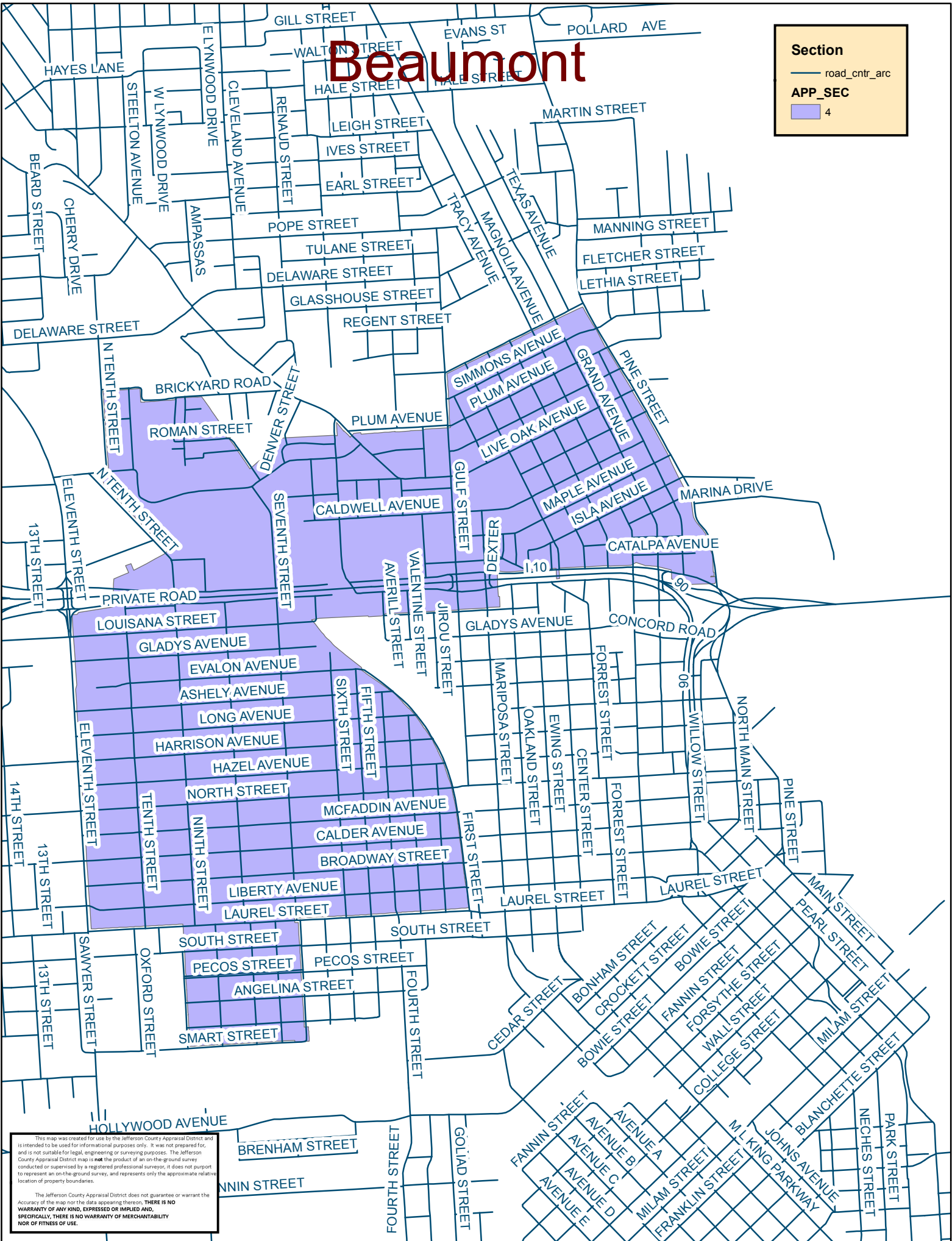


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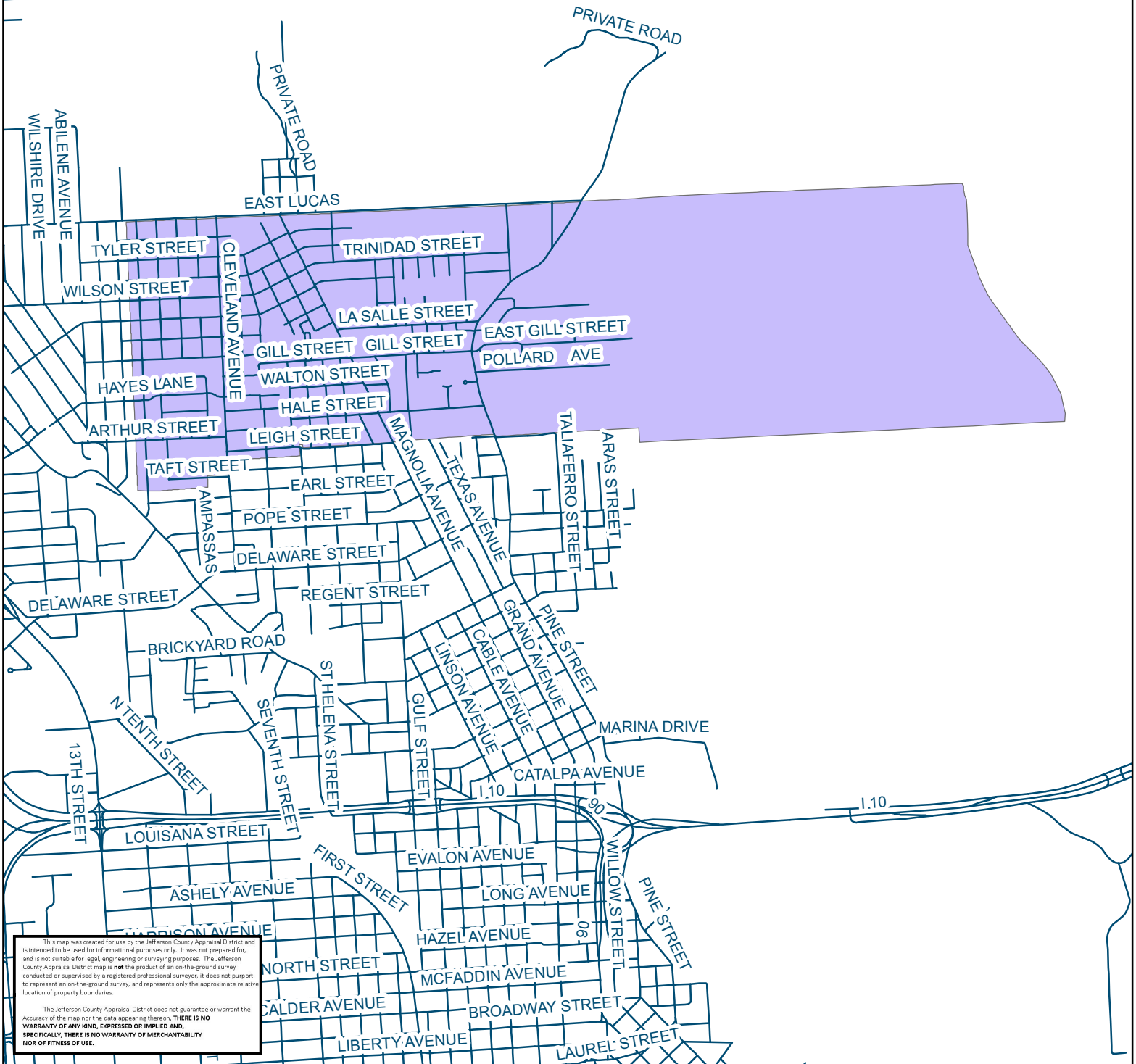
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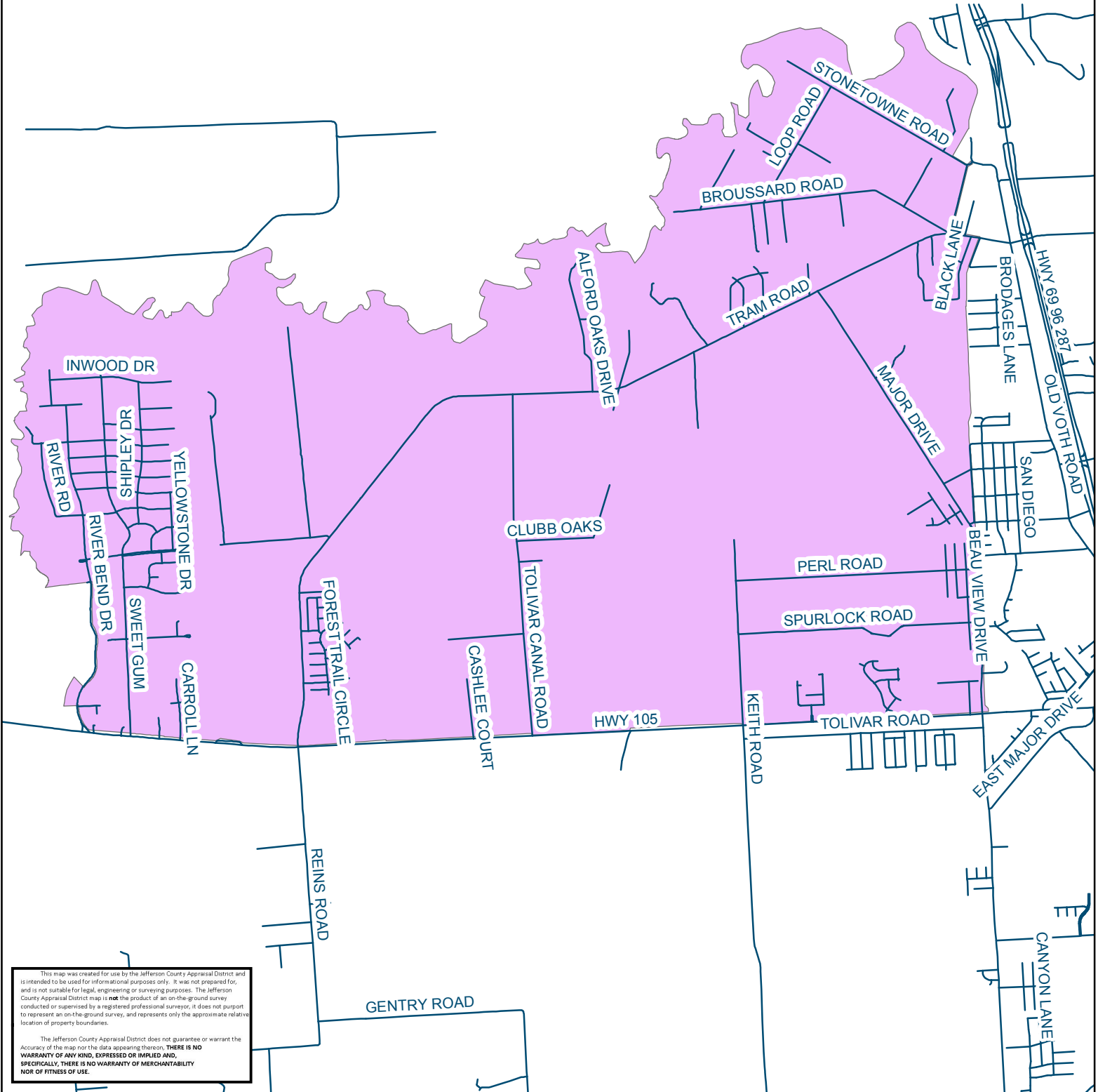
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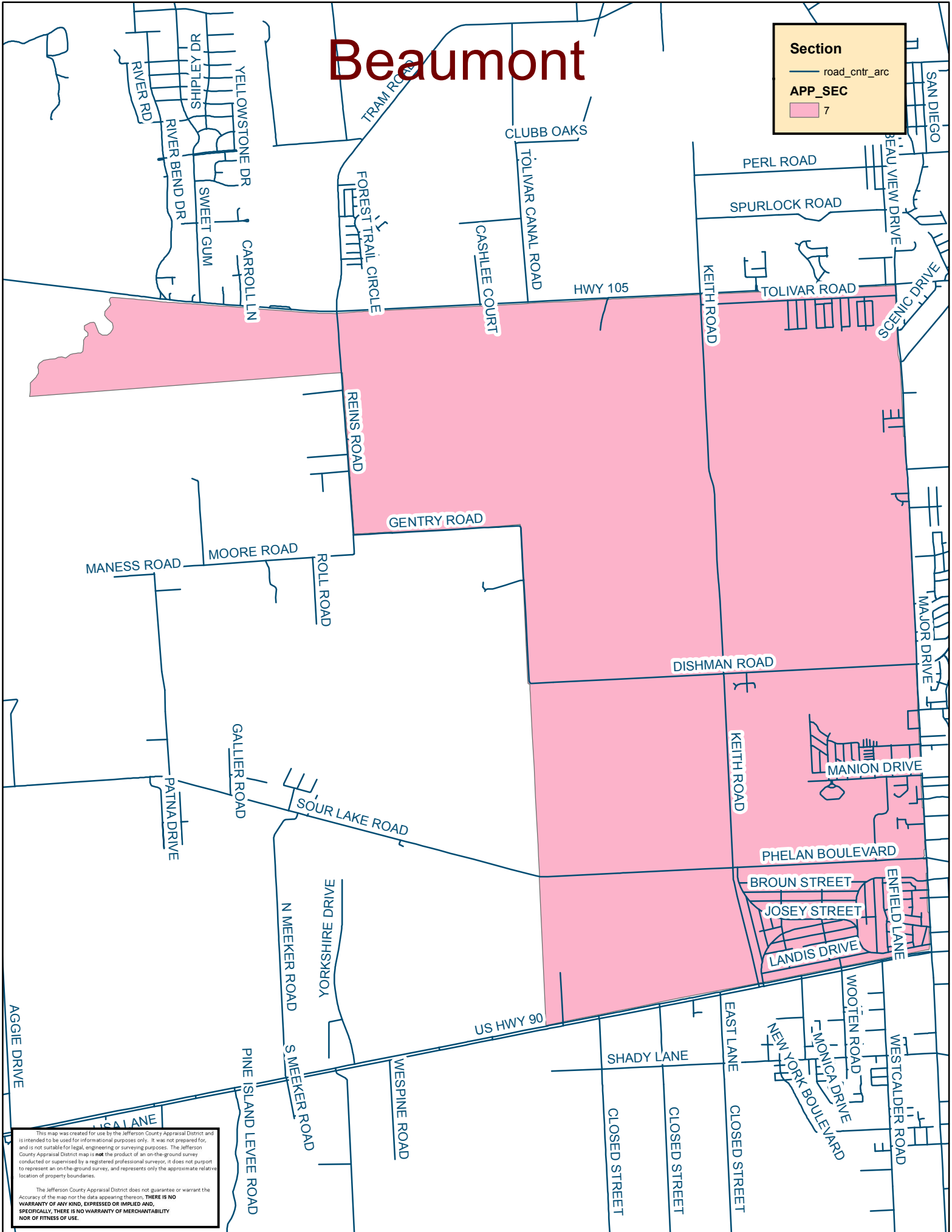


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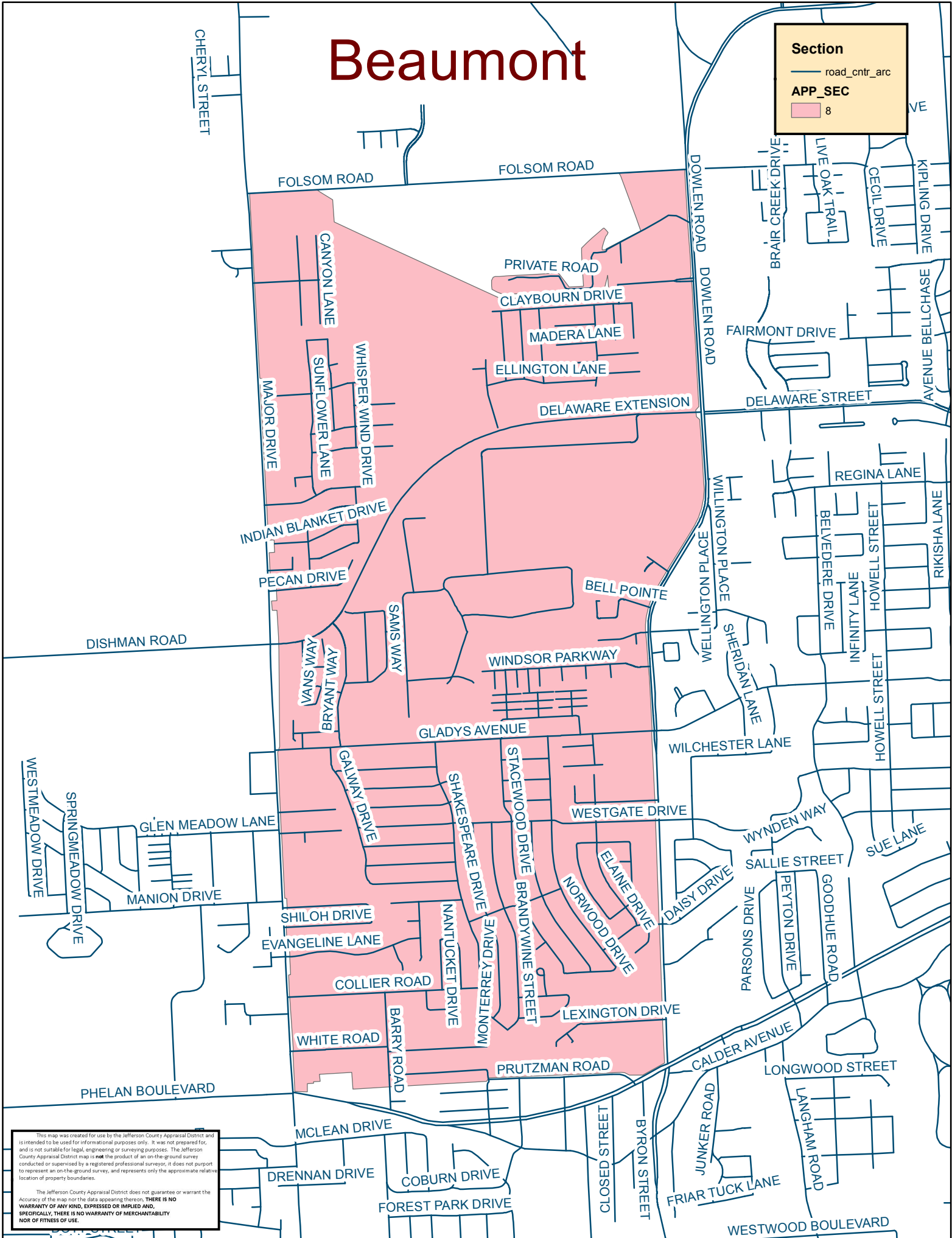


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Beaumont

Section
— road_ctr_arc
APP_SEC
8

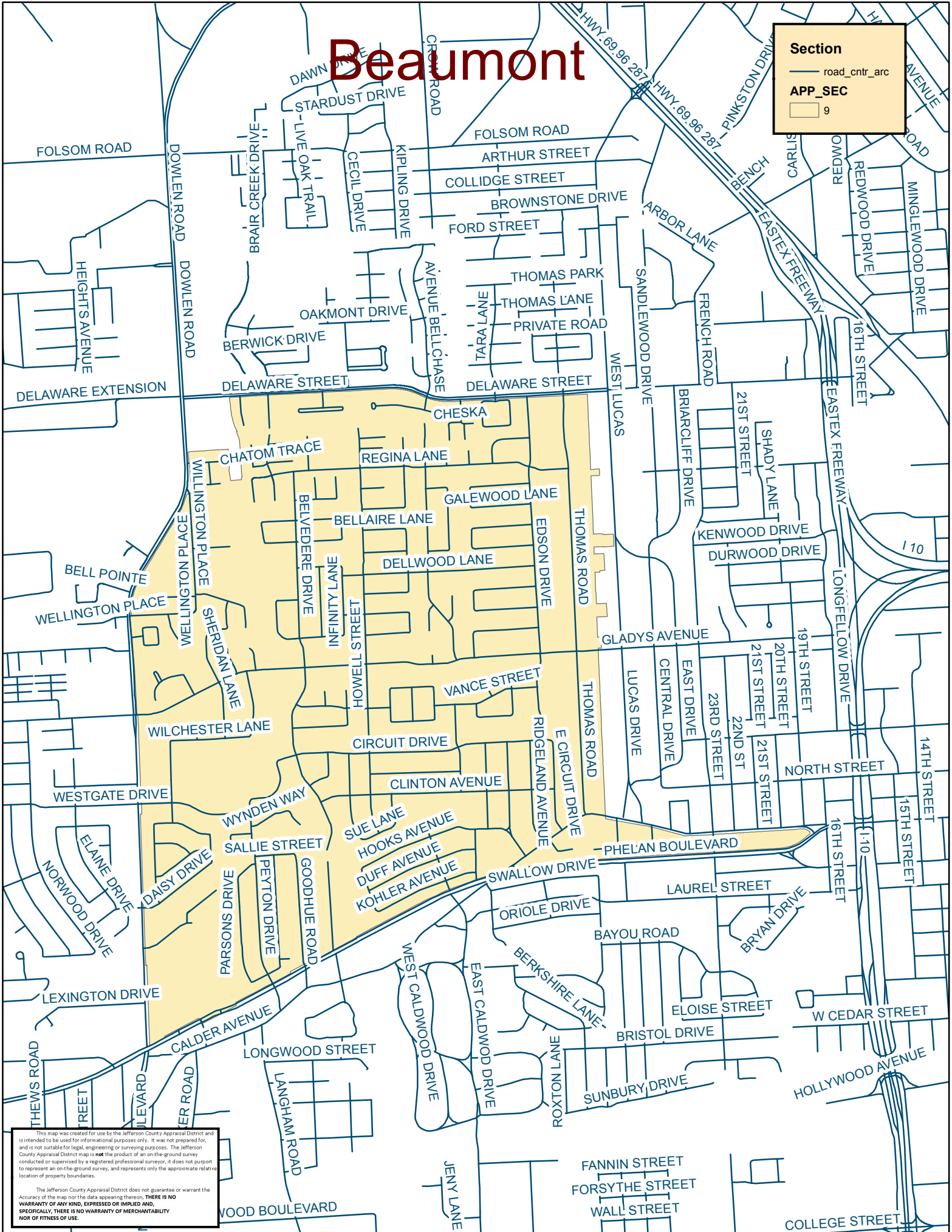


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Beaumont

Section
— road_cntr_arc
APP_SEC
9

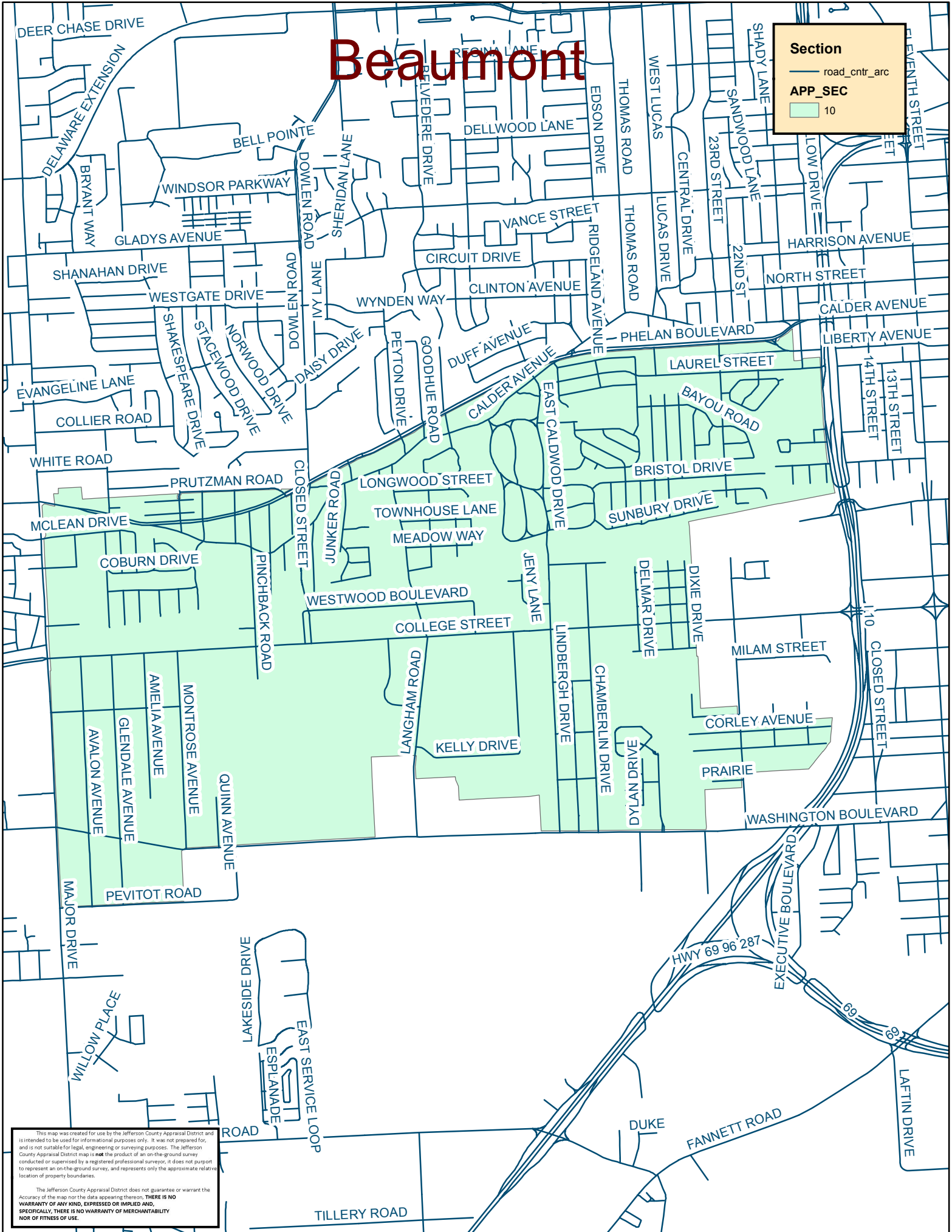


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Section
road_cntr_arc
APP_SEC
10



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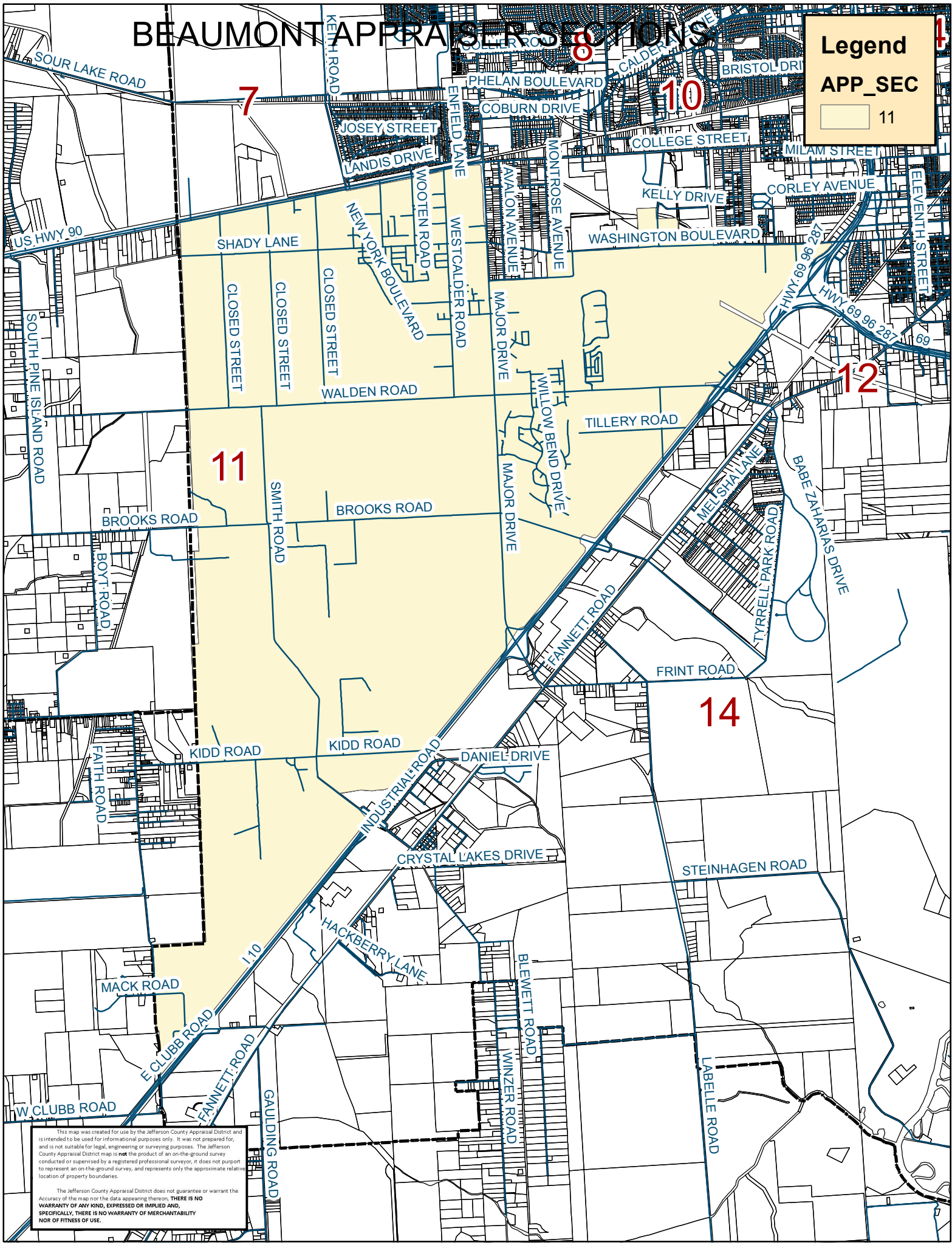
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BEAUMONT APPRAISAL DISTRICT SECTIONS

Legend

APP_SEC

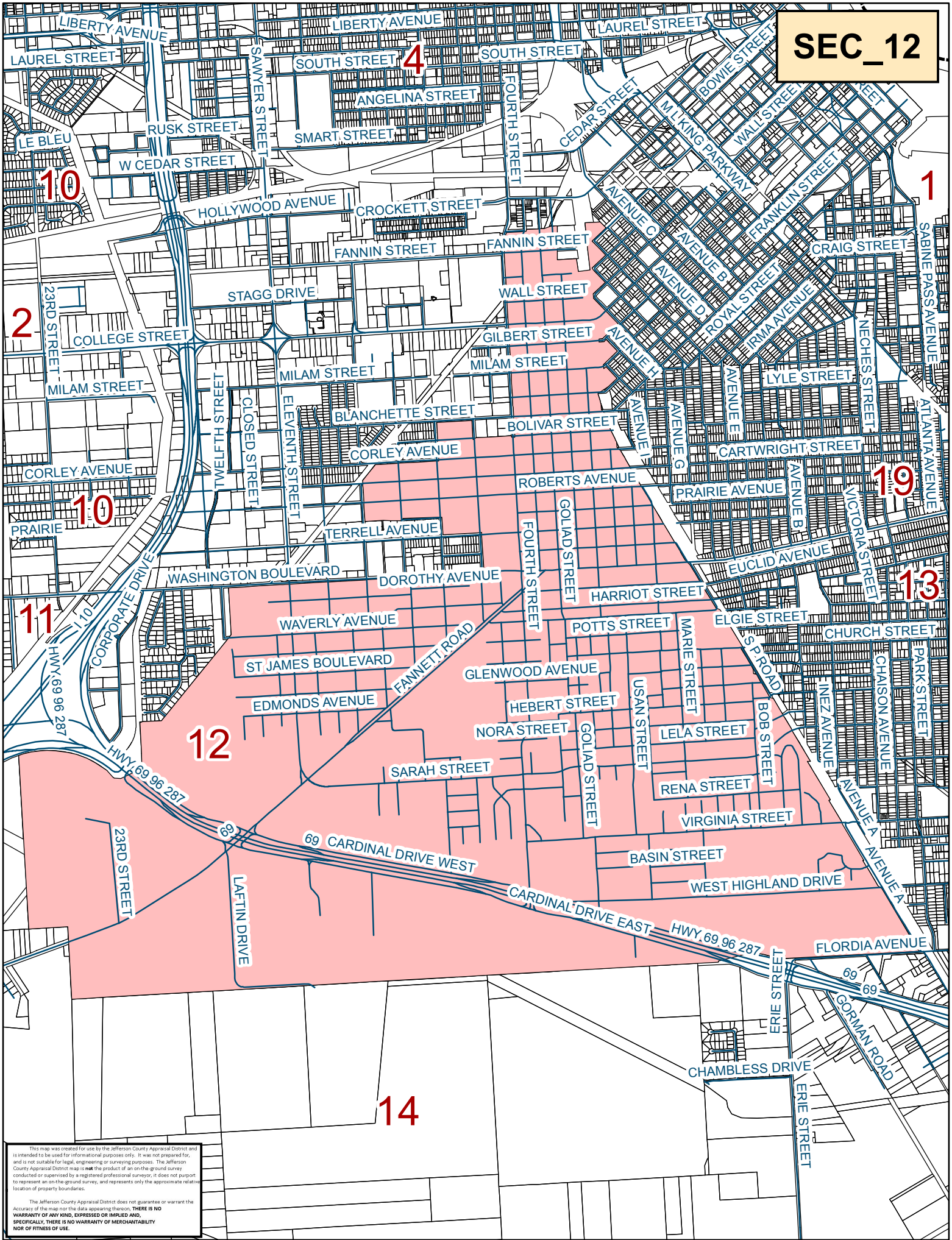
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SEC_12

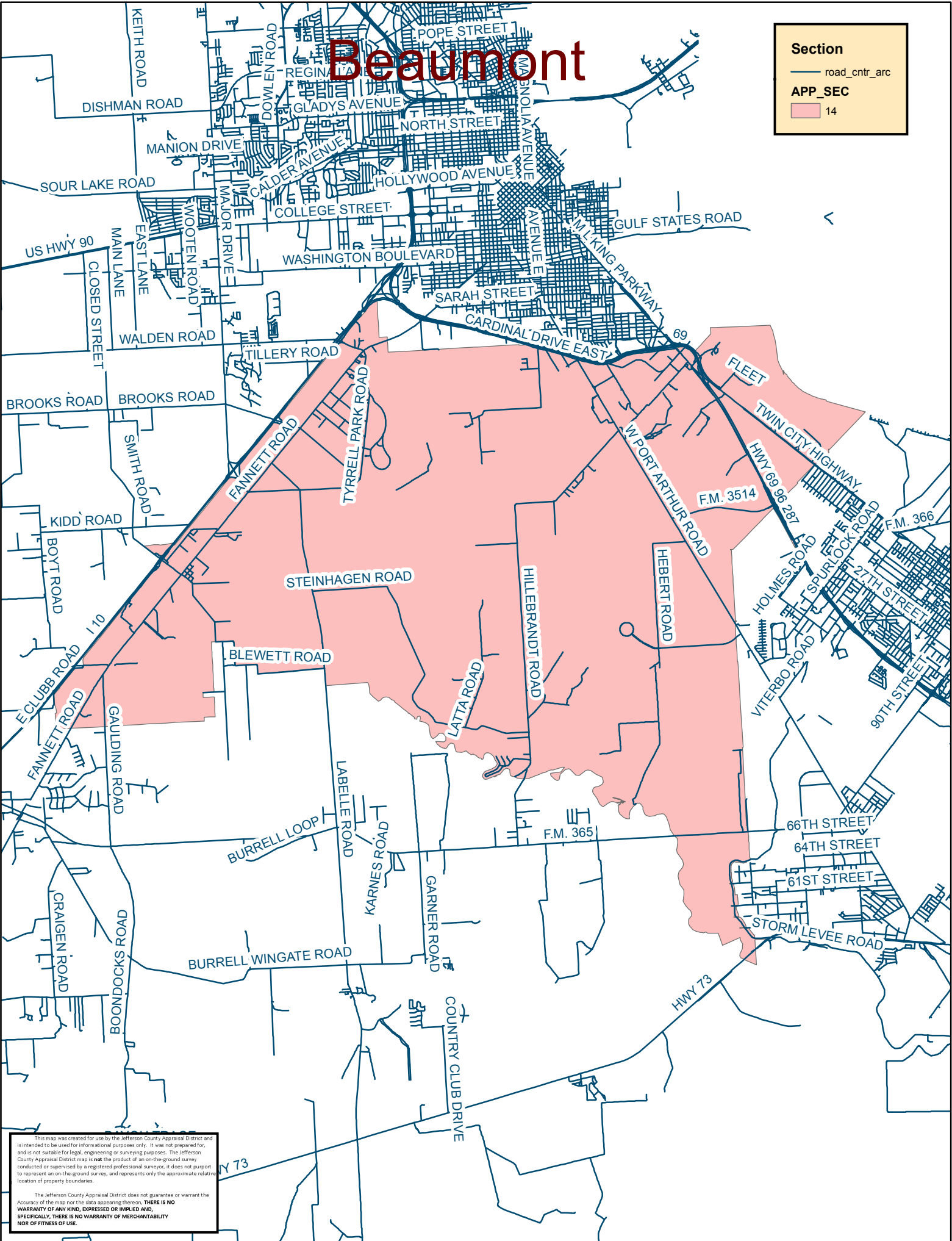


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Section
— road_cntr_arc
APP_SEC
14



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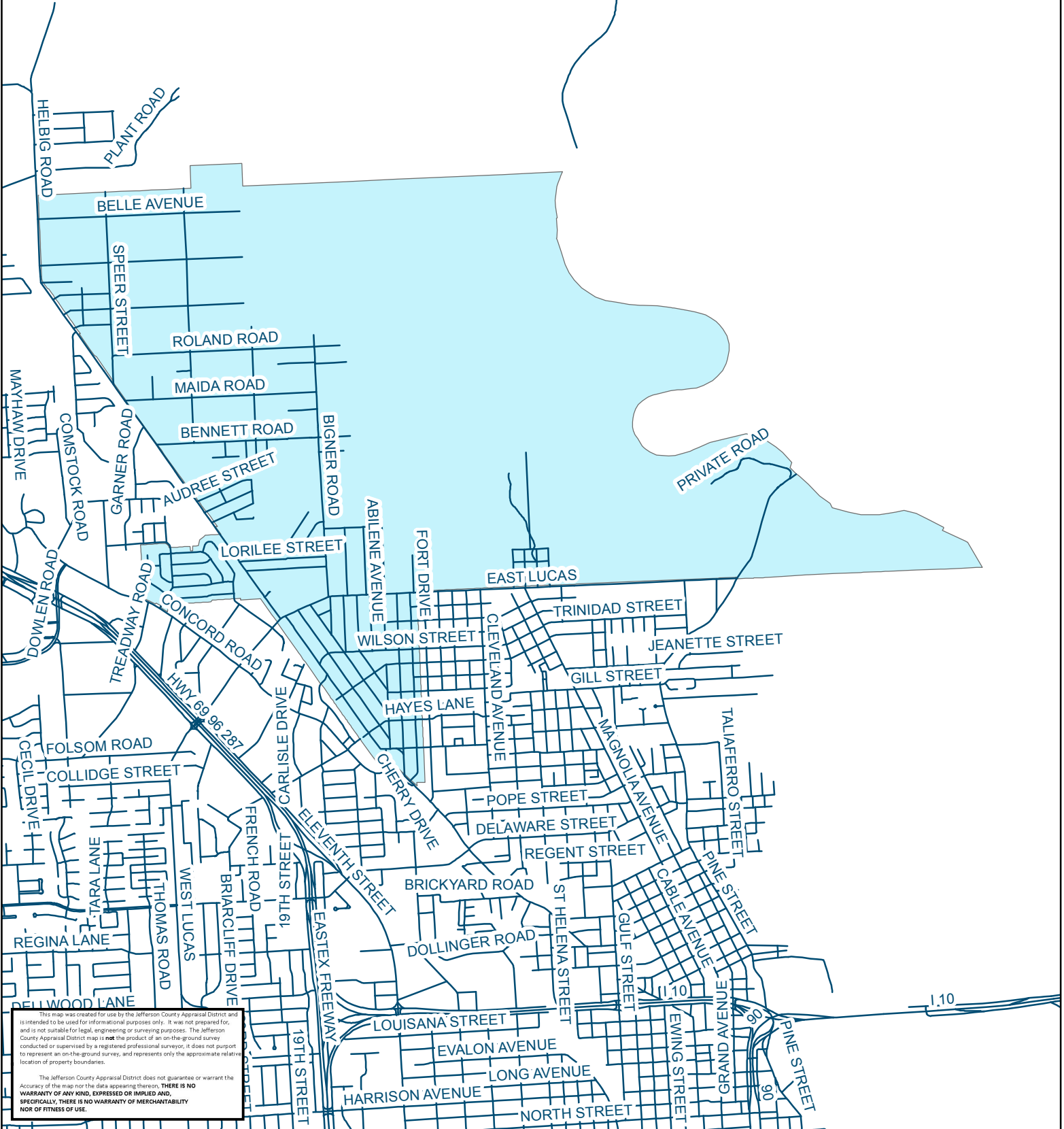
Beaumont

Section

— road_cnr_arc

APP_SEC

16



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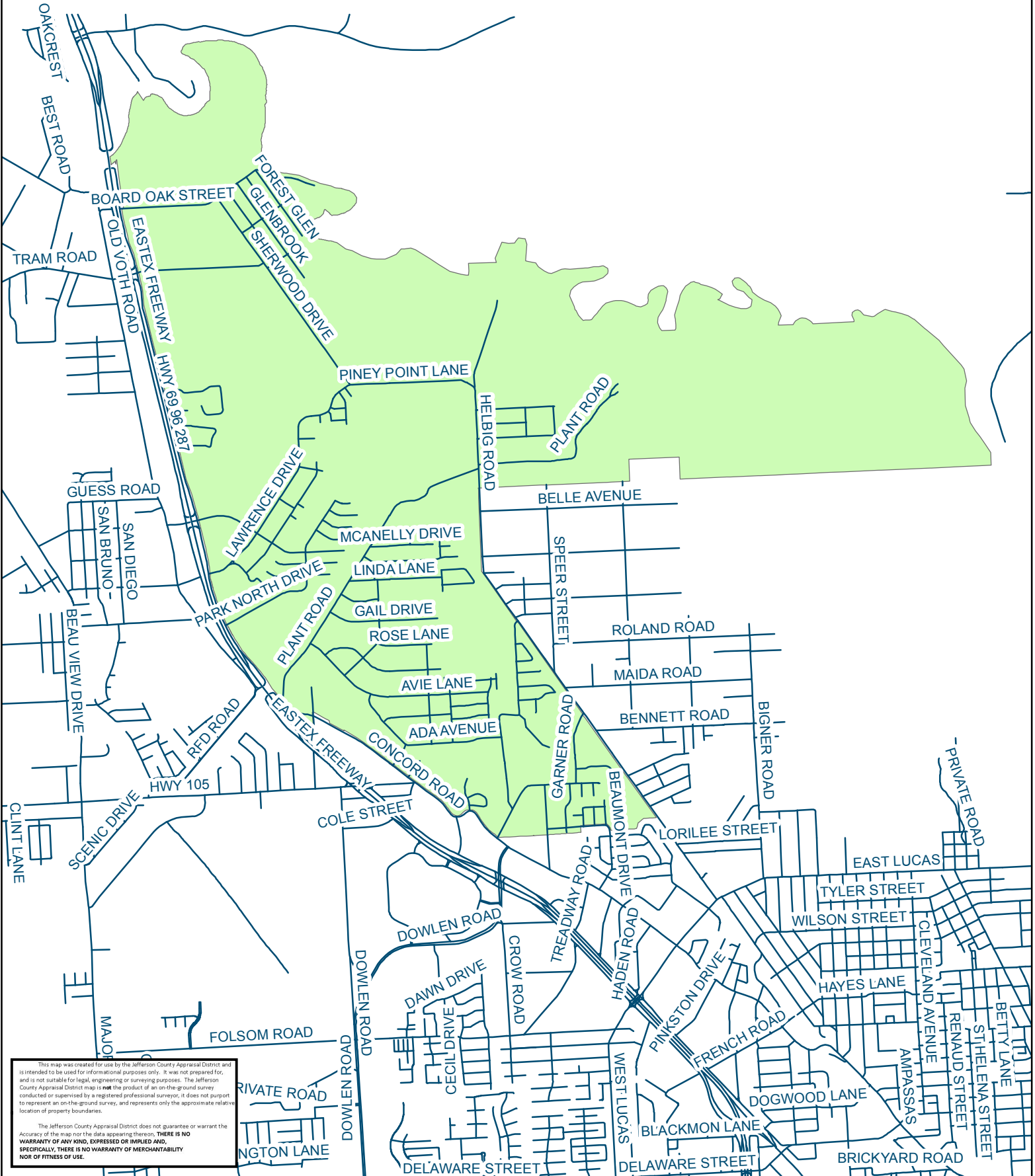
Beaumont

Section

— road_cntr_arc

APP_SEC

17



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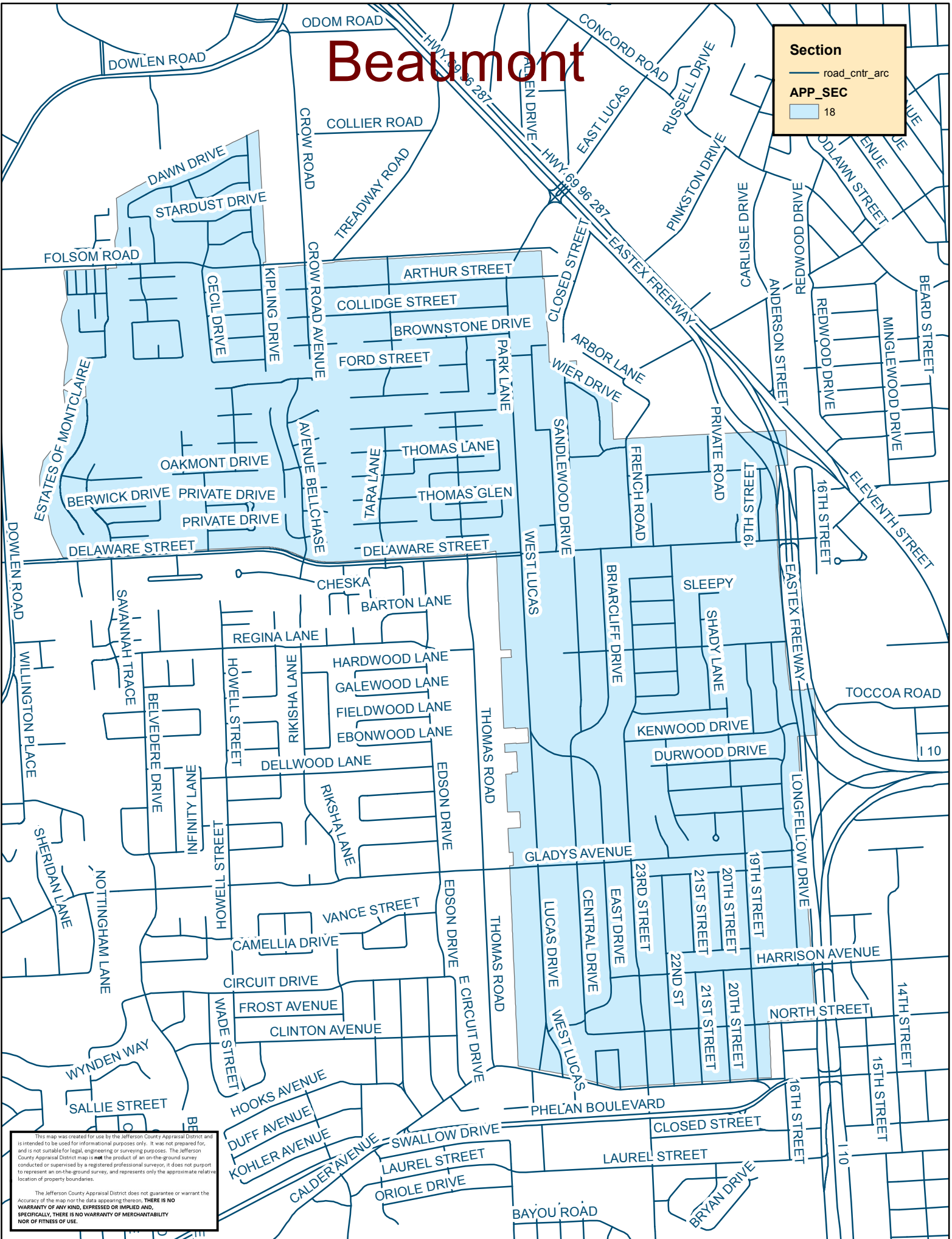
Beaumont

Section

road_cntr_arc

APP_SEC

18

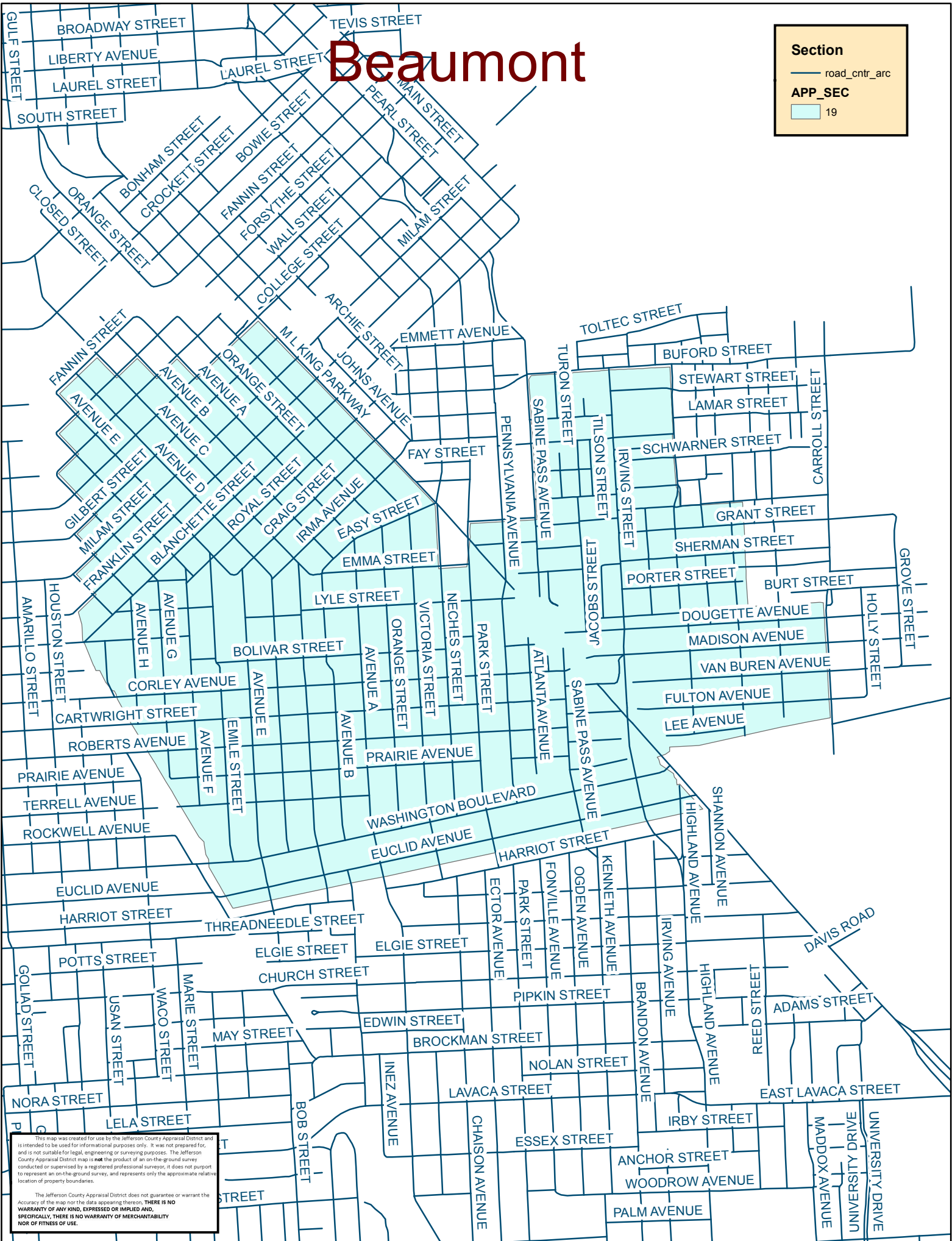


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Section
— road_cntr_arc
APP_SEC
19



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Groves

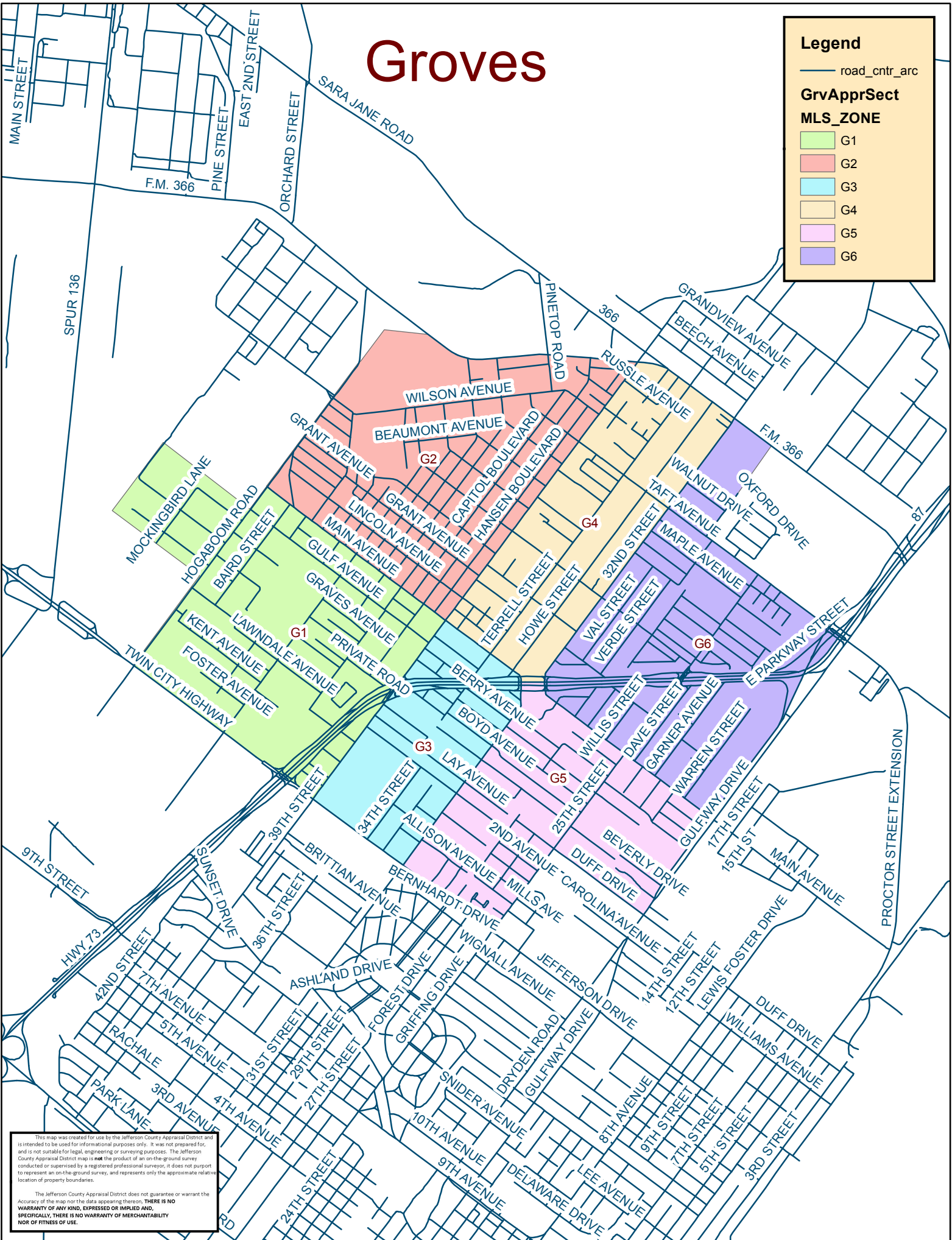
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- road_cntr_arc

GrvApprSect

MLS_ZONE

- G1
- G2
- G3
- G4
- G5
- G6



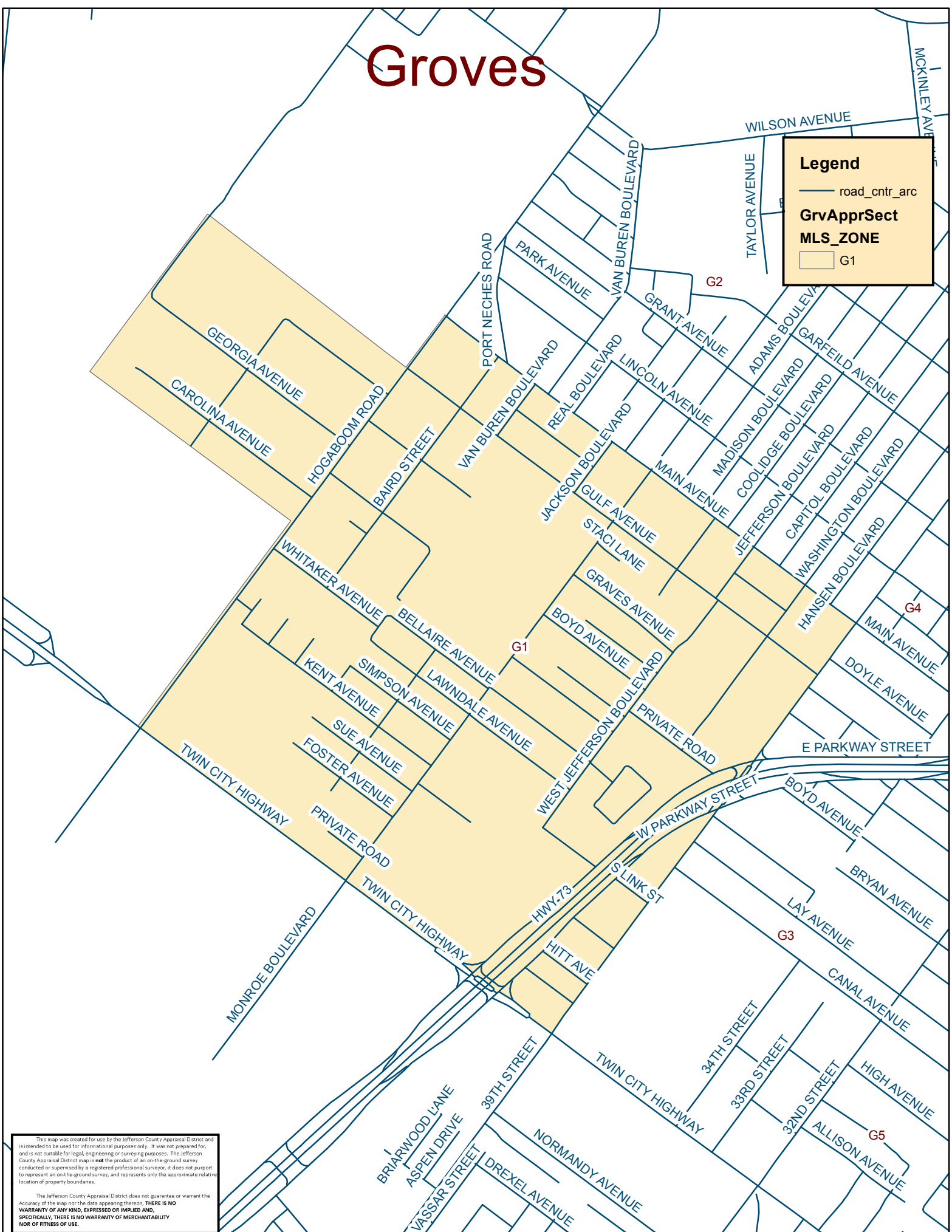
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Groves

Legend

- road_cntr_arc
- GrvApprSect**
- MLS_ZONE**
- G1



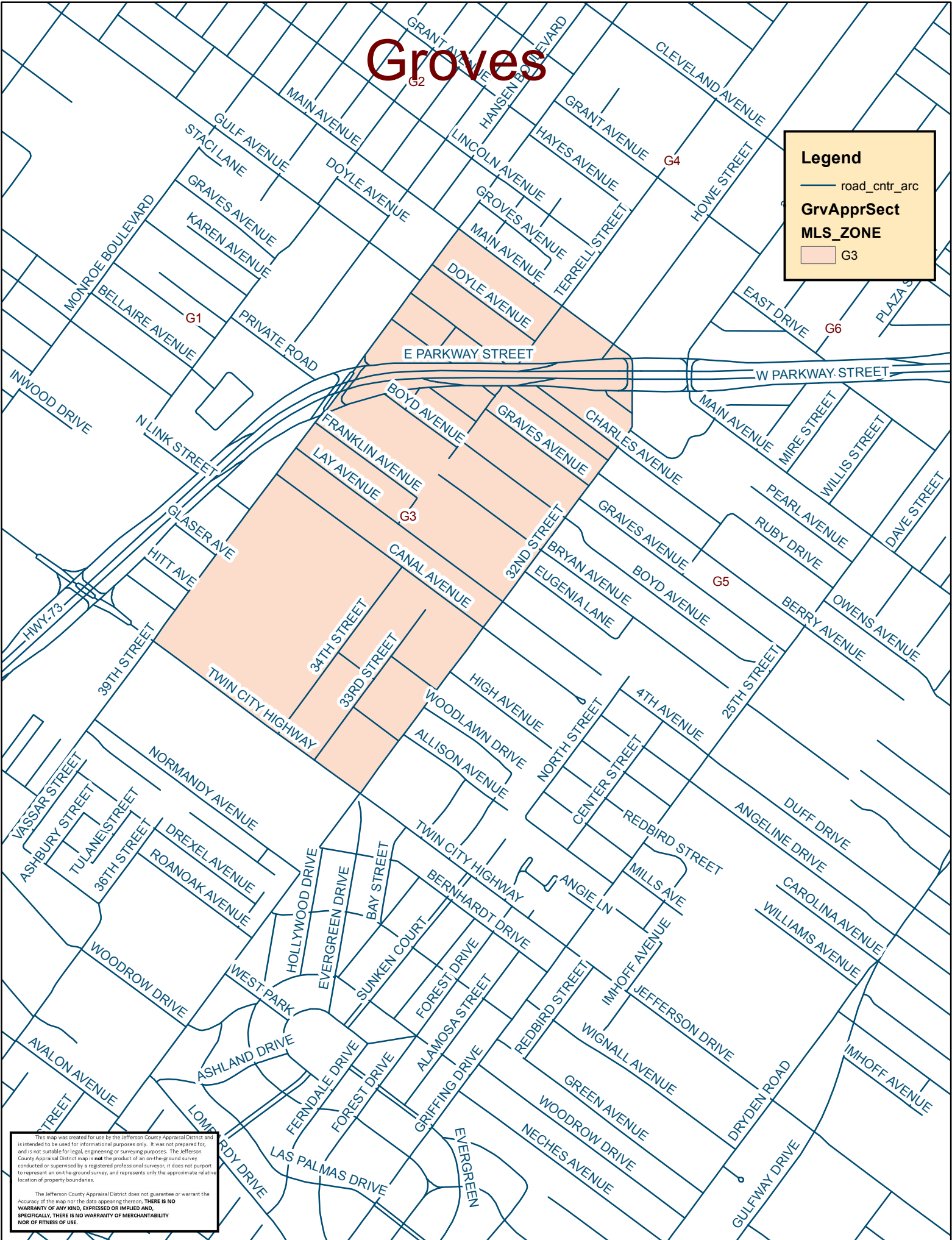
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Groves

Legend

- road_cnr_arc
- GrvApprSect
- MLS_ZONE
- G3



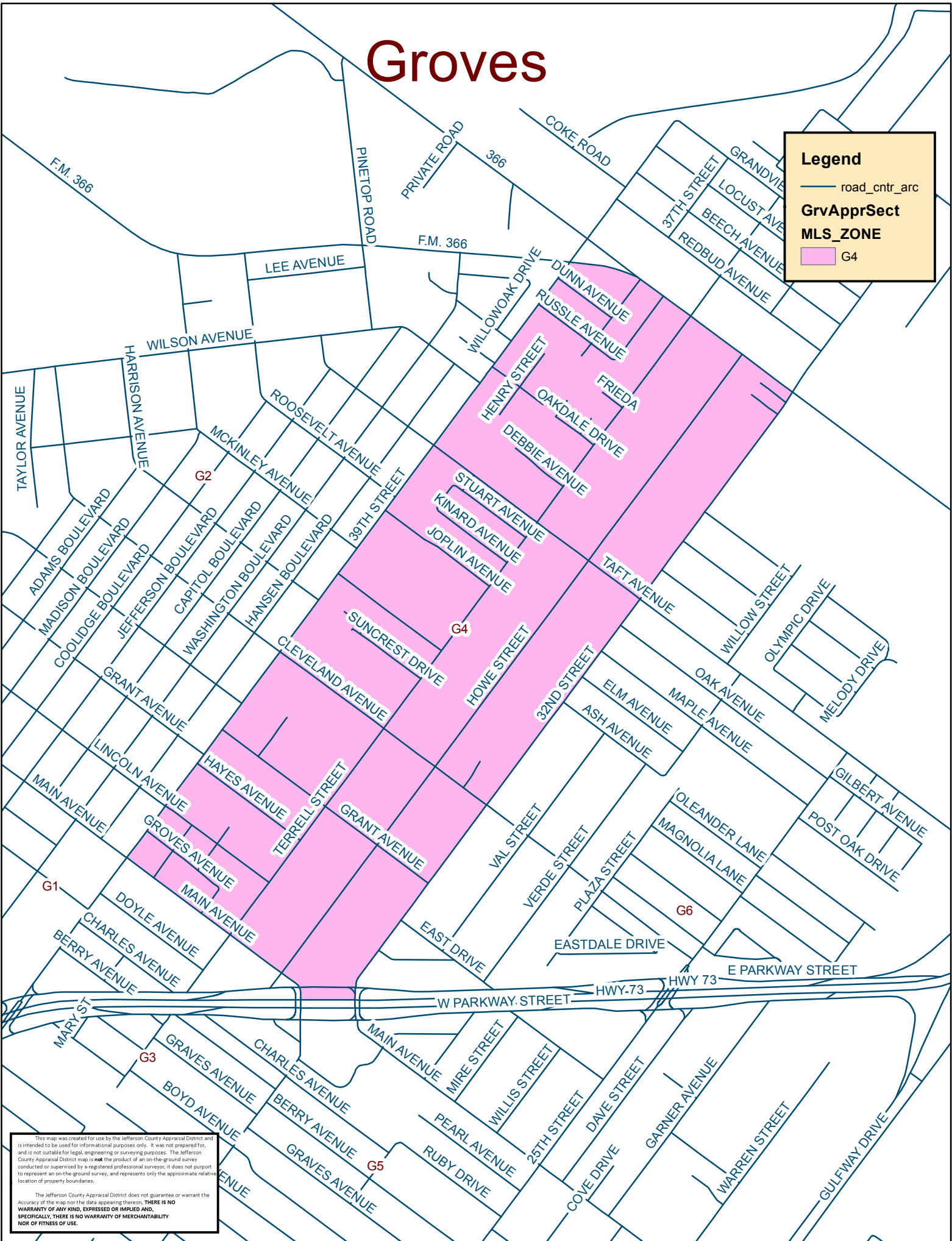
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Groves

Legend

- road_cntr_arc
- GrvApprSect**
- MLS_ZONE**
- G4



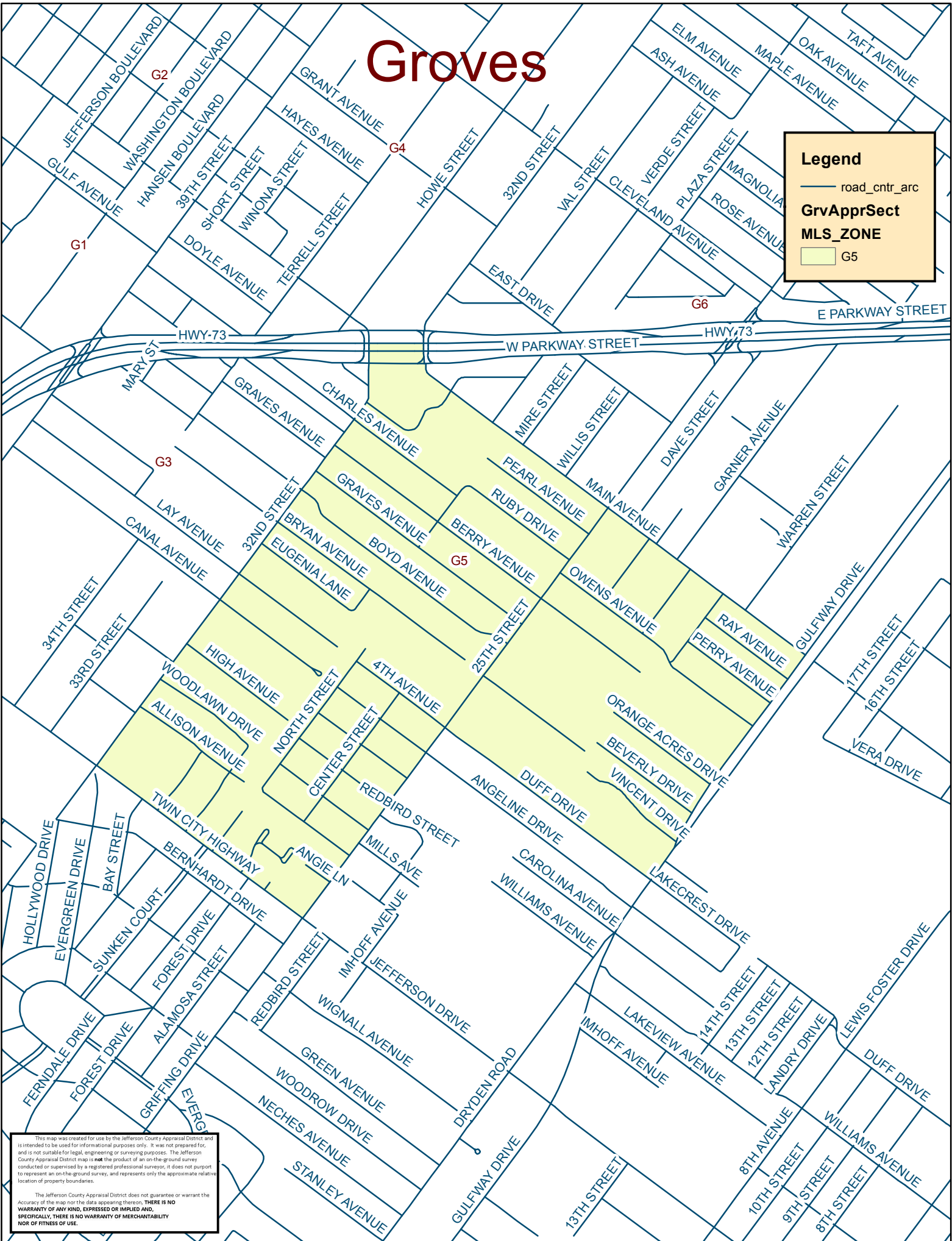
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Groves

Legend

- road_cntr_arc
- GrvApprSect**
- MLS_ZONE**
- G5



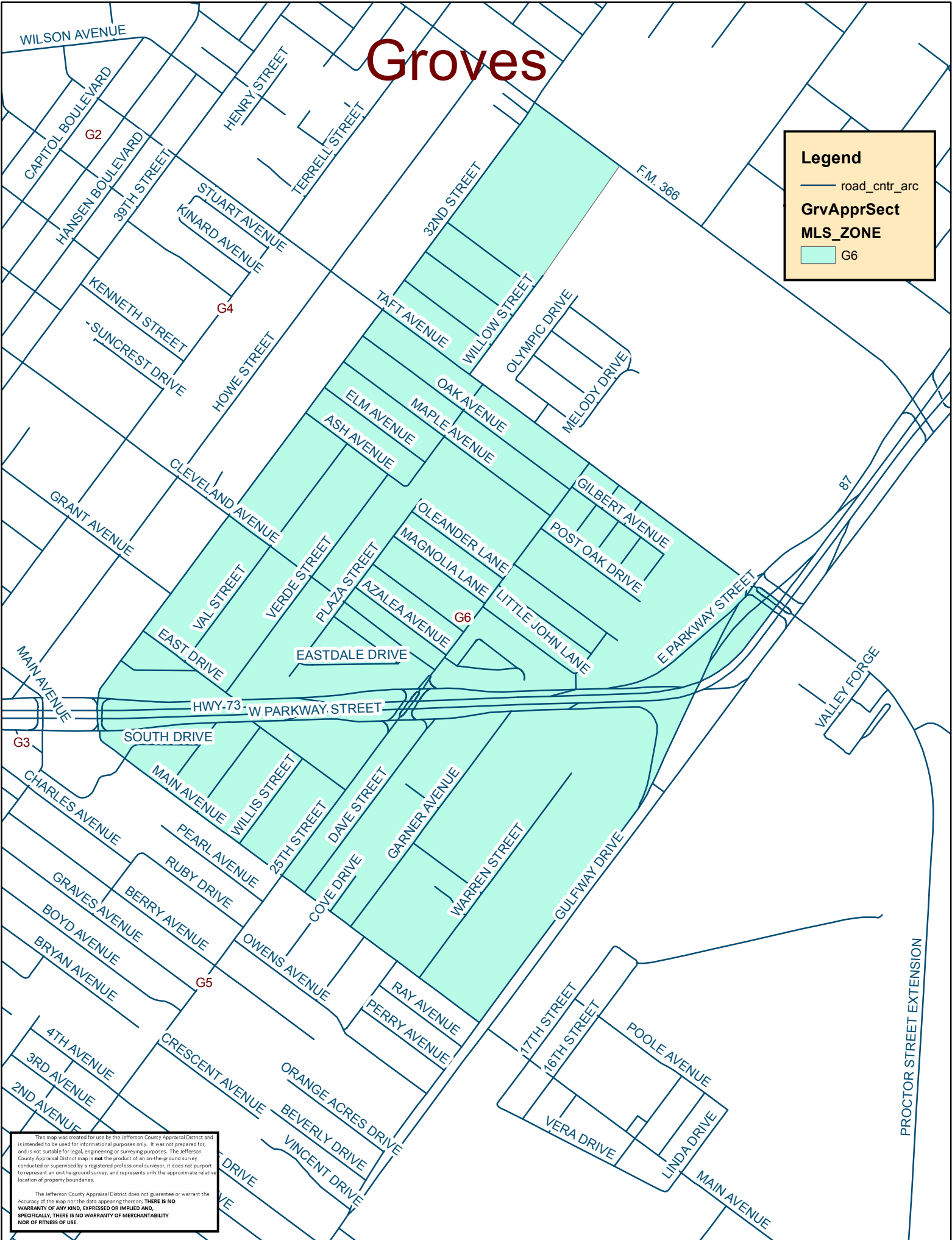
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Groves

Legend

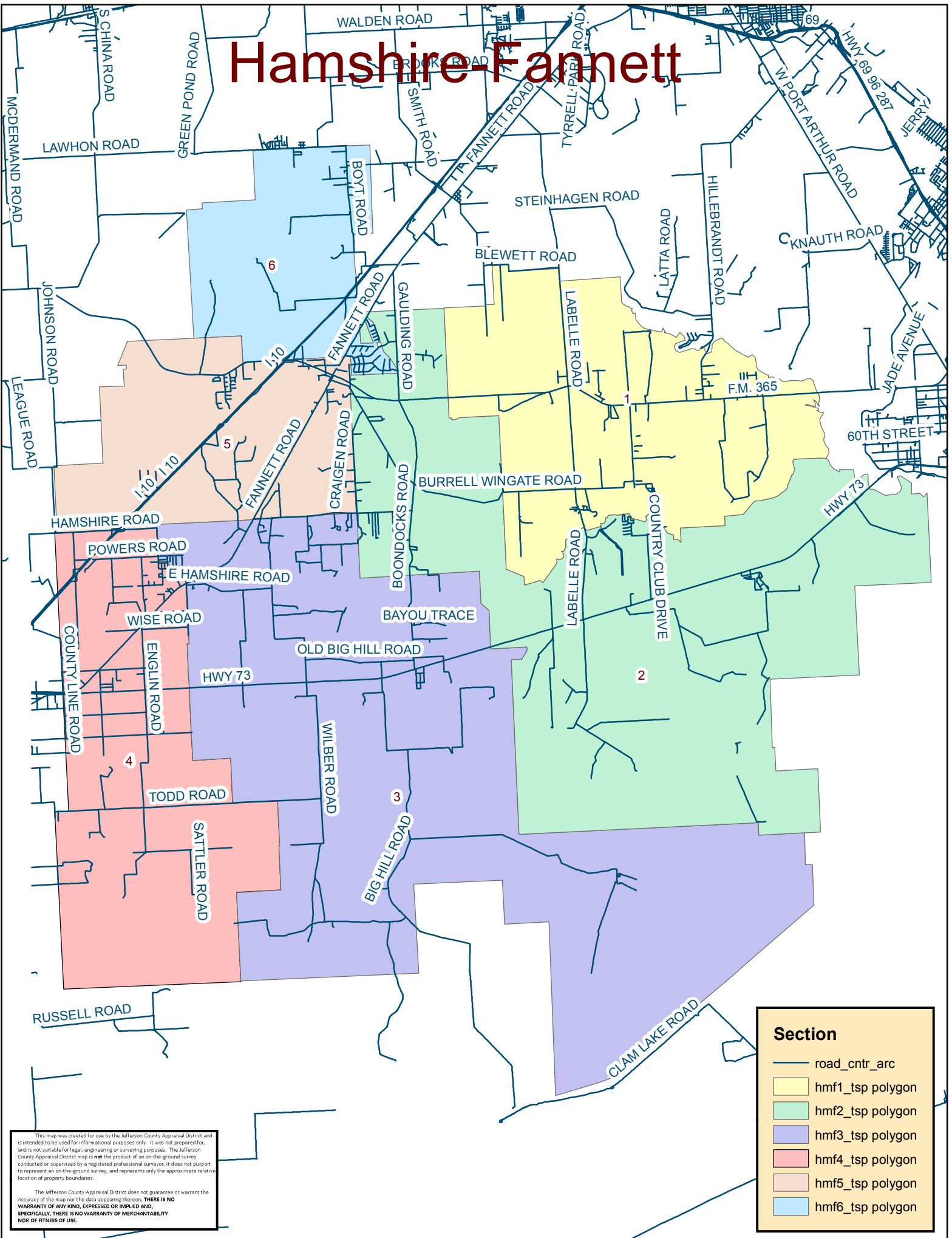
- road_cntr_arc
- GrvApprSect**
- MLS_ZONE**
 - G6



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Hamshire-Fannett



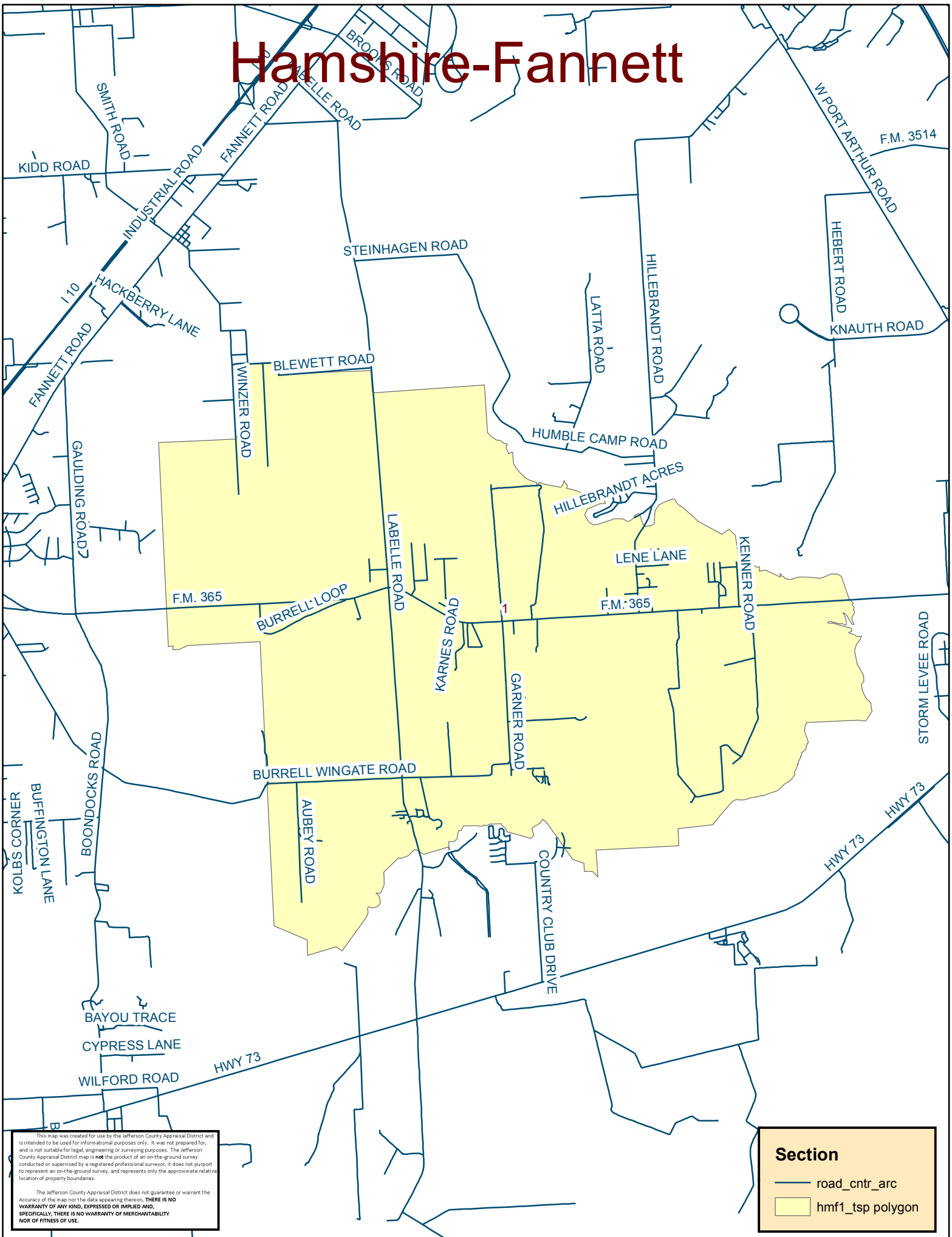
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Section

- road_ctr_arc
- hmf1_tsp polygon
- hmf2_tsp polygon
- hmf3_tsp polygon
- hmf4_tsp polygon
- hmf5_tsp polygon
- hmf6_tsp polygon

Hamshire-Fannett



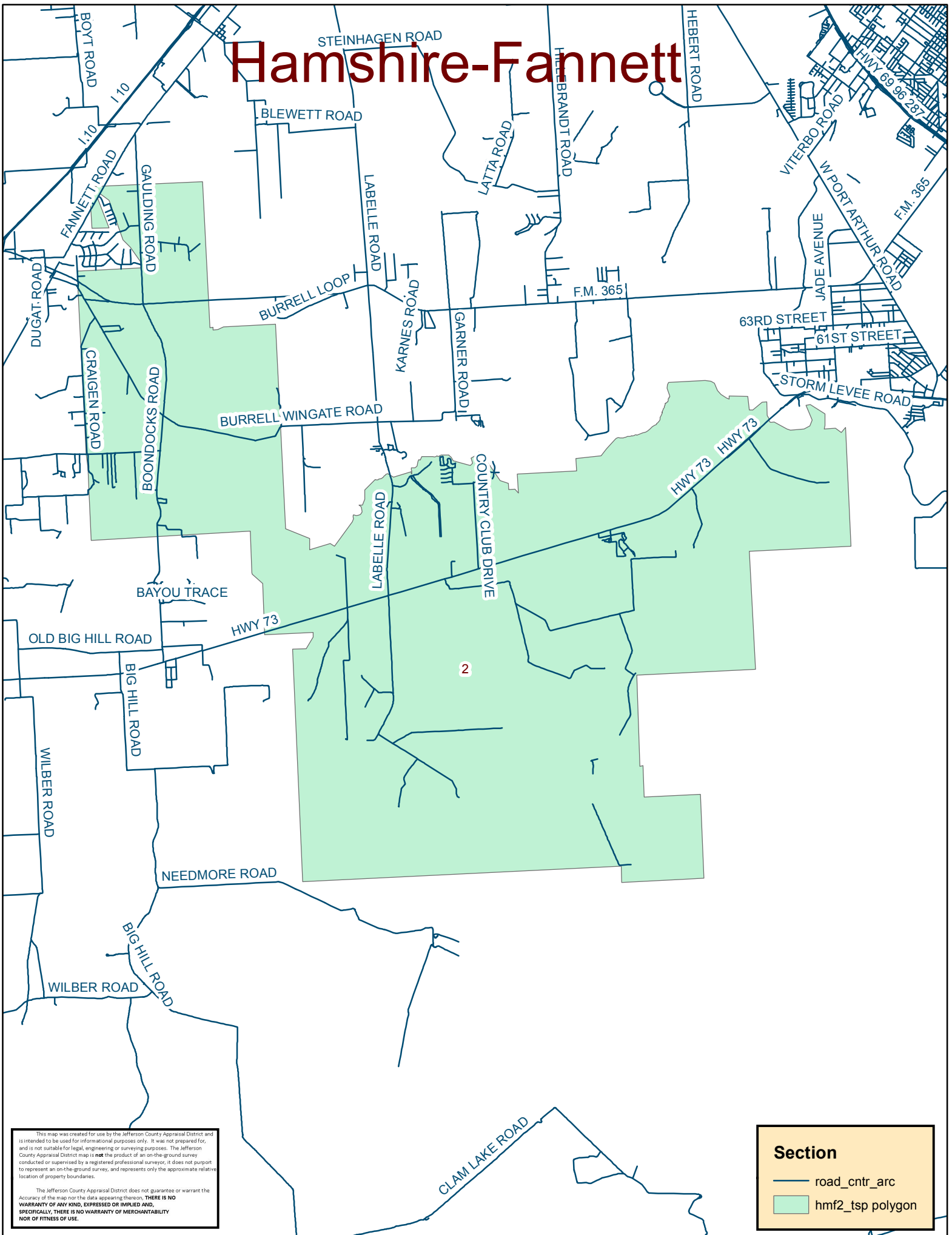
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Section

- road_cntr_arc
- hmf1_tsp polygon

Hamshire-Fannett



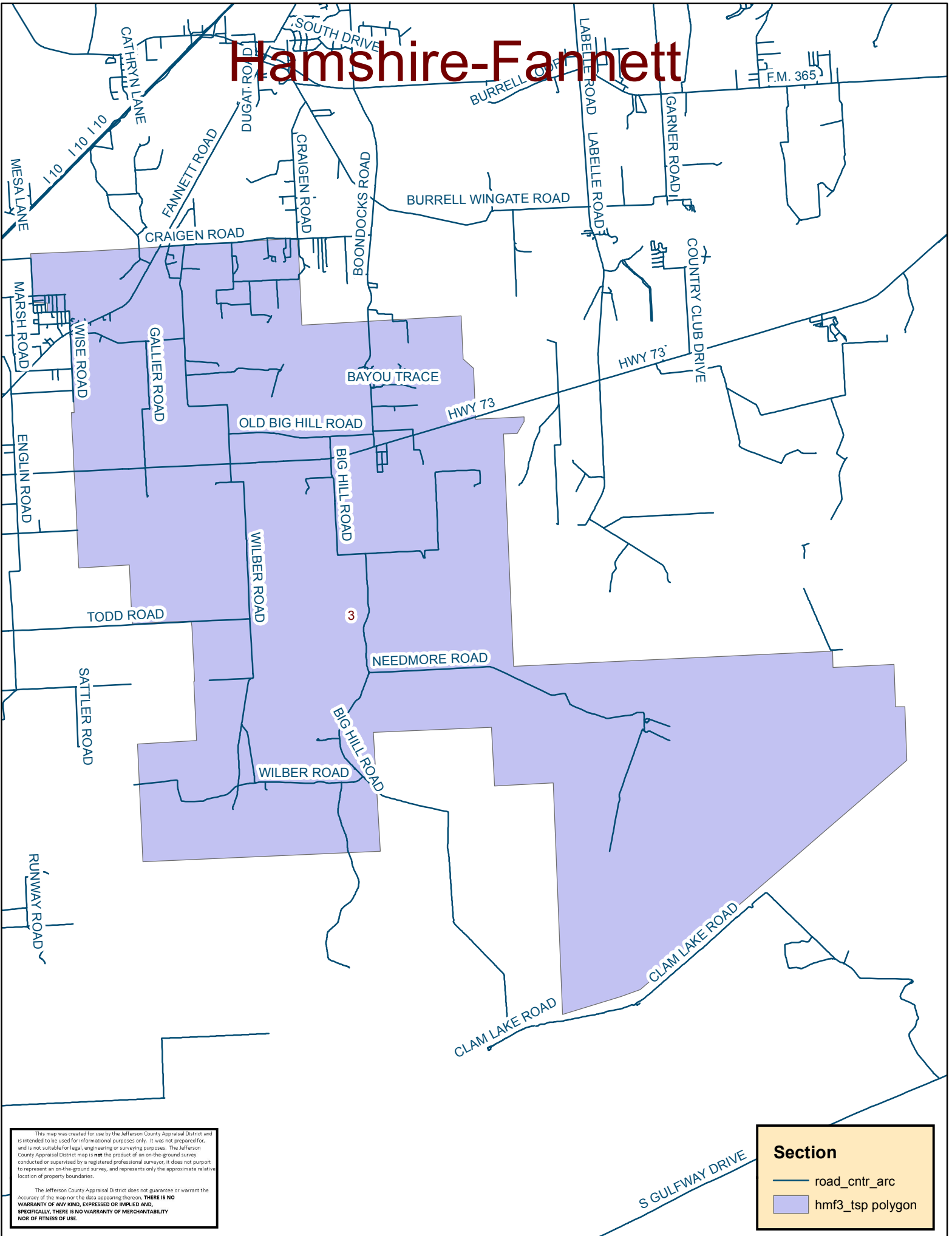
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Section

- road_cntr_arc
- hmf2_tsp polygon

Hamshire-Fannett



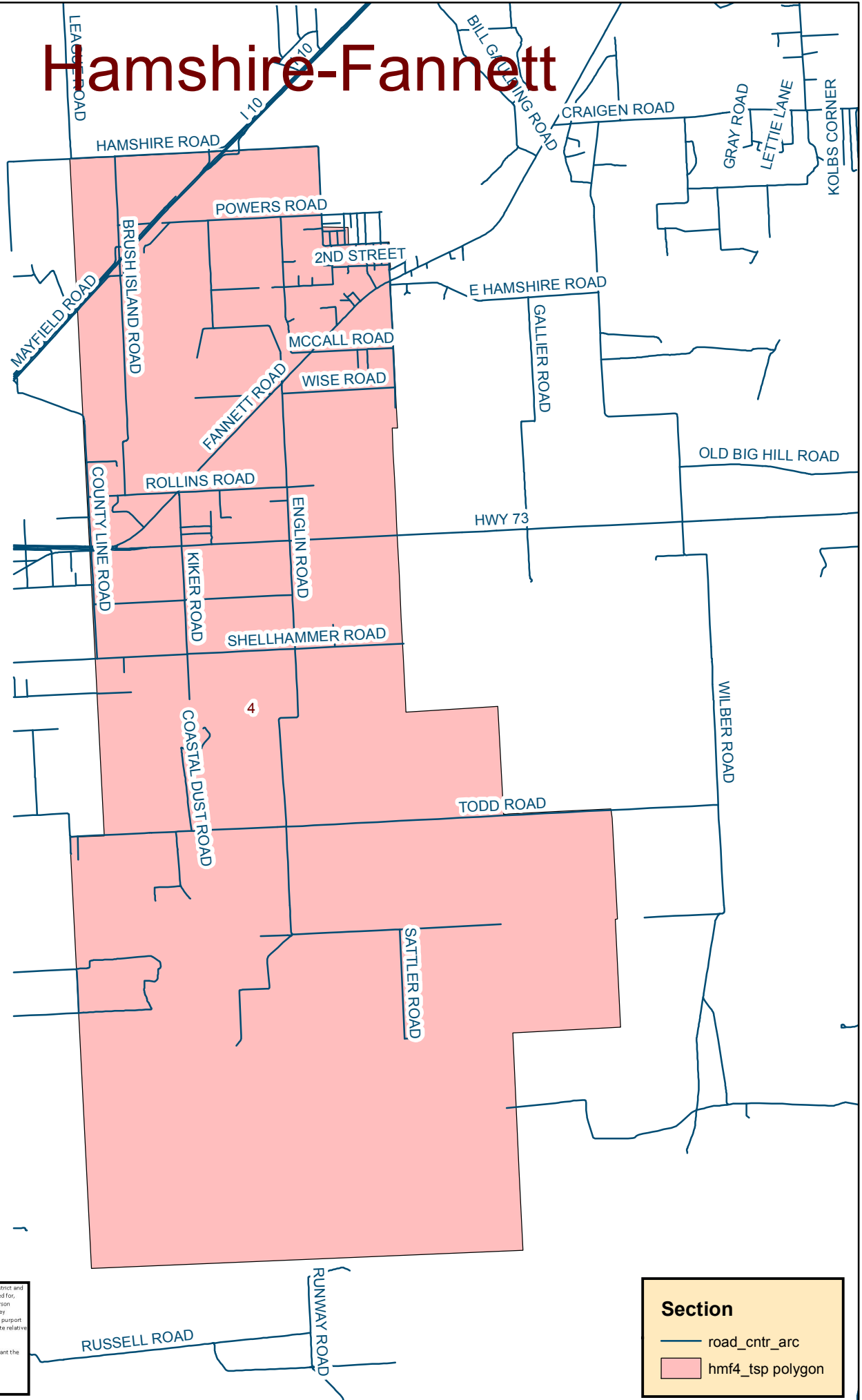
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Section

- road_cntr_arc
- hmf3_tsp polygon

Hamshire-Fannett



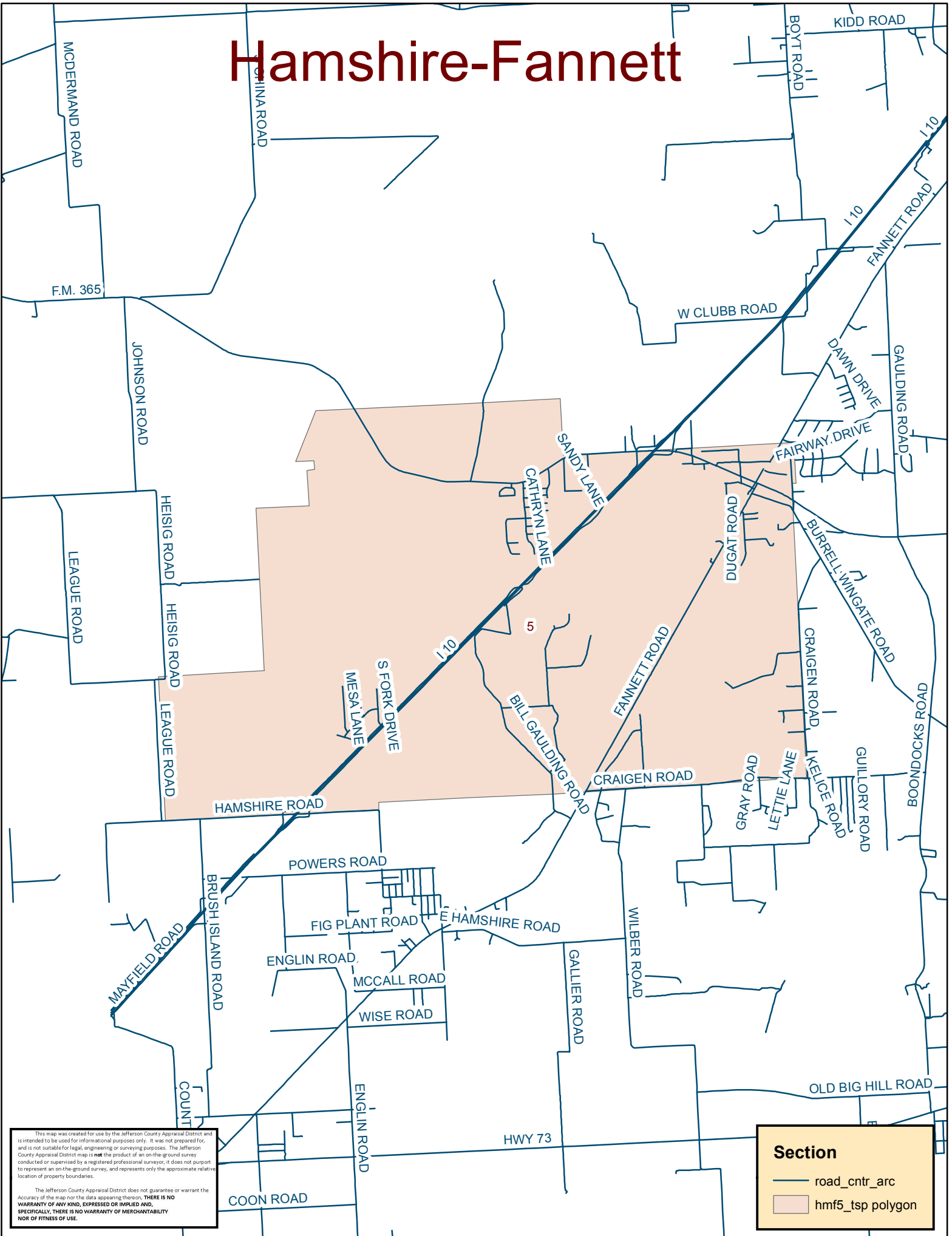
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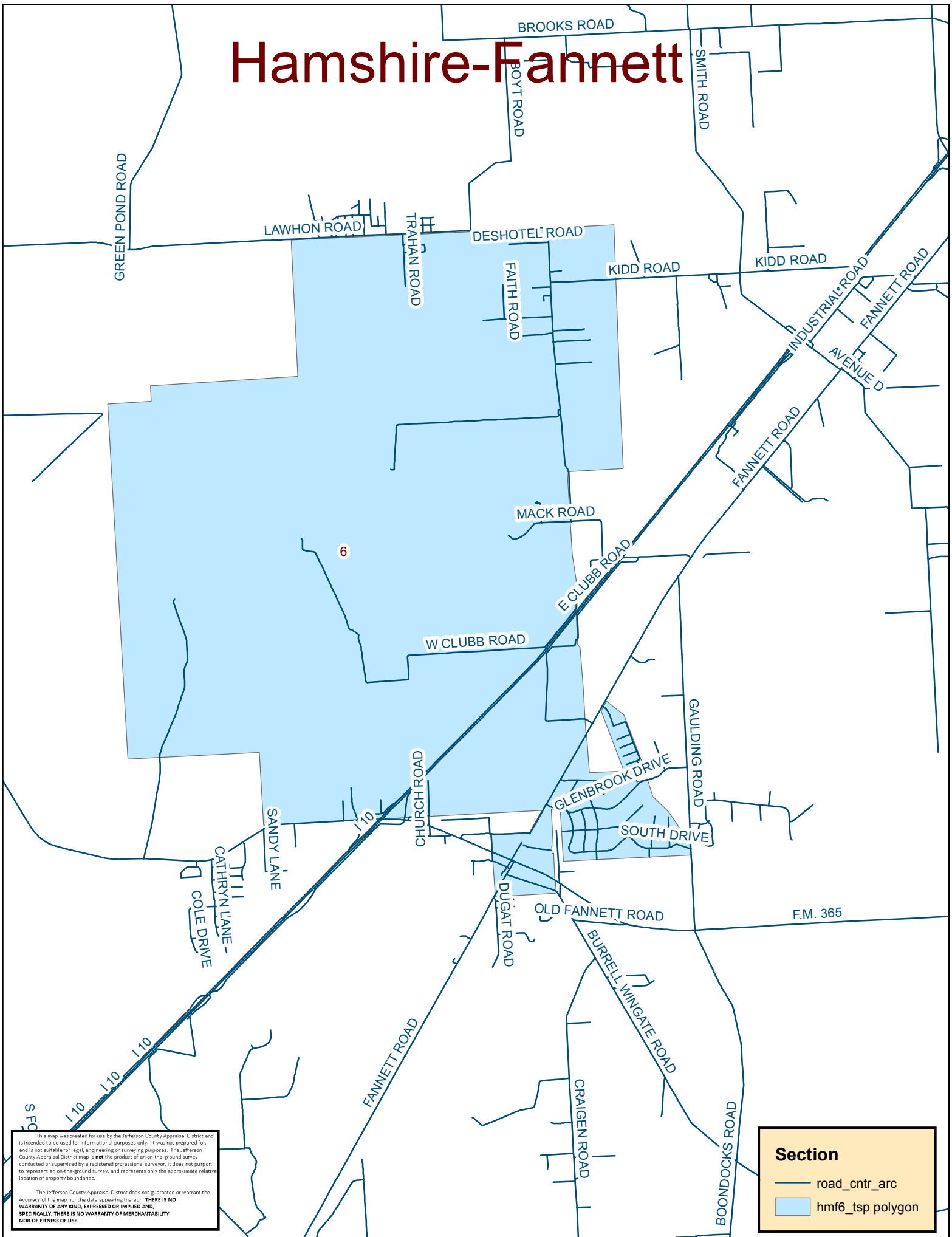
Section

- road_cntr_arc
- hmf4_tsp polygon

Hamshire-Fannett



Hamshire-Fannett



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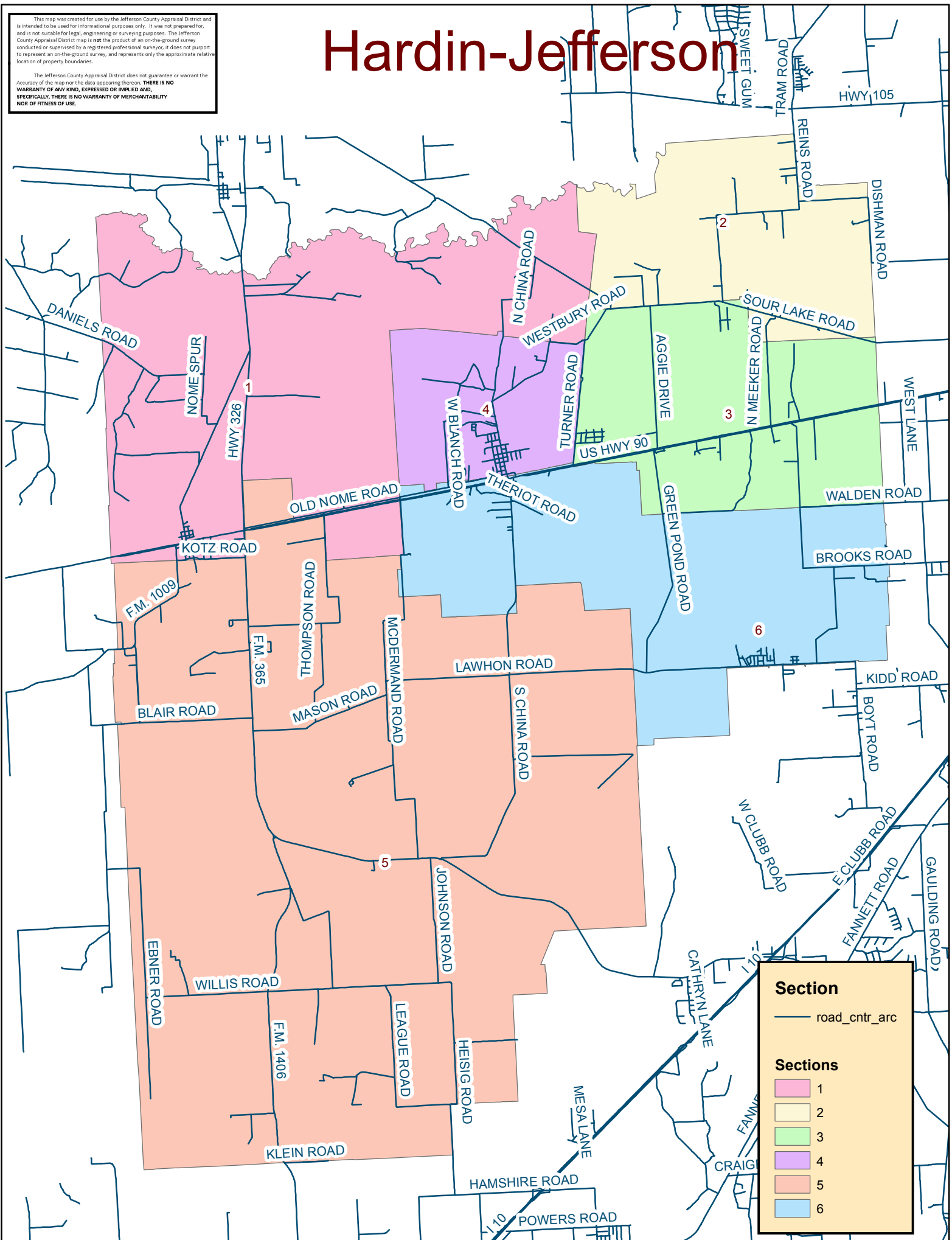
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- road_cntr_arc
- hmf6_tsp polygon

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Hardin-Jefferson



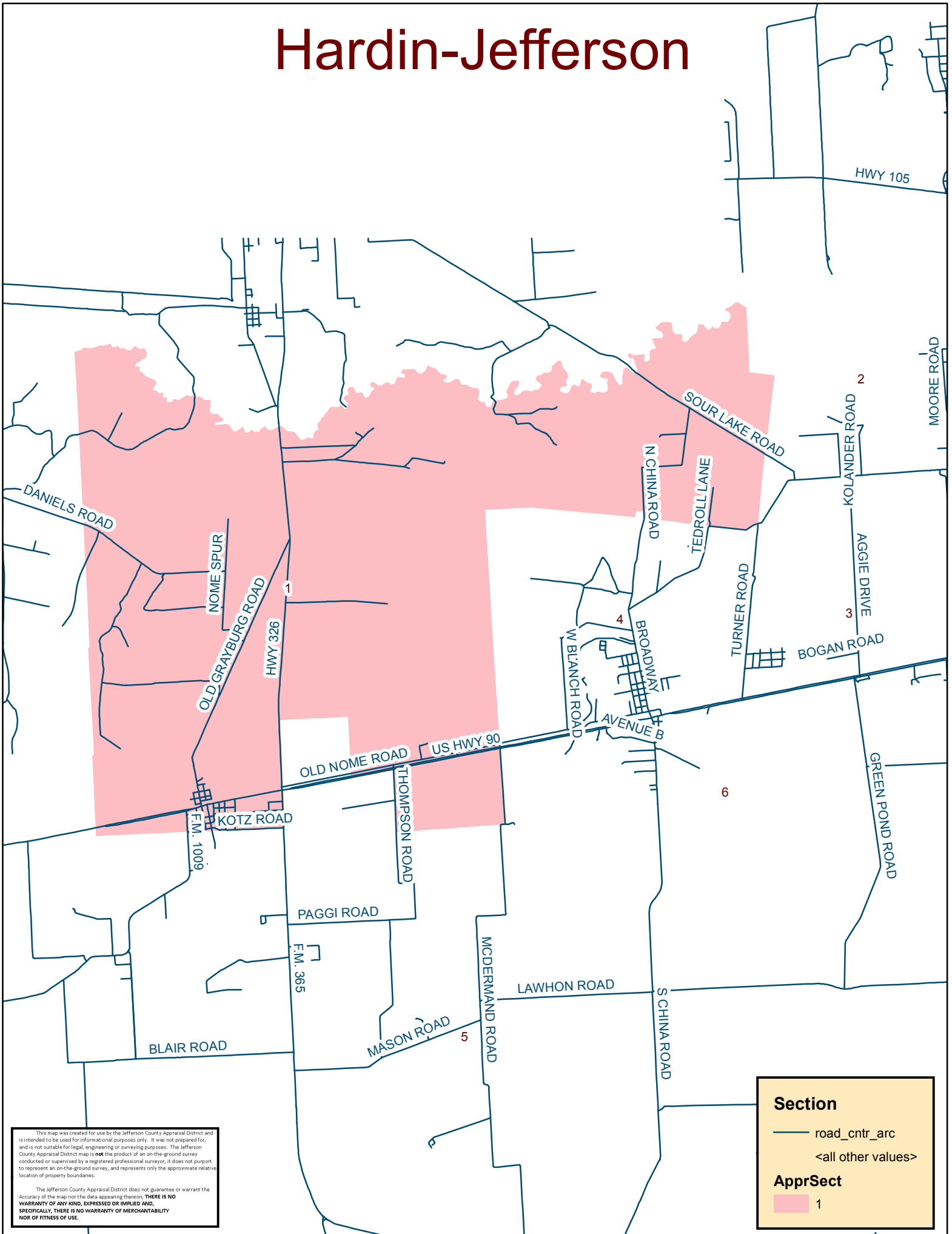
Section

— road_cnr_arc

Sections

- 1
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- 3
- 4
- 5
- 6

Hardin-Jefferson

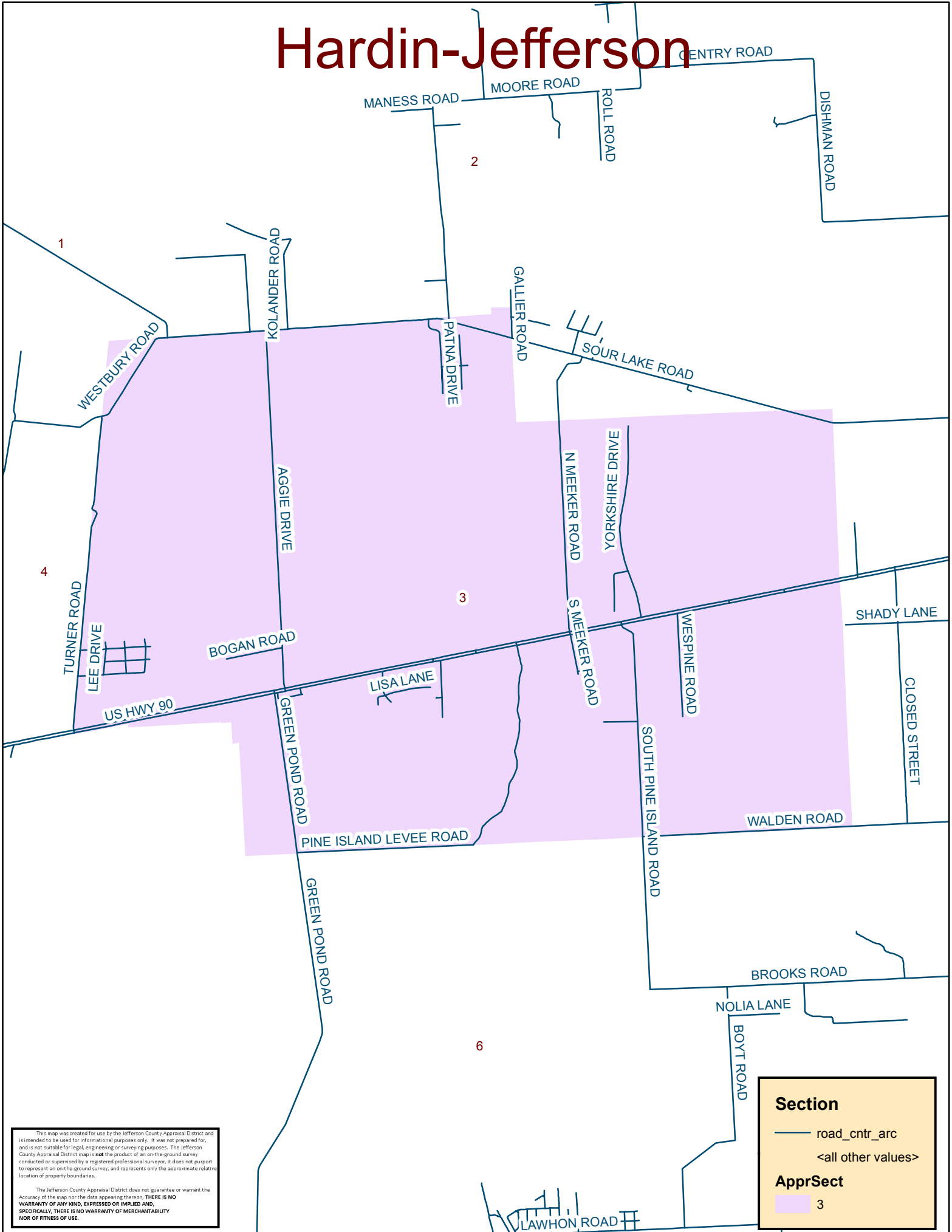


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Section
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ApprSect
1

Hardin-Jefferson

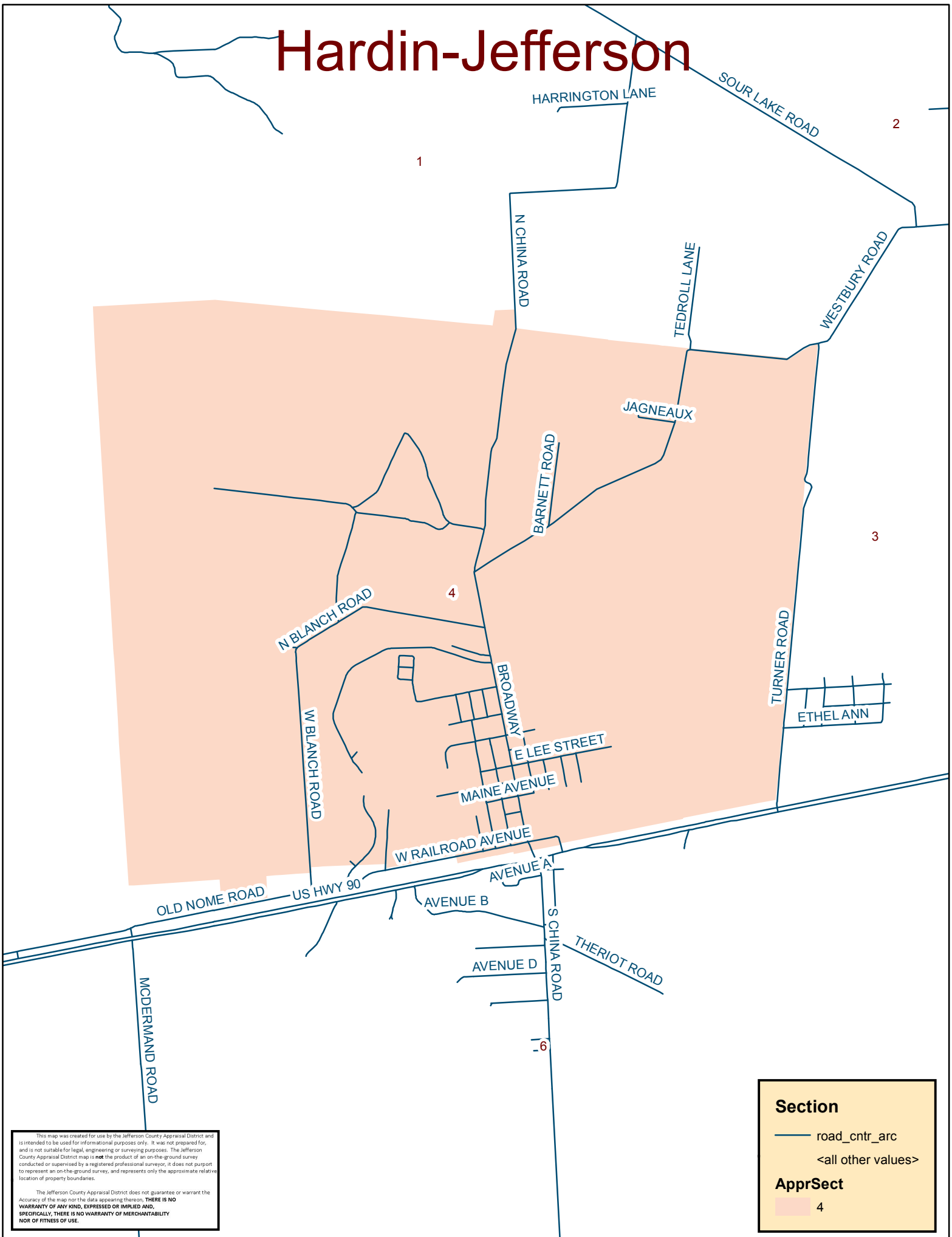


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Section
— road_cntr_arc
<all other values>
ApprSect
3

Hardin-Jefferson



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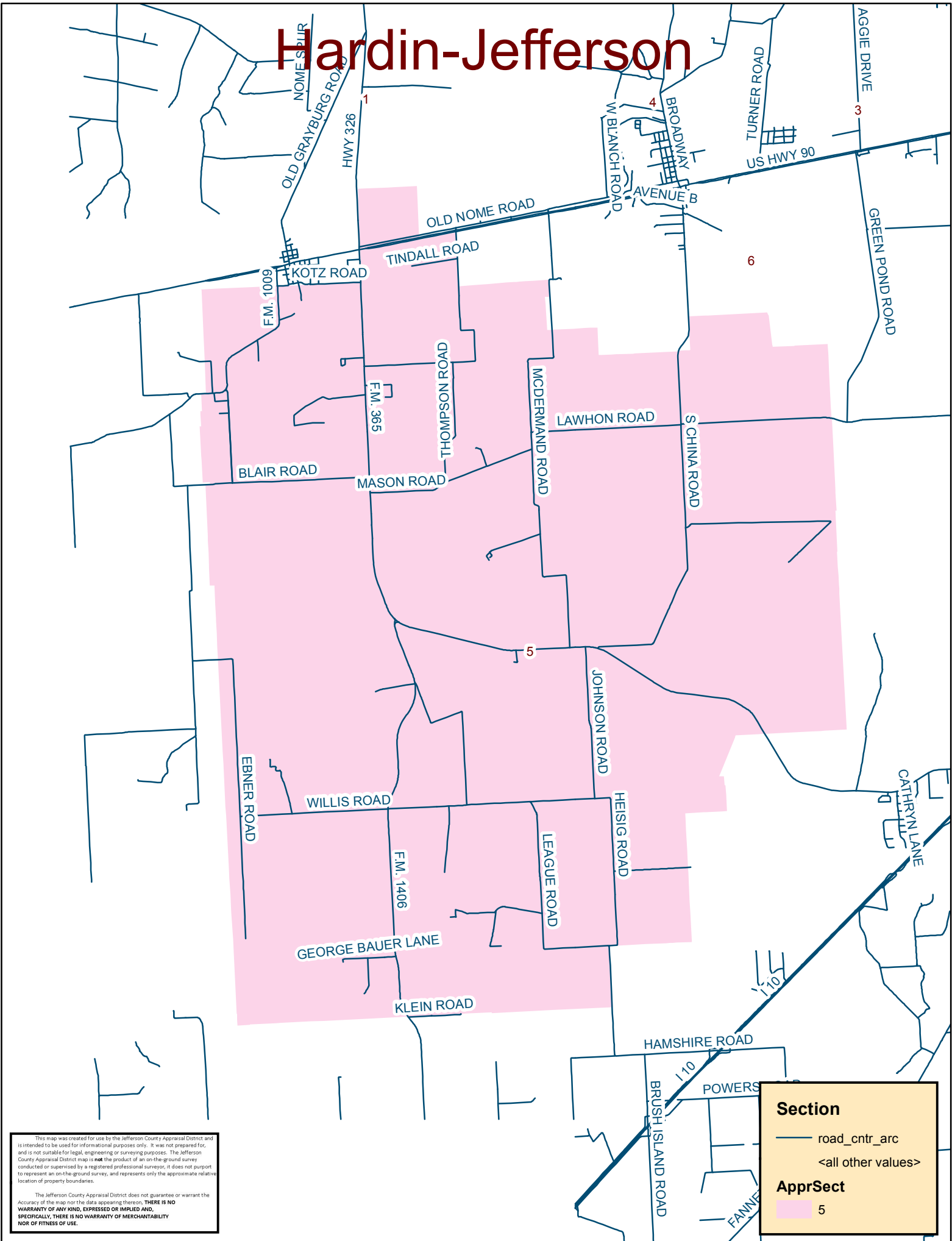
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ApprSect

4

Hardin-Jefferson

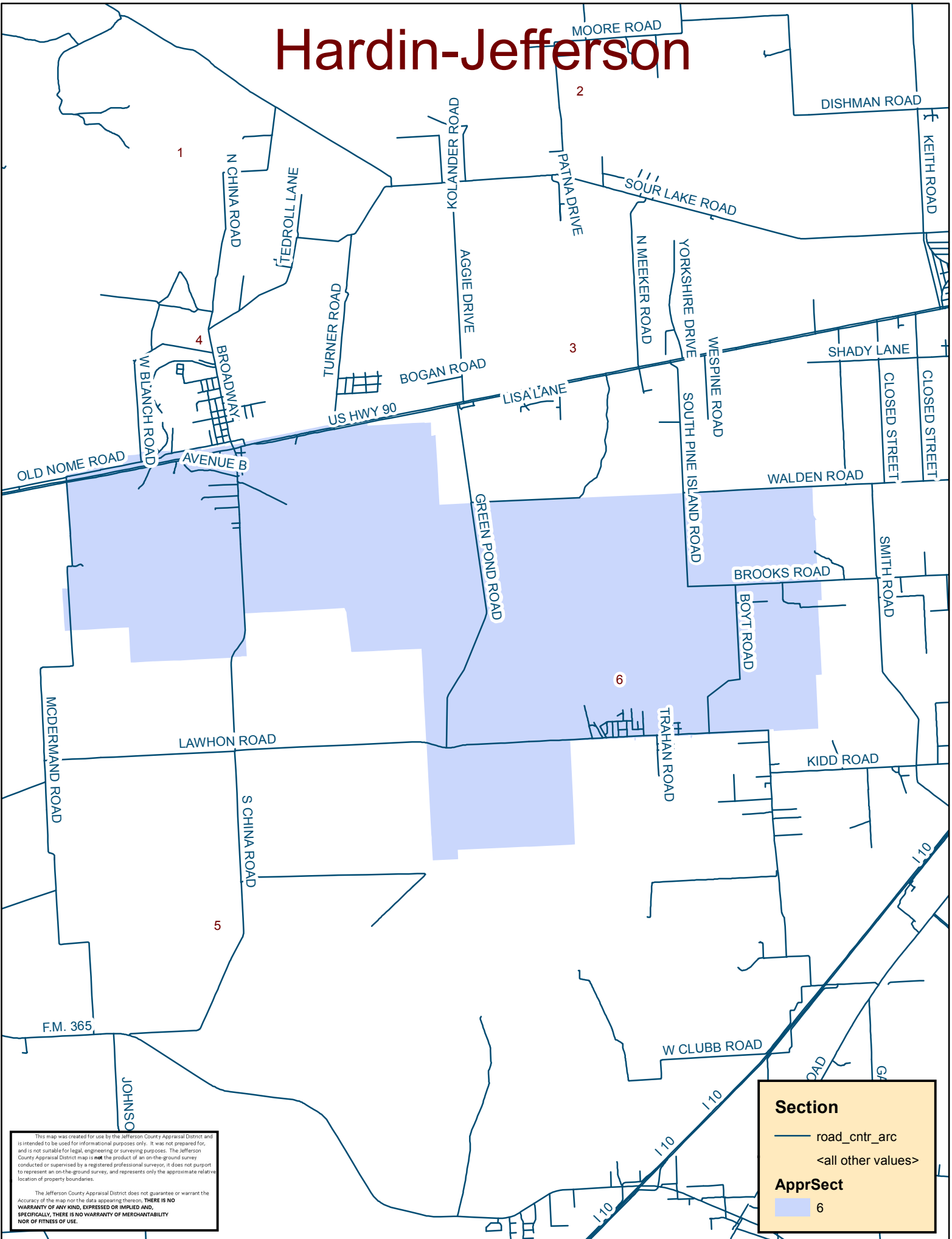


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Section	— road_cntr_arc
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ApprSect	5

Hardin-Jefferson



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Nederland

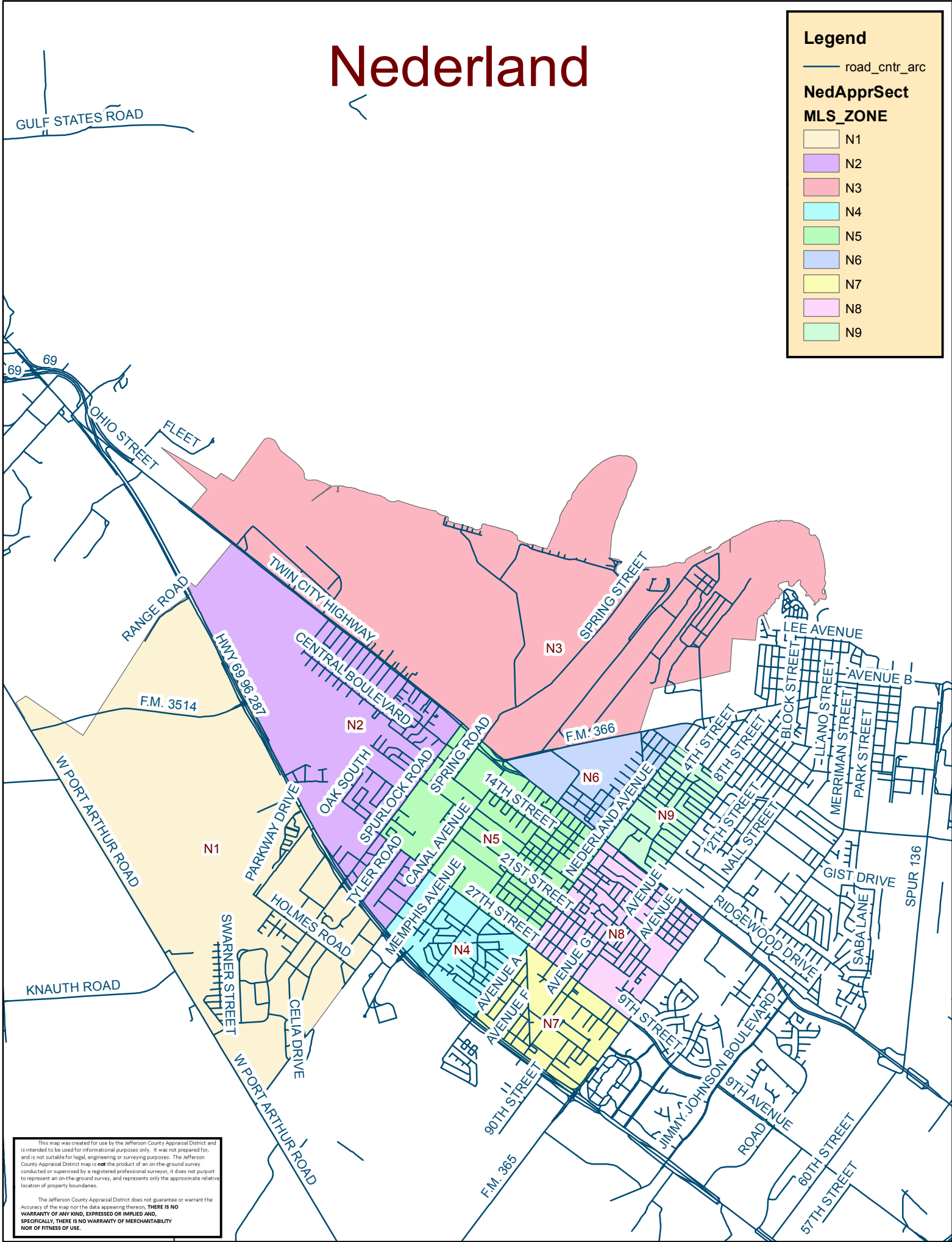
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— road_cntr_arc

NedApprSect

MLS_ZONE

- N1
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- N3
- N4
- N5
- N6
- N7
- N8
- N9



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Nederland

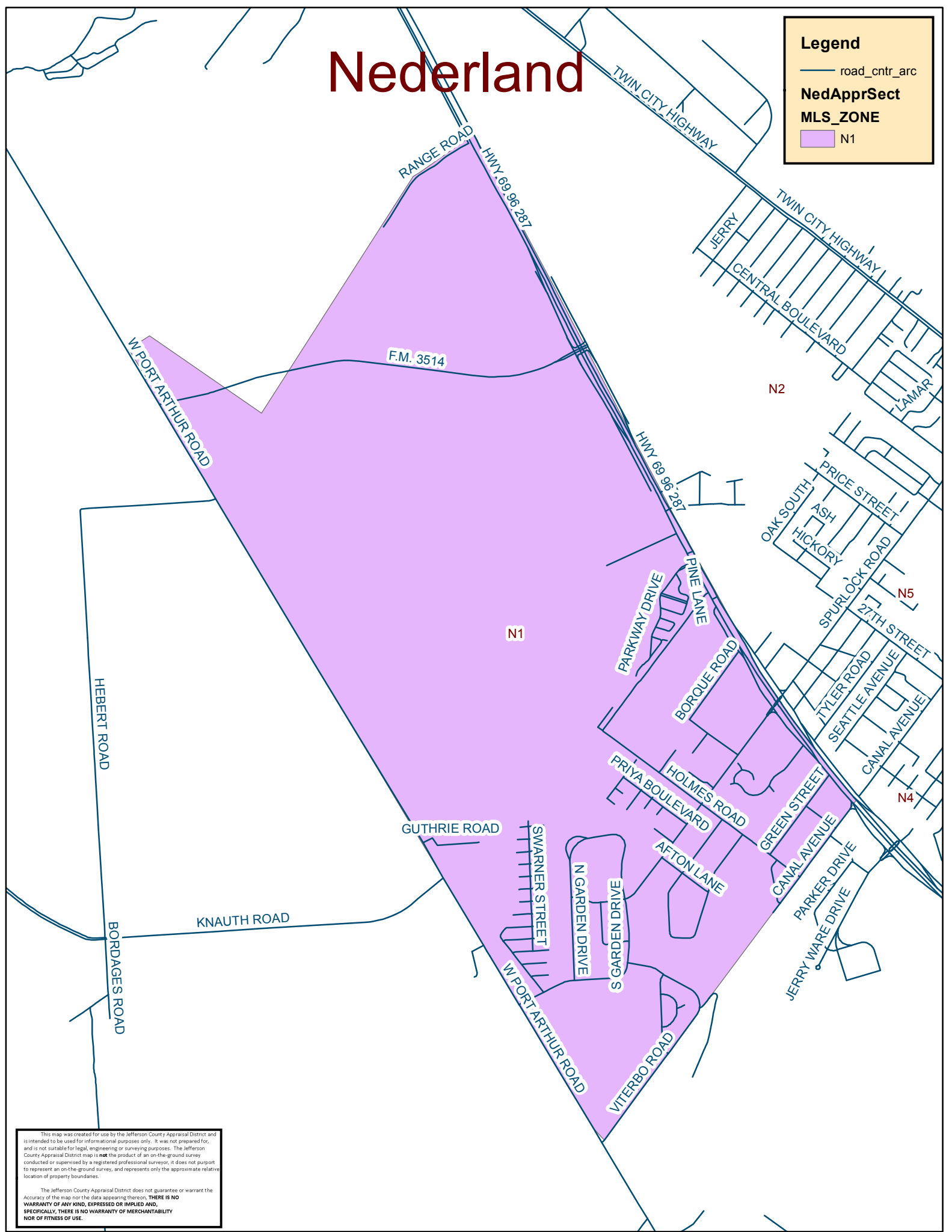
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— road_cntr_arc

NedApprSect

MLS_ZONE

N1



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Nederland

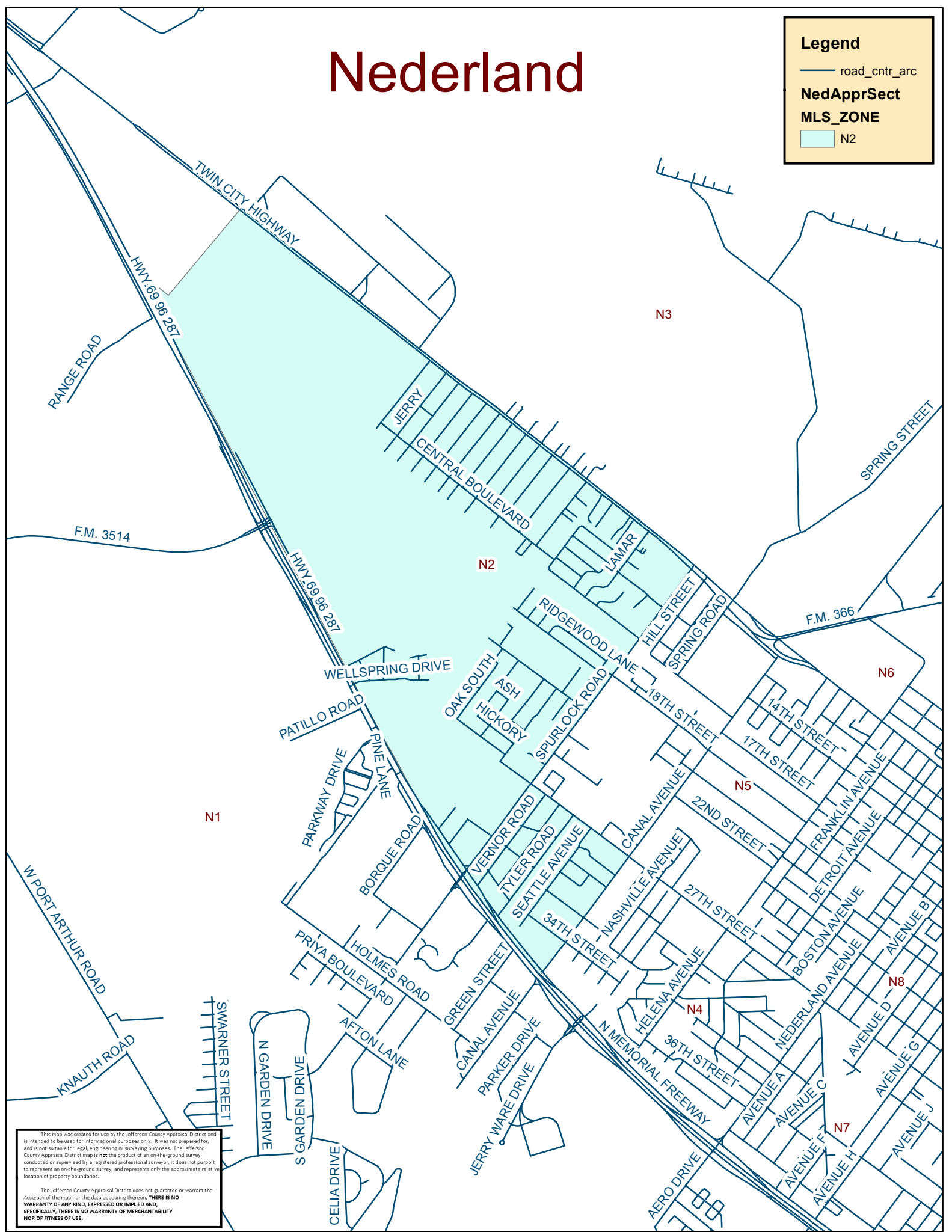
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NedApprSect

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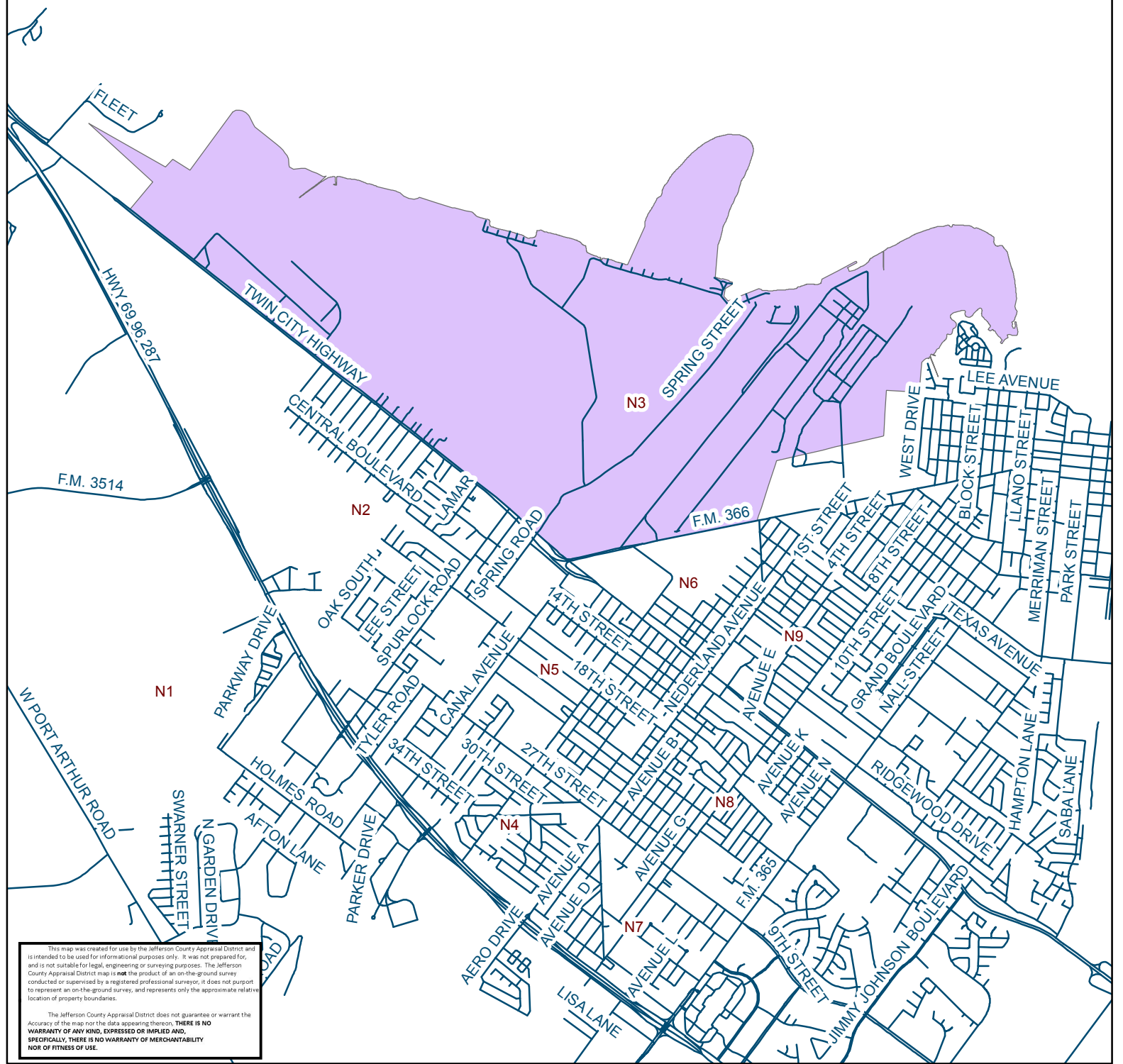
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NedApprSect

MLS_ZONE

N3



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Nederland

Legend

— road_cntr_arc

NedApprSect

MLS_ZONE

N4



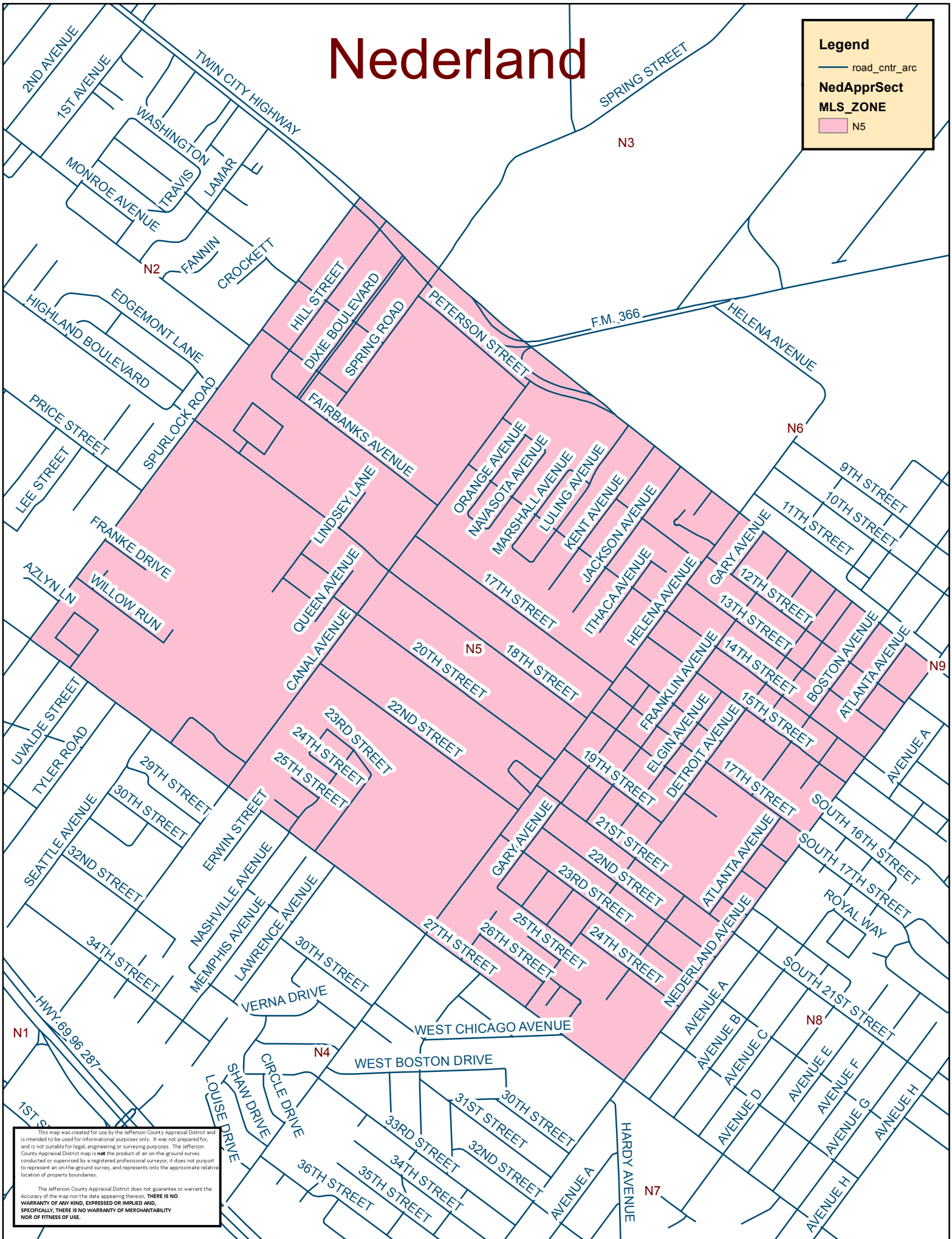
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Nederland

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- road_cntr_arc
- NedApprSect**
- MLS_ZONE**
- N5



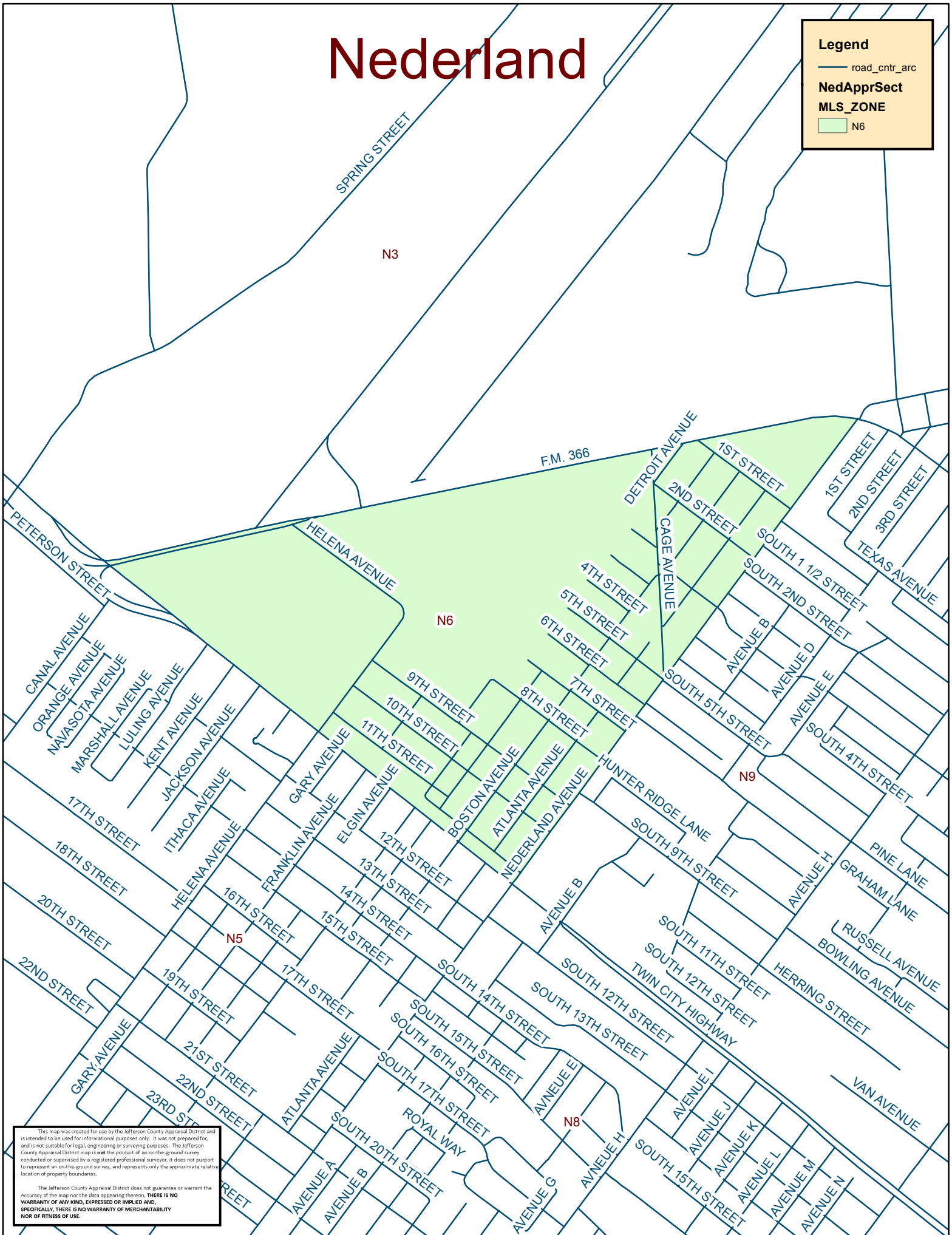
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- road_cntr_arc
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- MLS_ZONE
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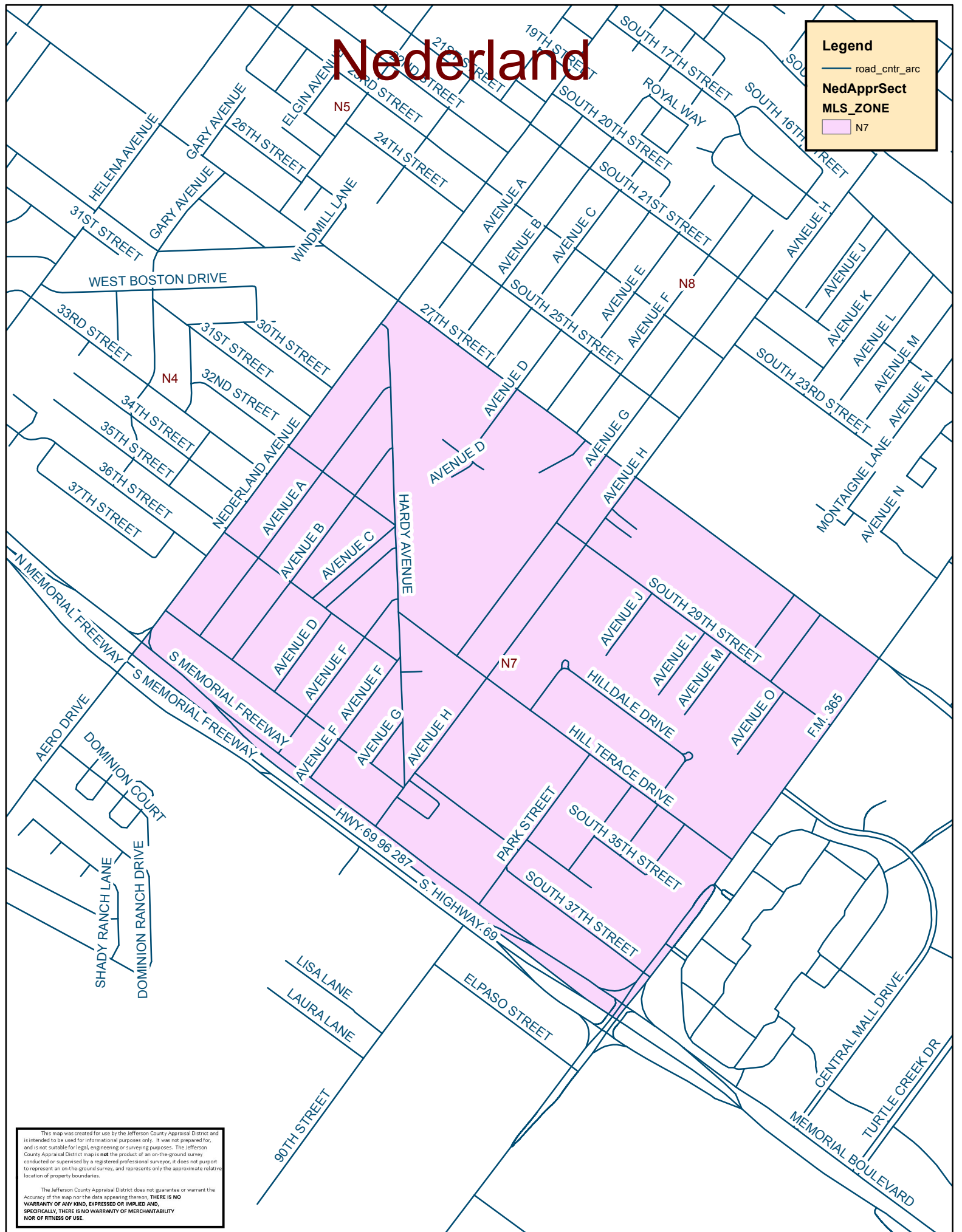
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- NedApprSect**
- MLS_ZONE**
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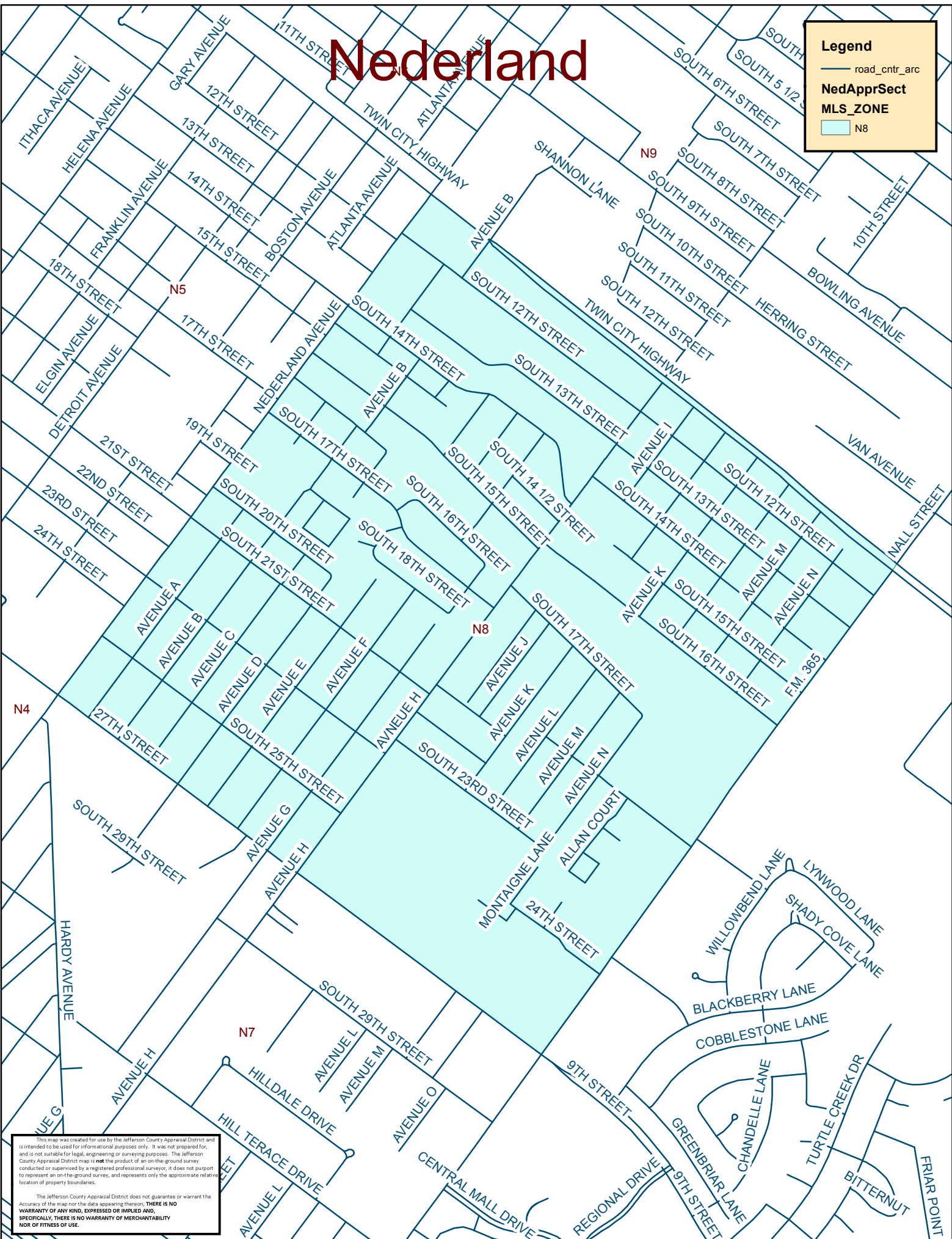
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Nederland

Legend

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- NedApprSect**
- MLS_ZONE**
- N8



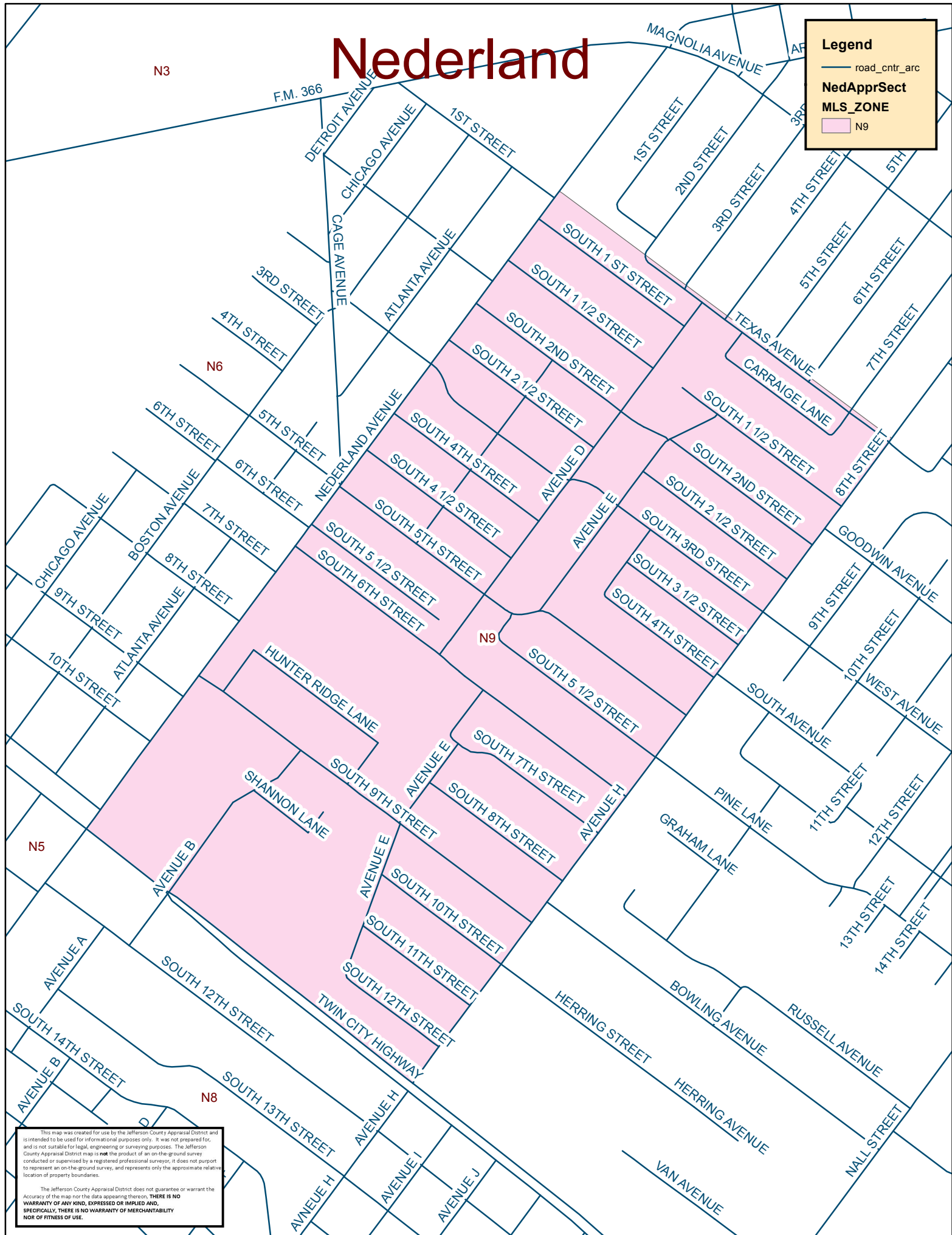
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Nederland

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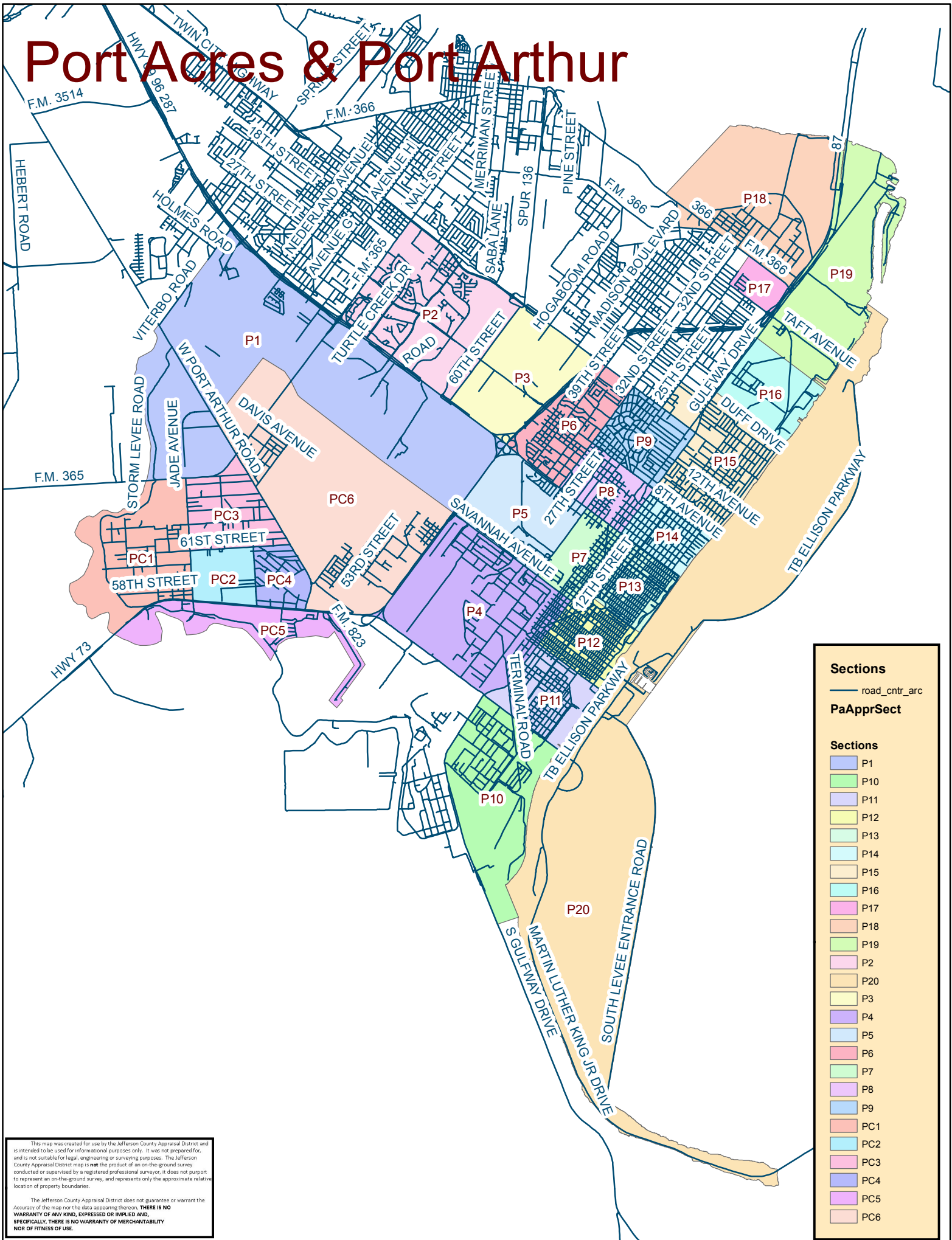
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- NedApprSect**
- MLS_ZONE**
- N9



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Port Acres & Port Arthur

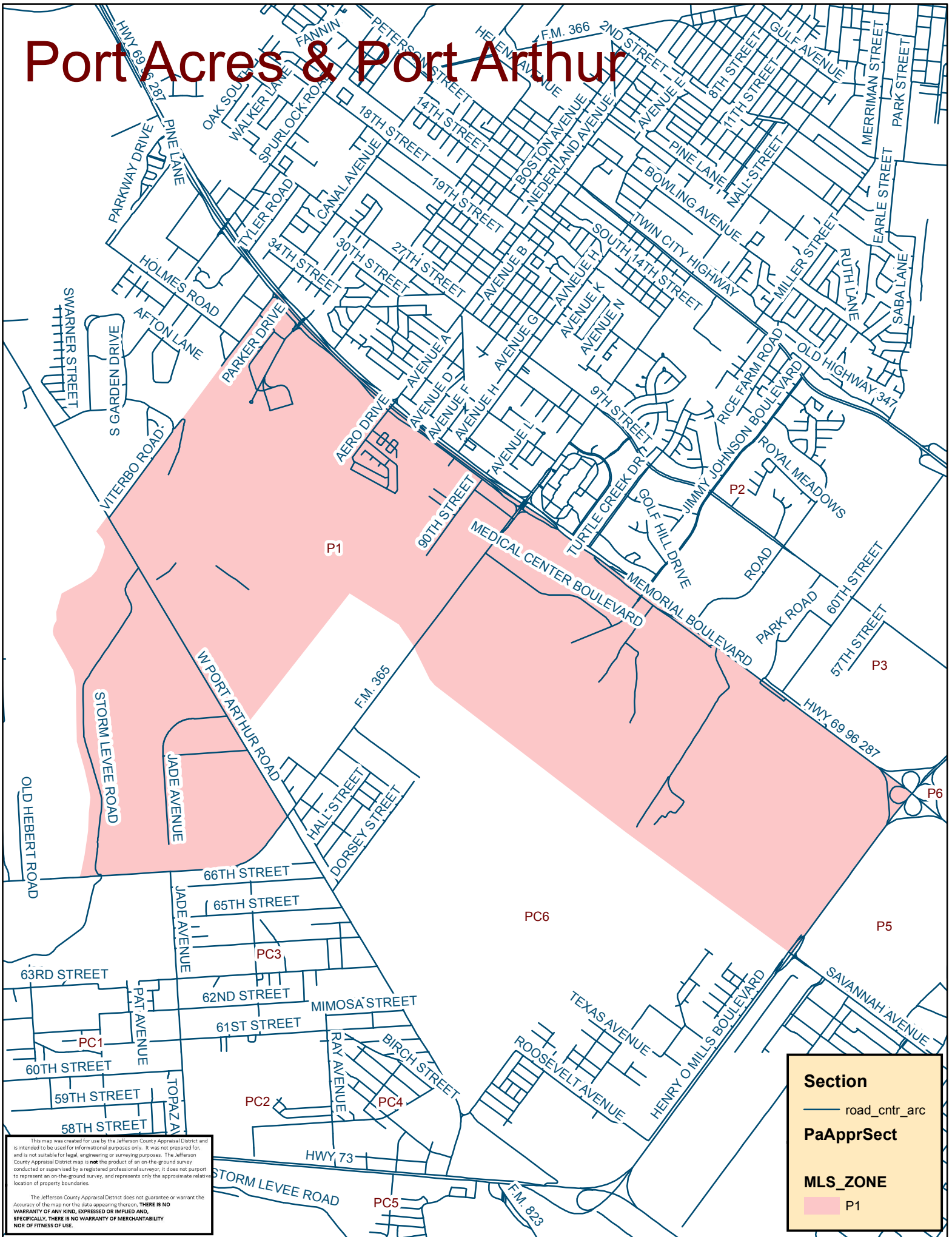


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Port Acres & Port Arthur

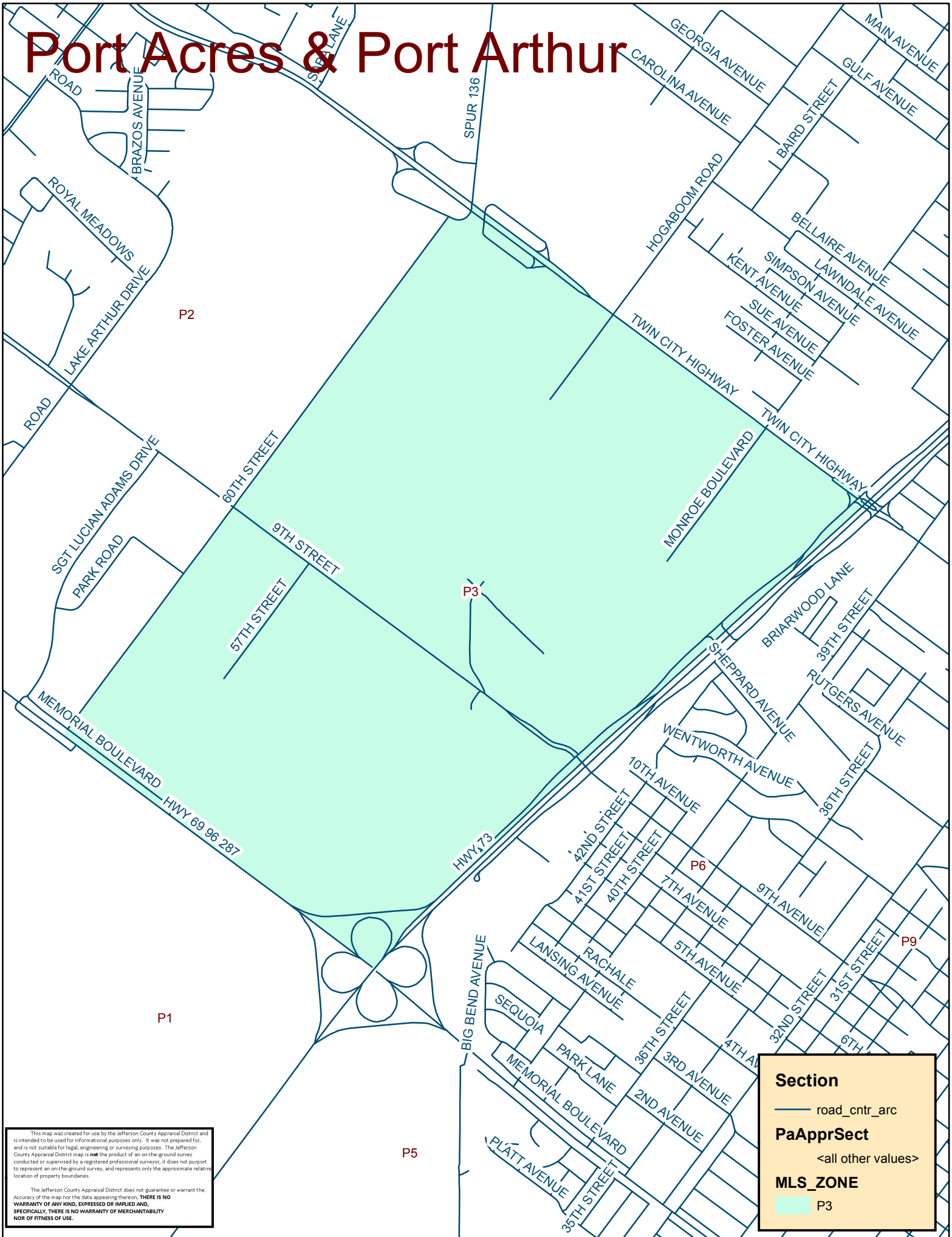


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Section

— road_cntr_arc

PaApprSect

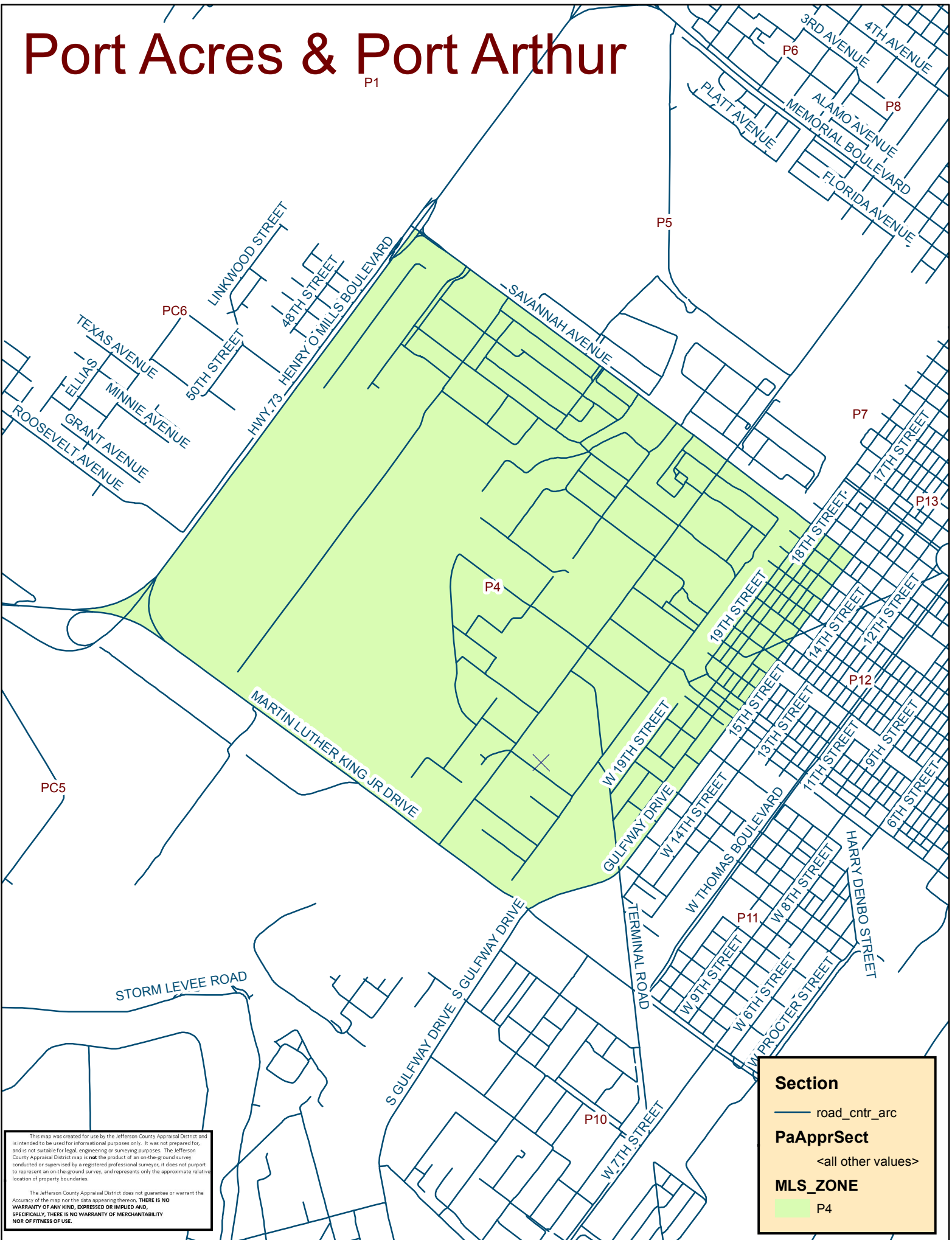
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Port Acres & Port Arthur

P1

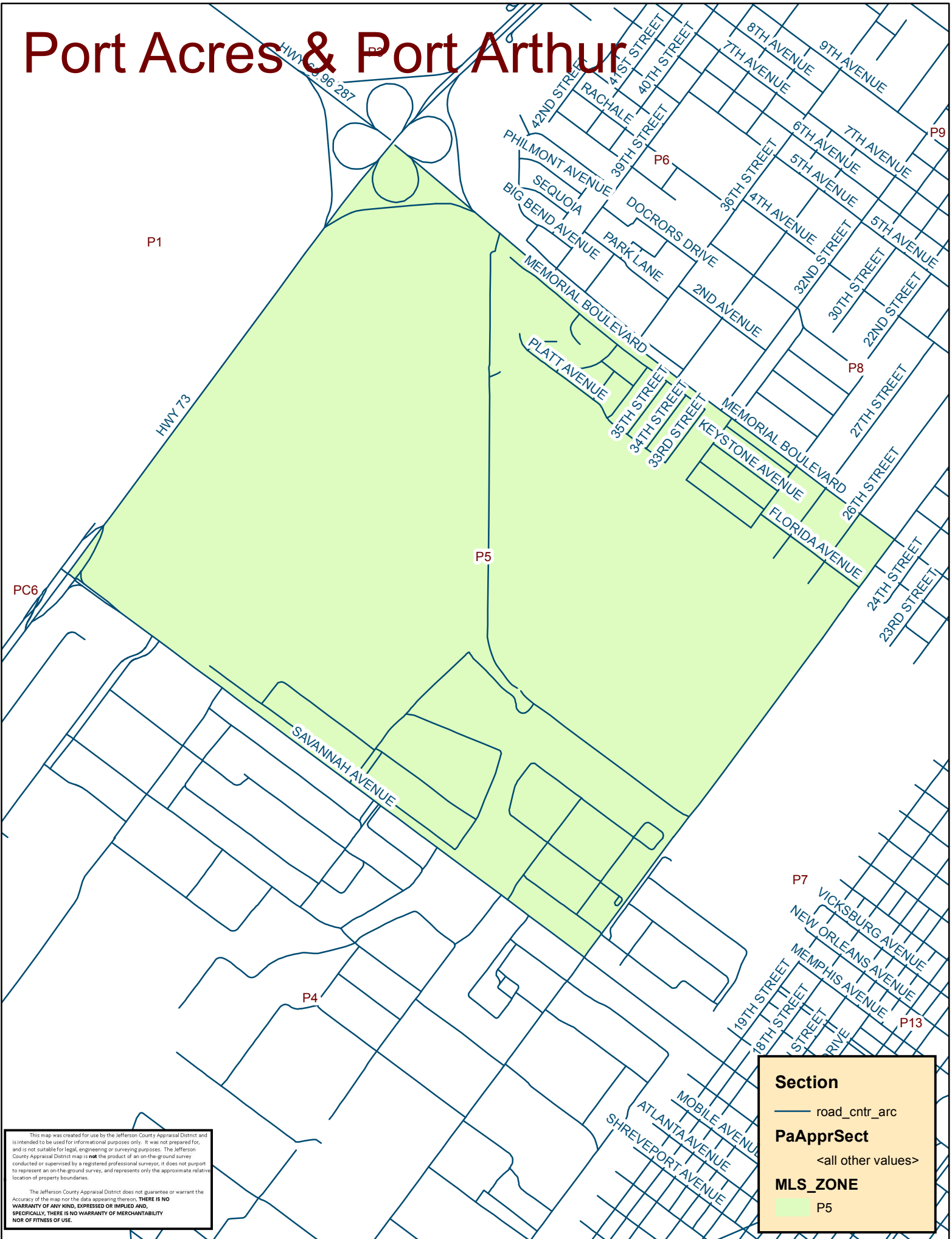


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Section
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Port Acres & Port Arthur



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Section

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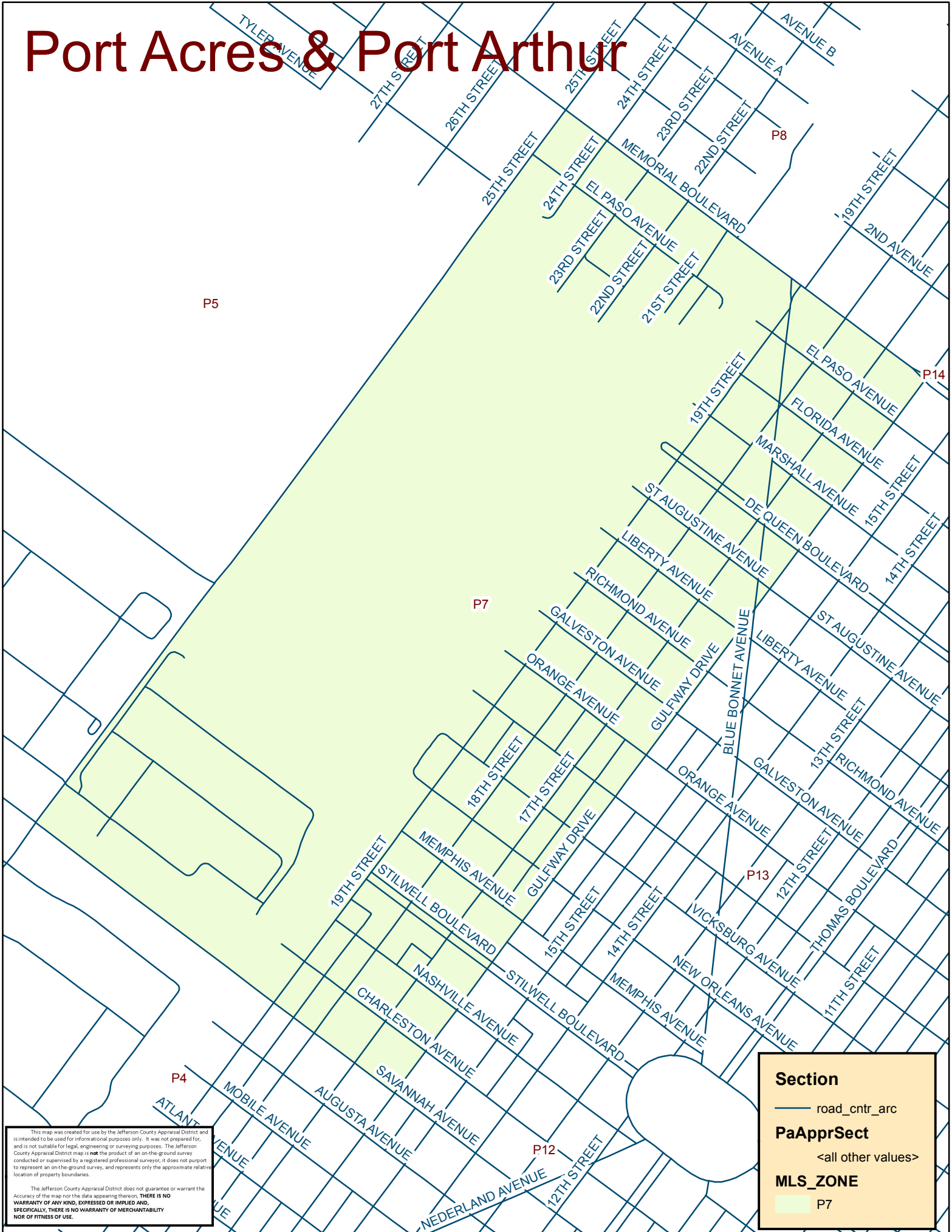
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Port Acres & Port Arthur



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Section

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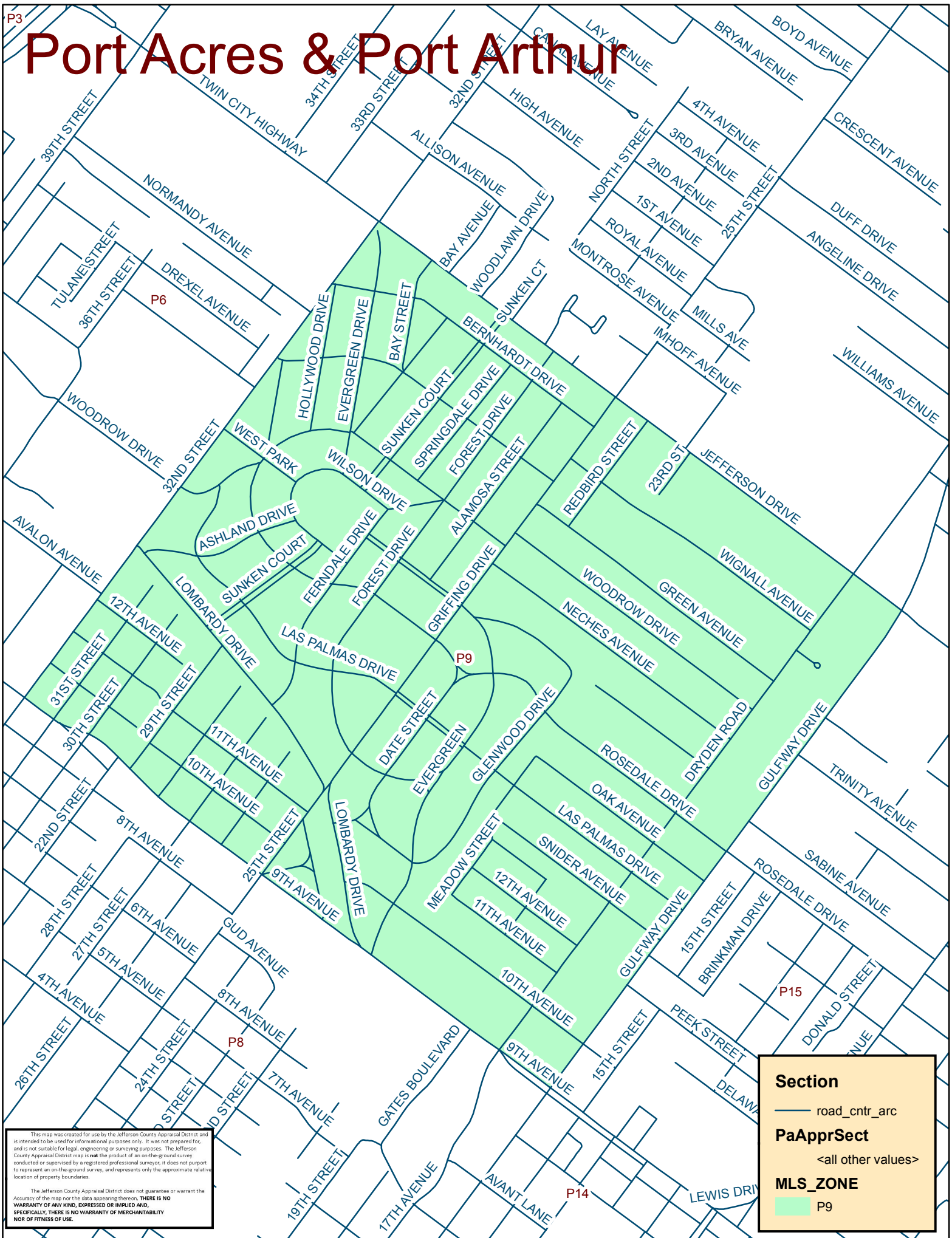
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Section

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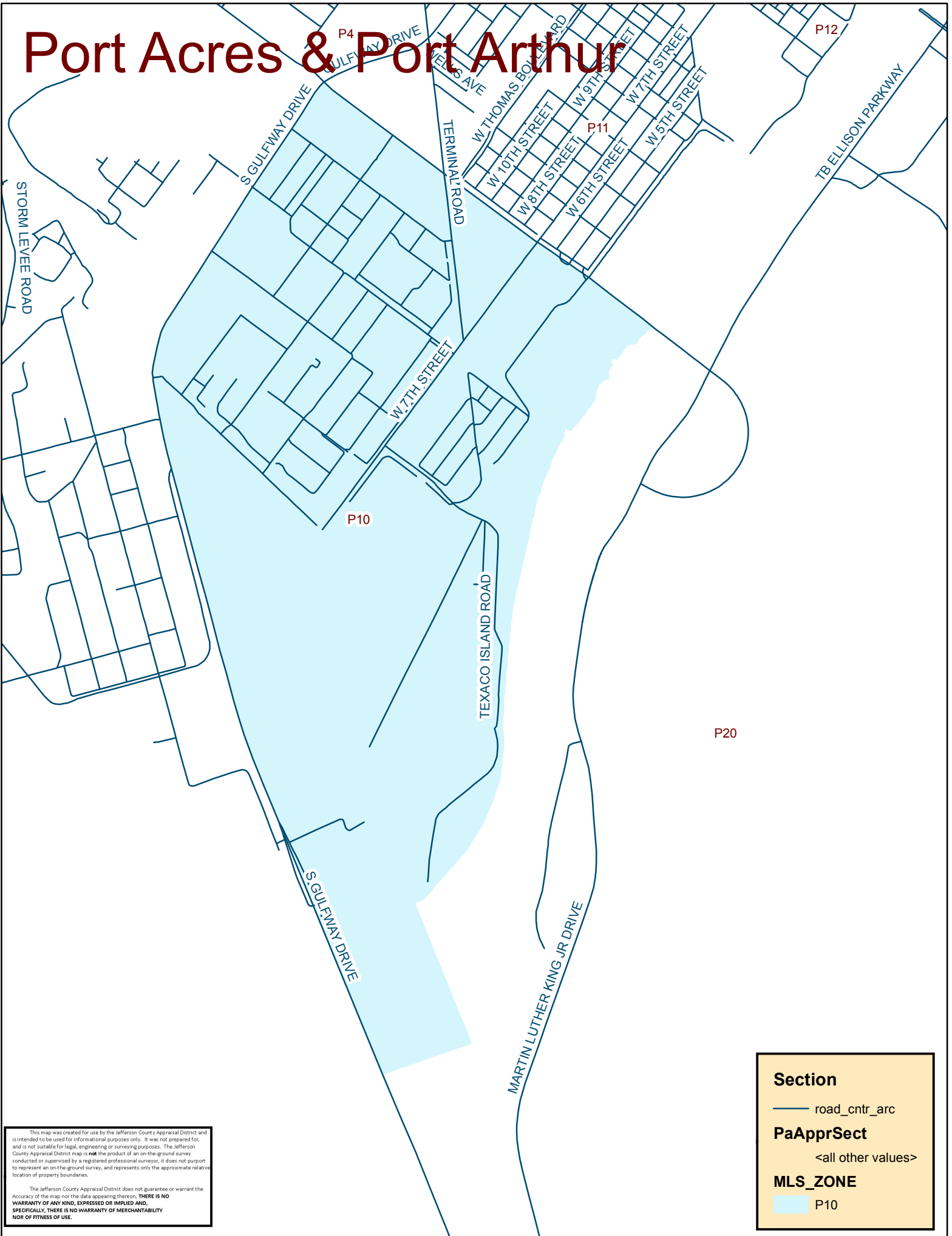
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Section

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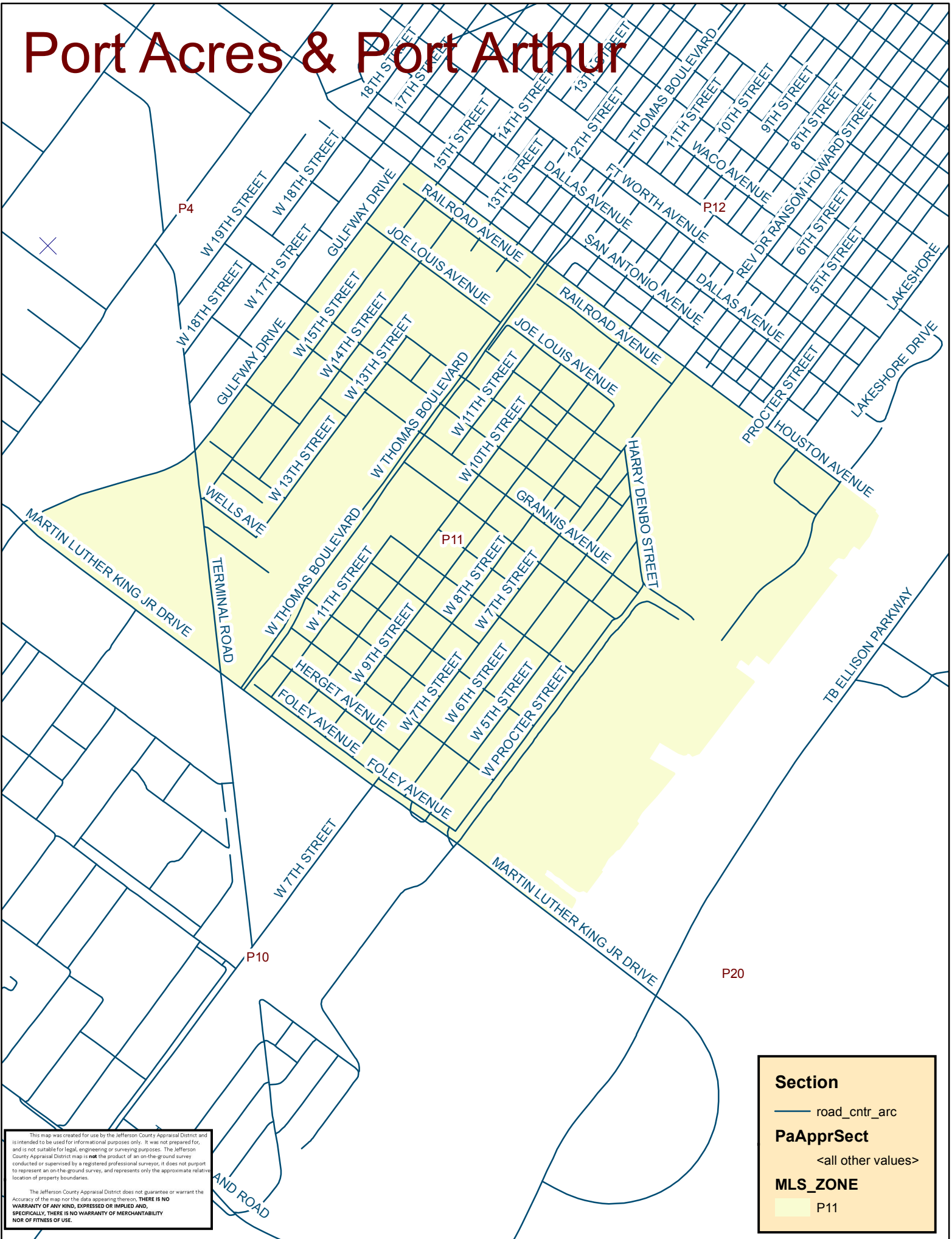
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■ P10

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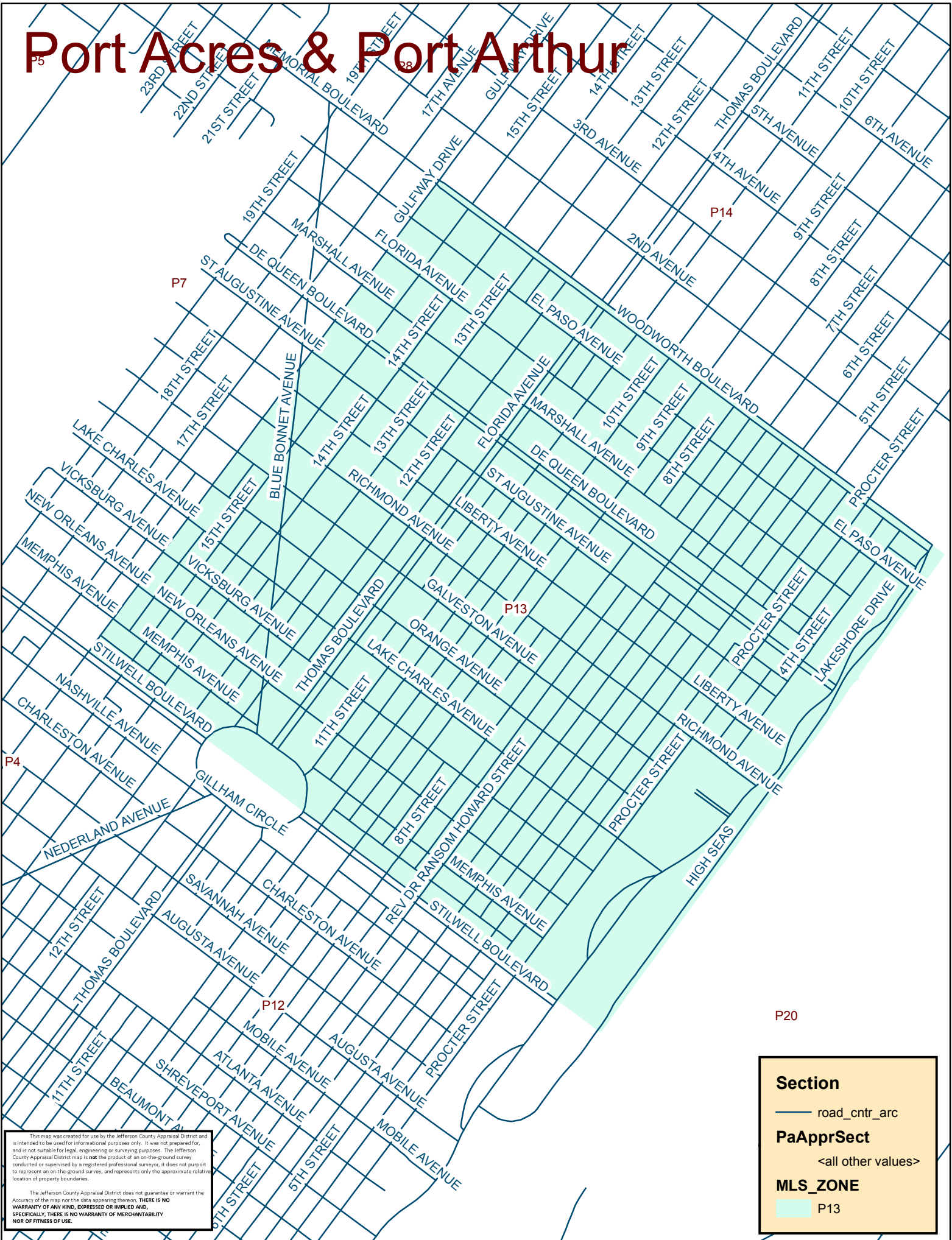
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P11

Port Acres & Port Arthur

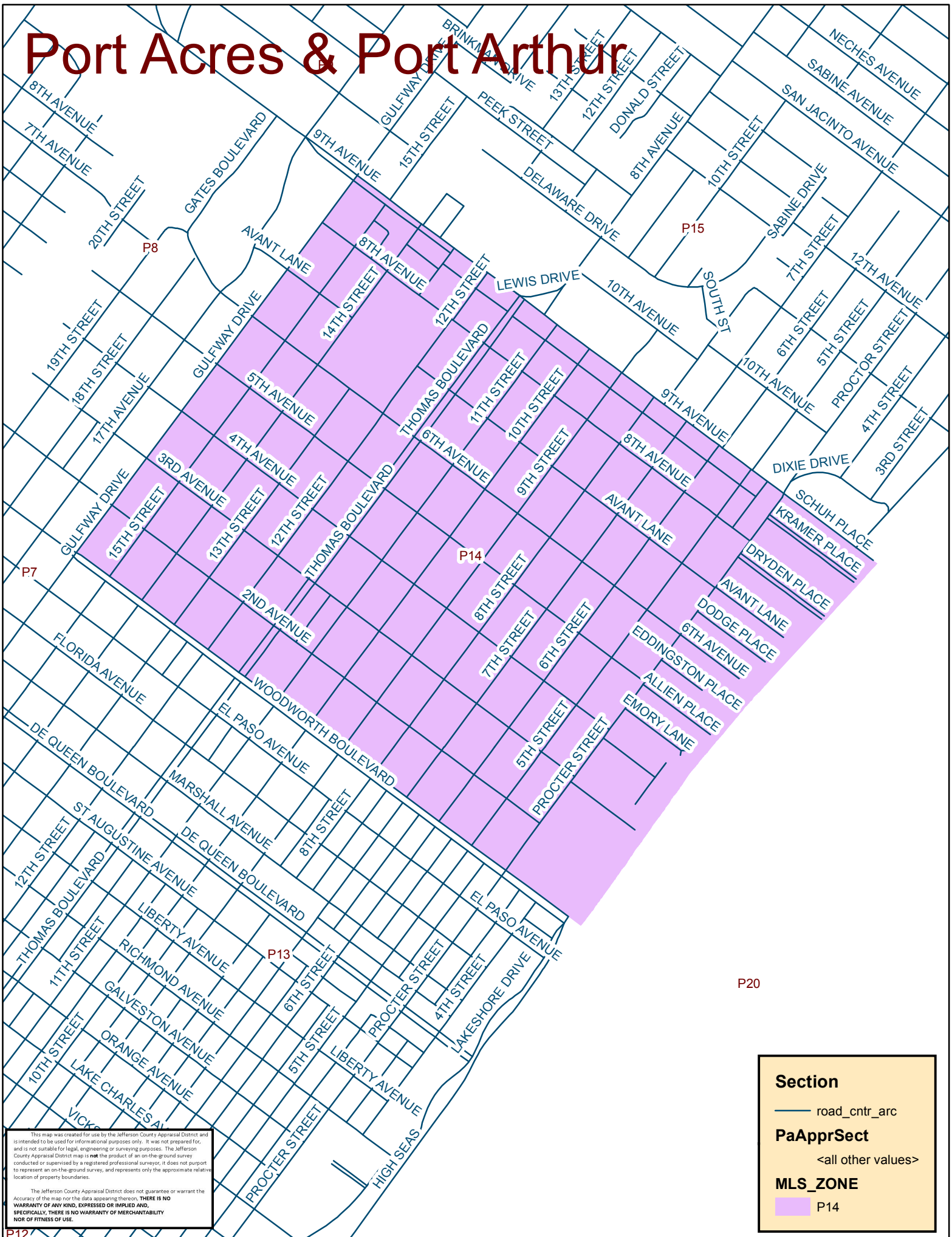


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Port Acres & Port Arthur

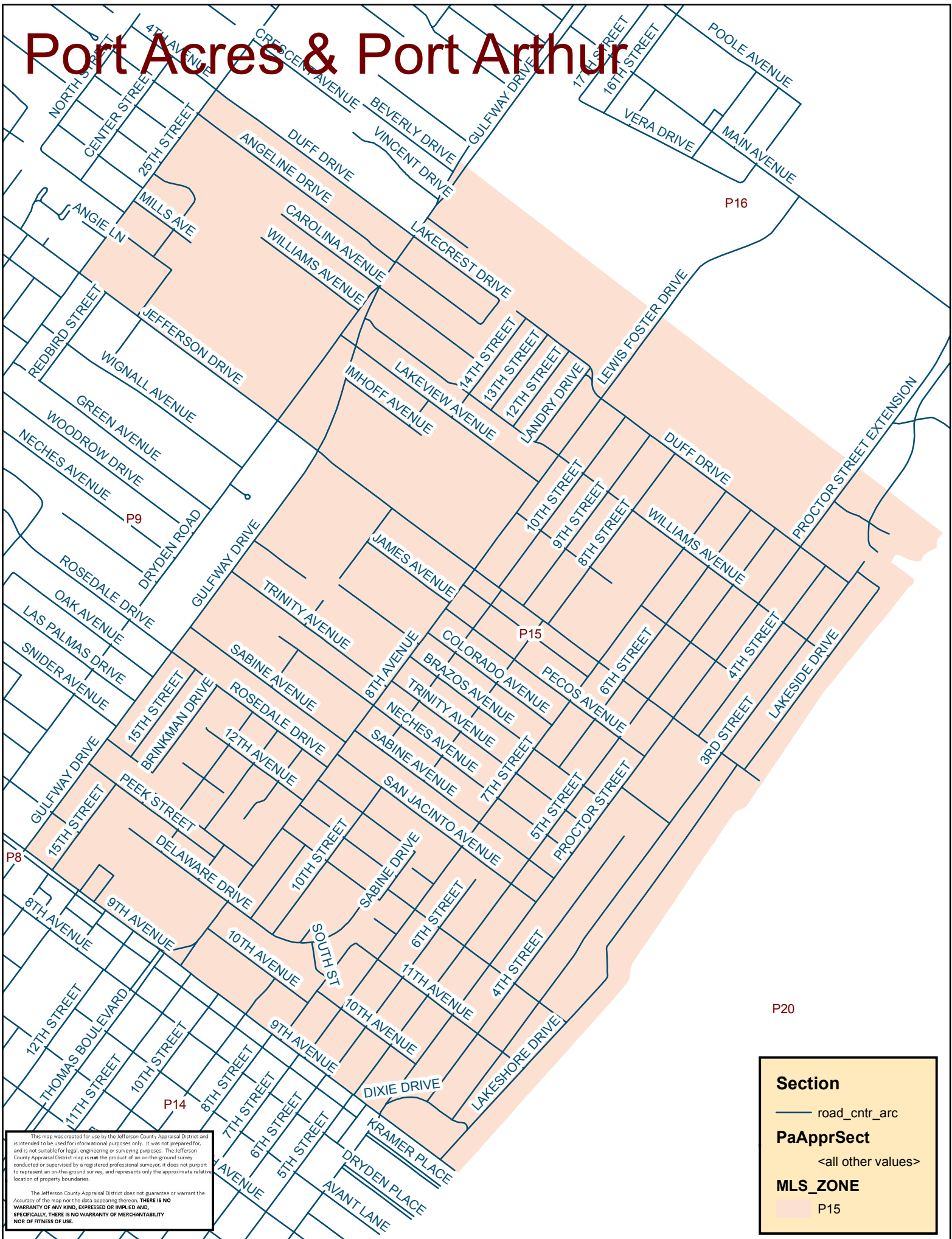


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Port Acres & Port Arthur

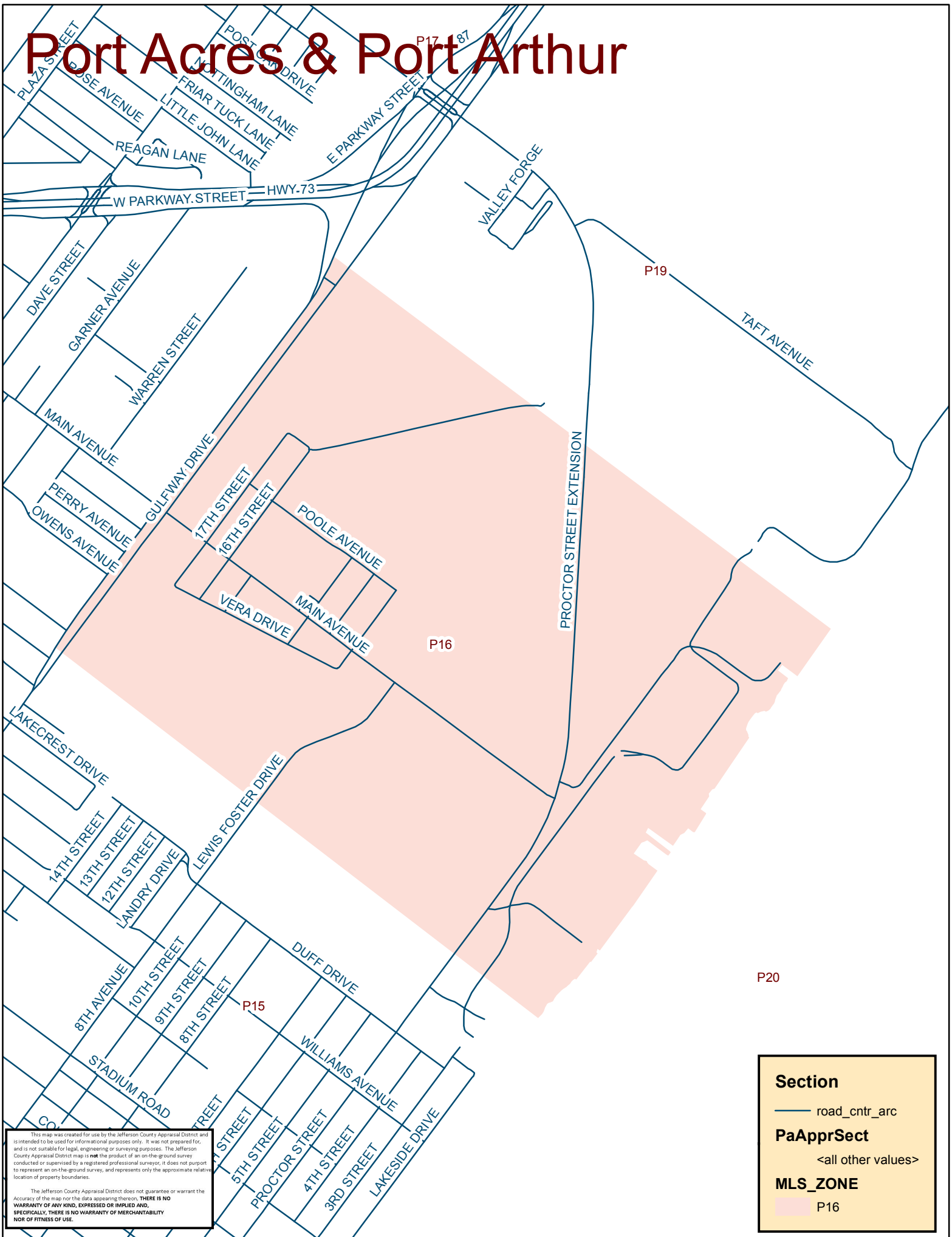


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Section
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Section

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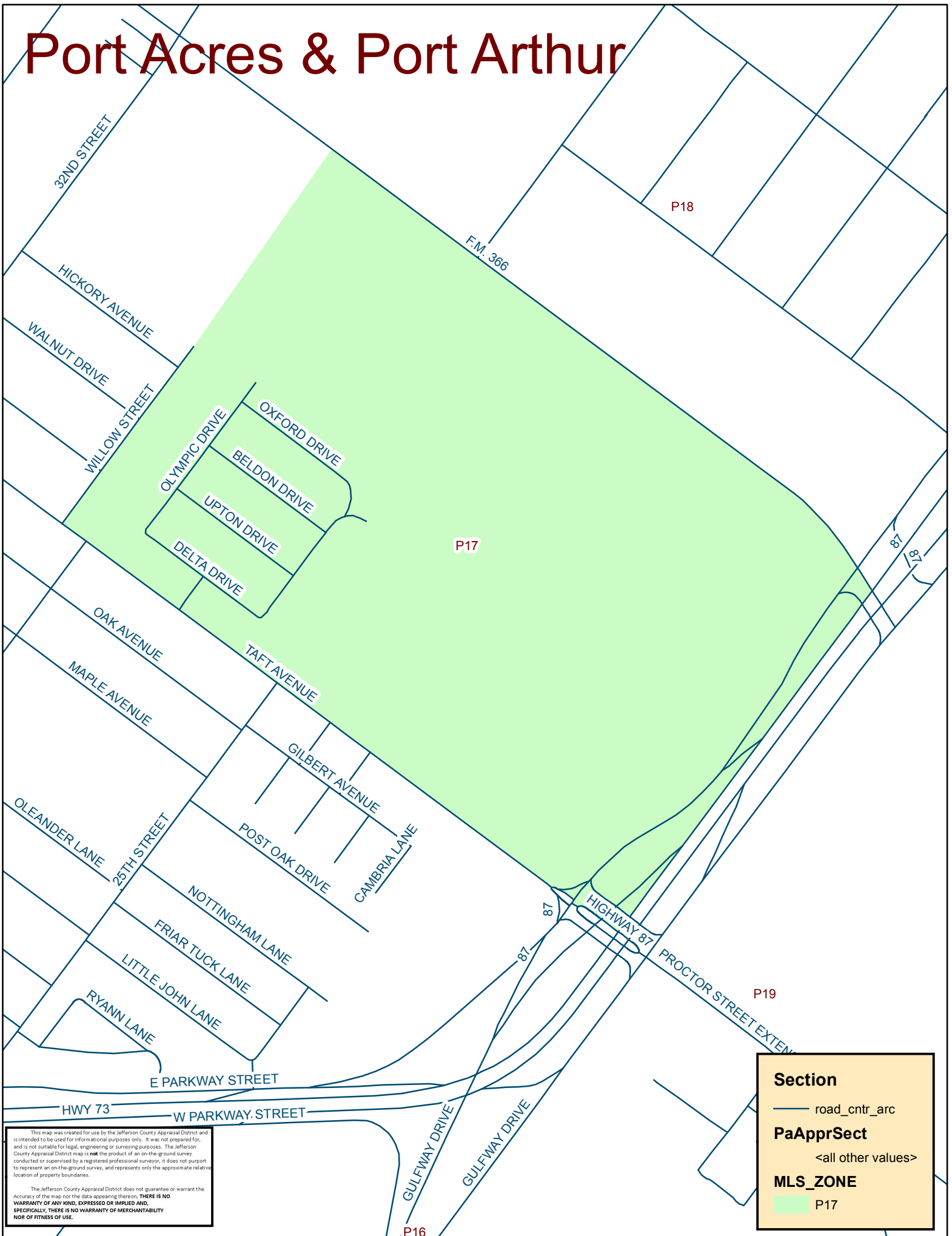
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Port Acres & Port Arthur



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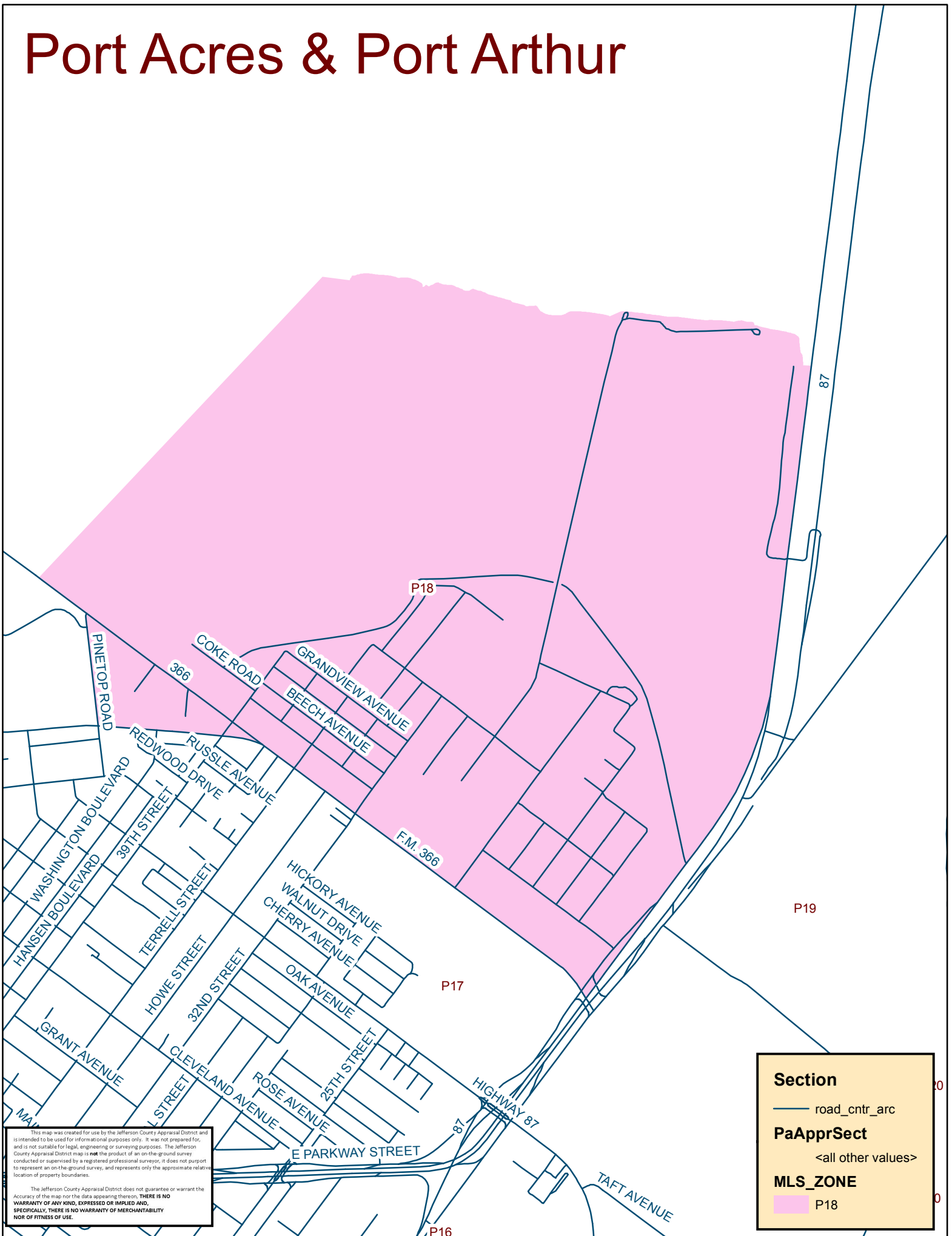
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Section
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Port Acres & Port Arthur



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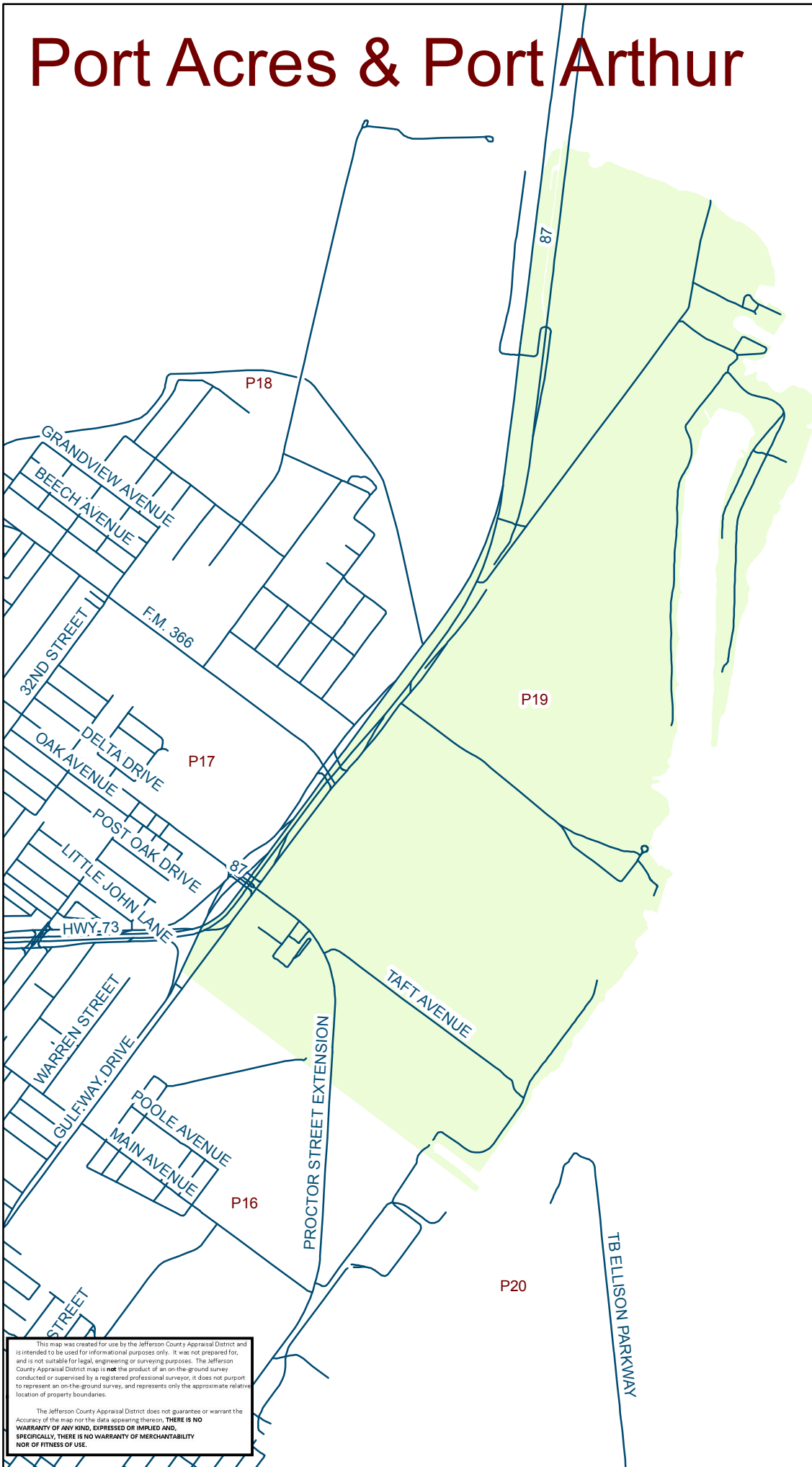
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Port Acres & Port Arthur

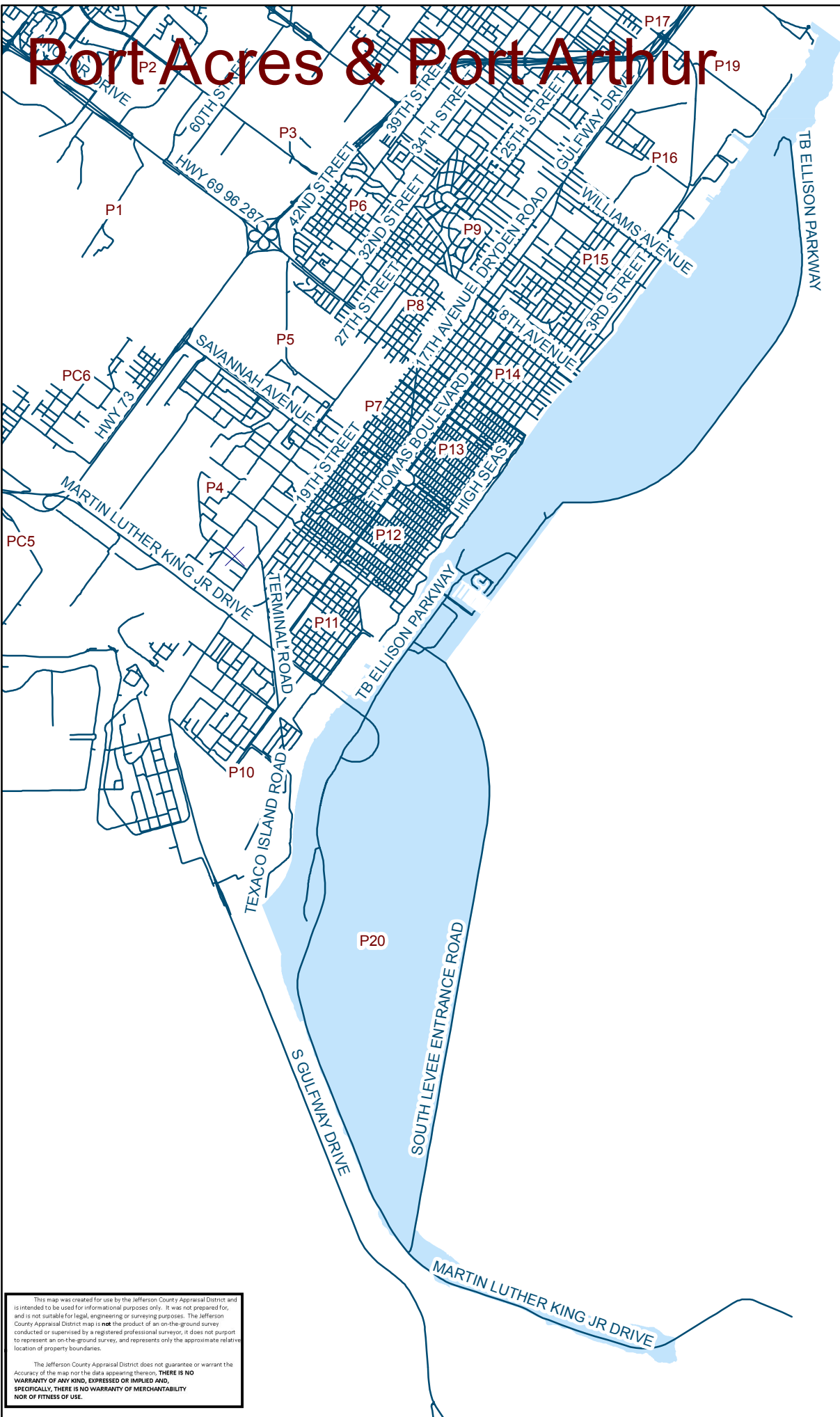


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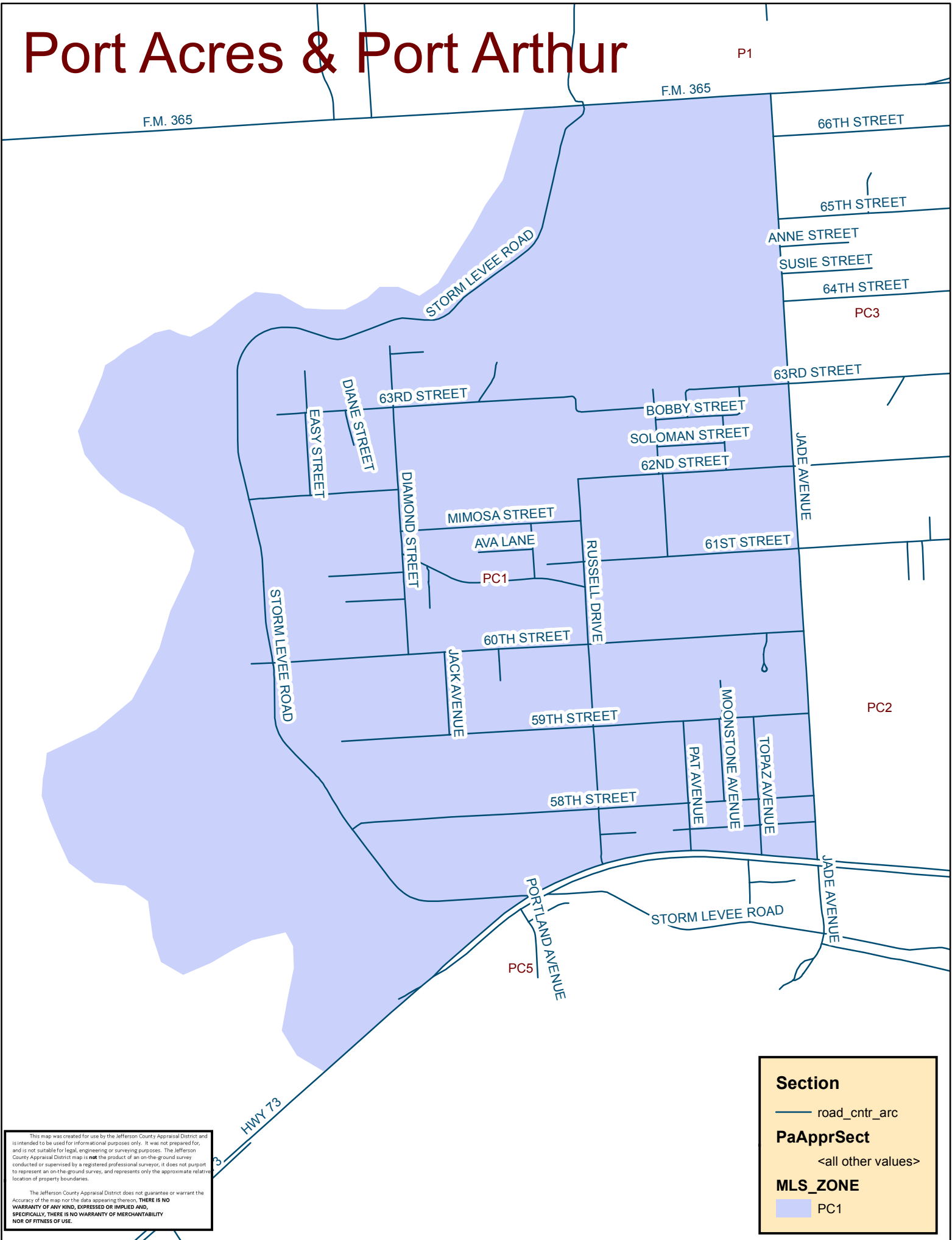
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■ P20

Port Acres & Port Arthur



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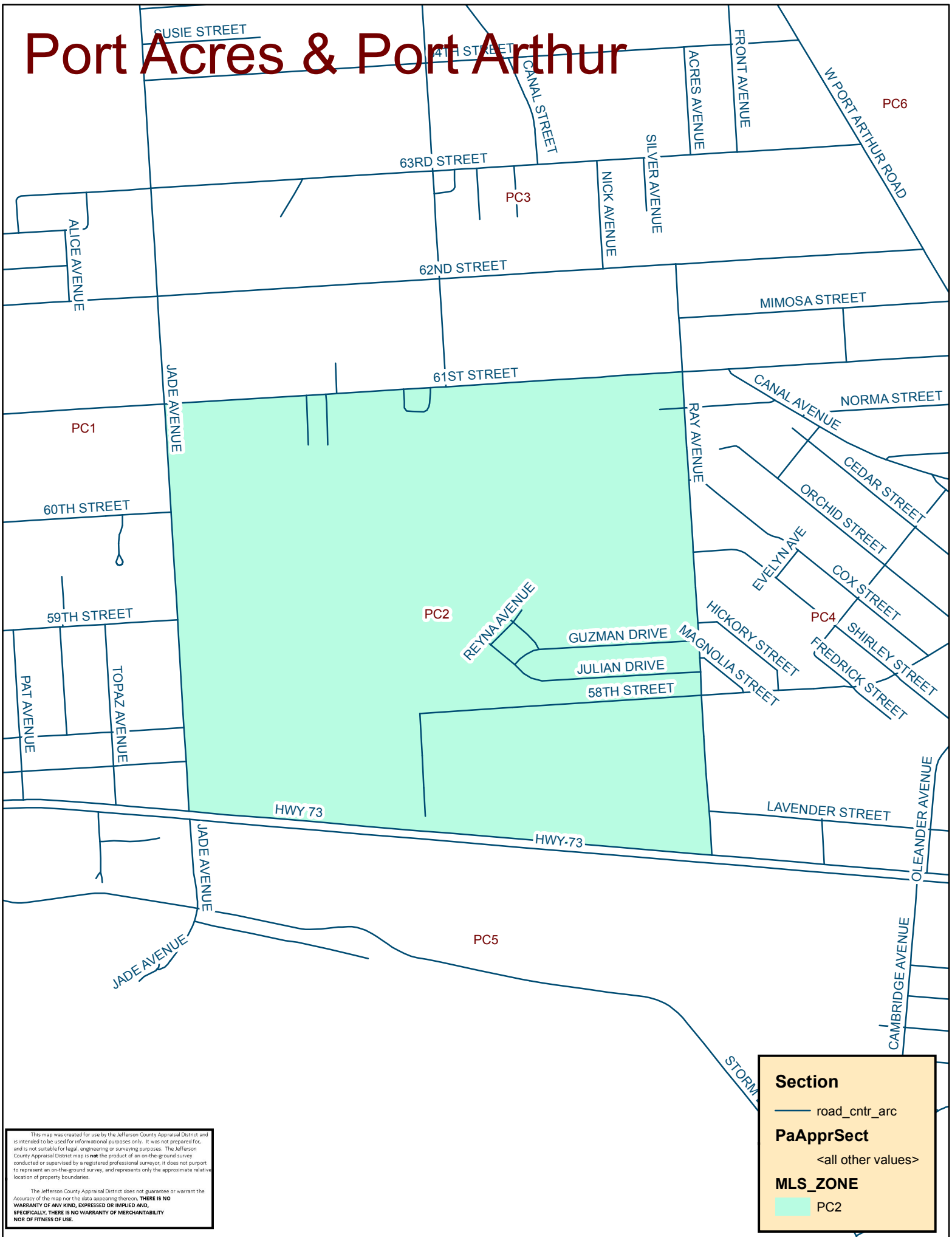
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Port Acres & Port Arthur

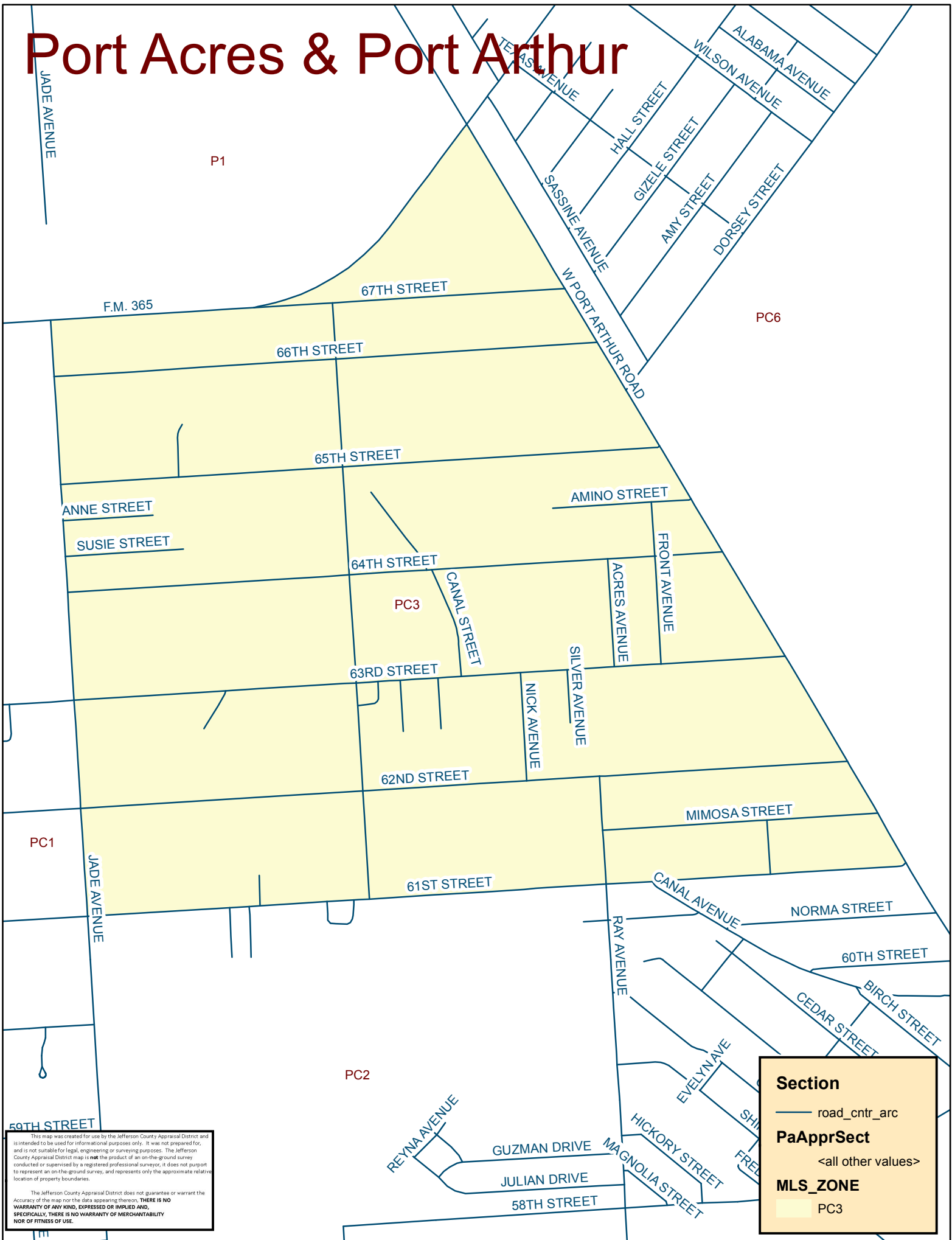


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Section
 — road_ctr_arc
PaApprSect
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MLS_ZONE
 PC2

Port Acres & Port Arthur



P1

PC6

PC3

PC1

PC2

Section

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PaApprSect

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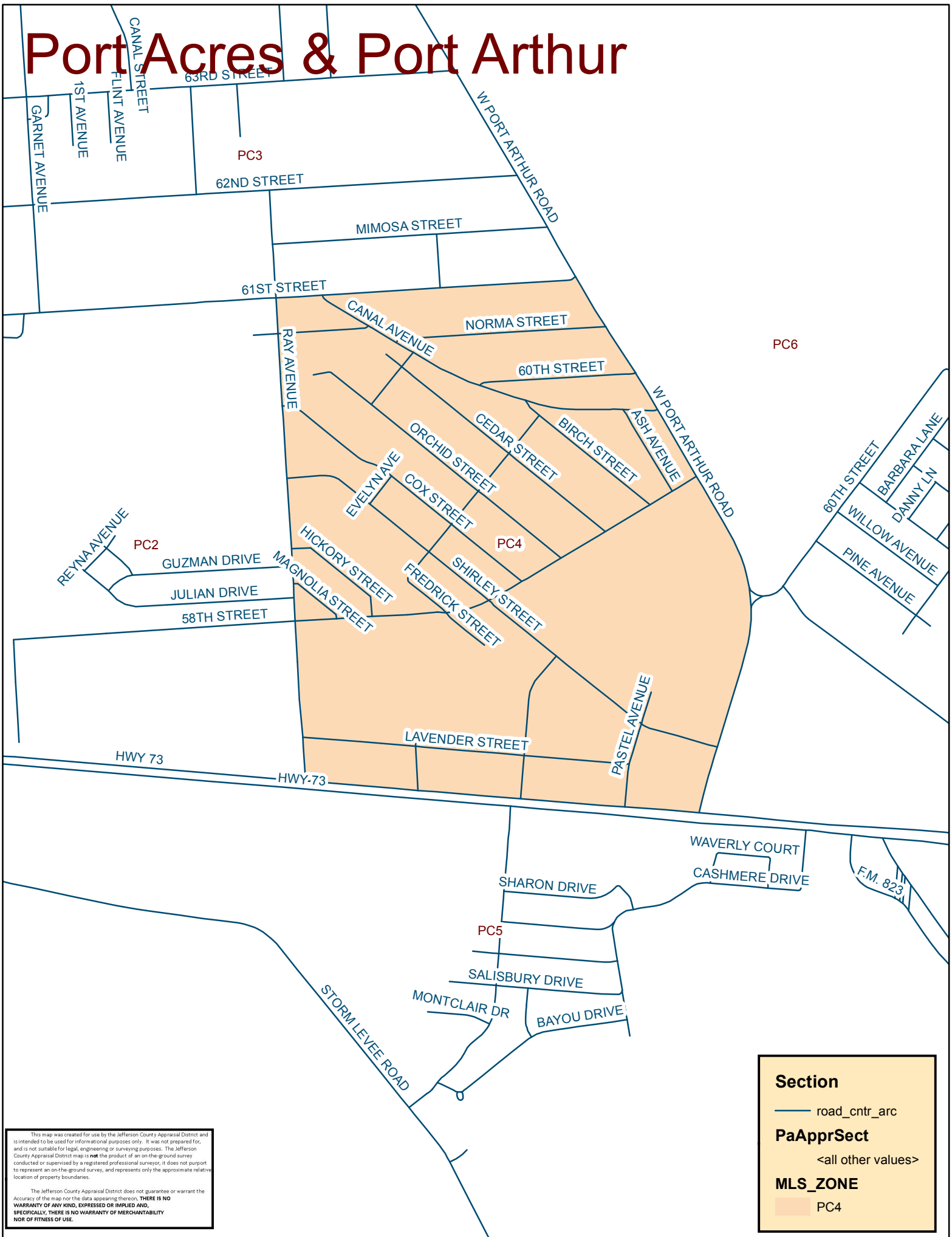
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PC3

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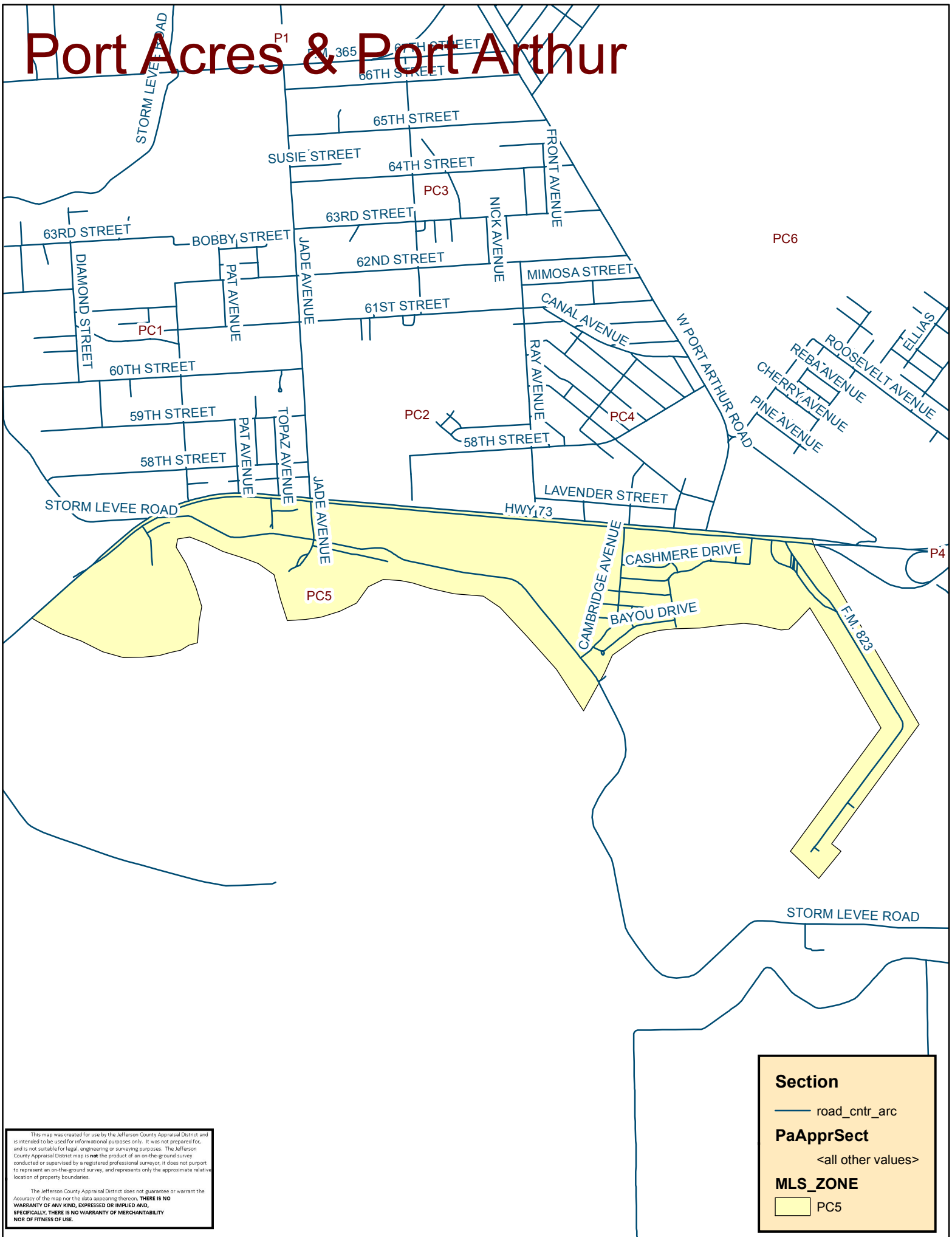
Port Acres & Port Arthur



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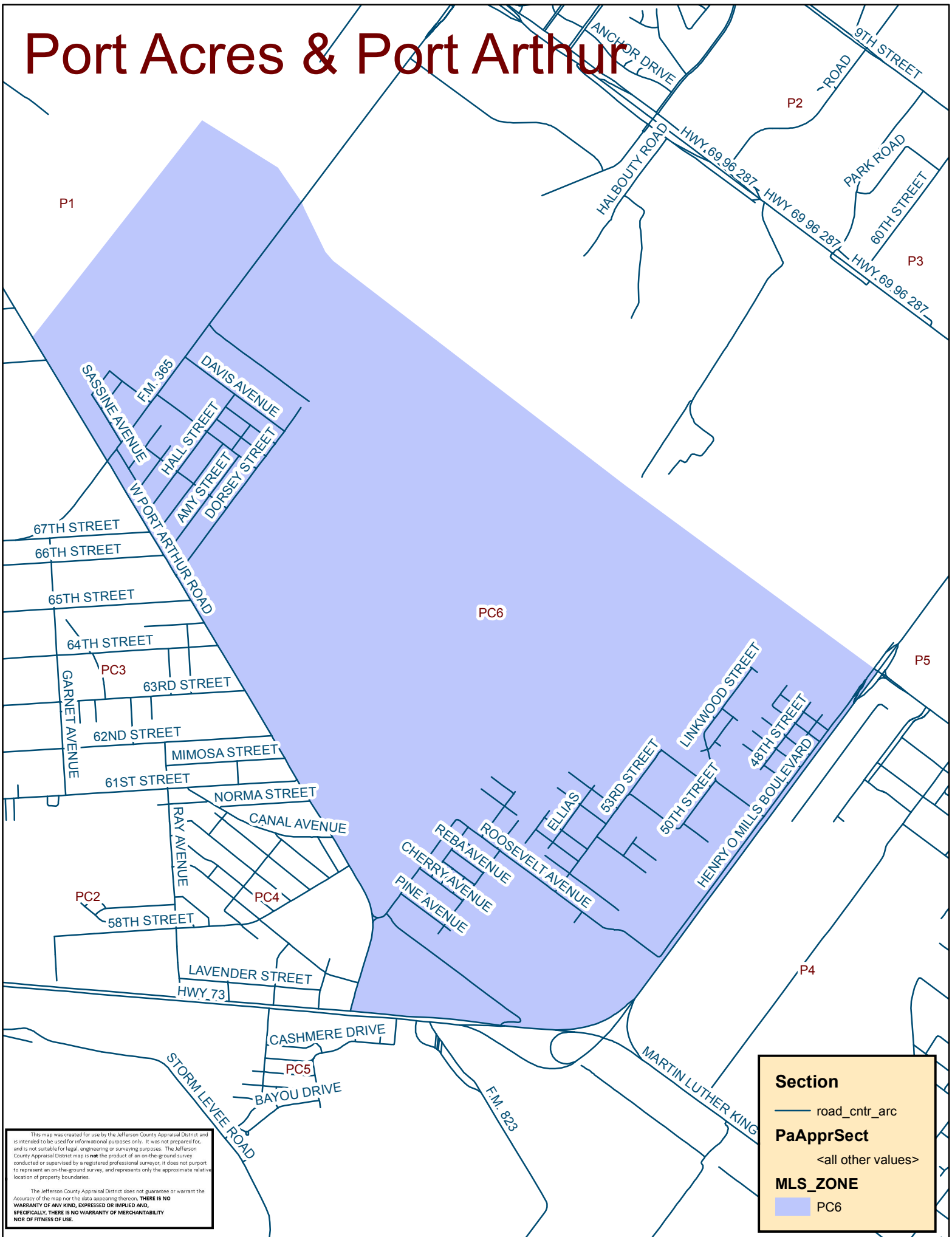
Port Acres & Port Arthur



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Section

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PaApprSect

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MLS_ZONE

■ PC6

Port Neches

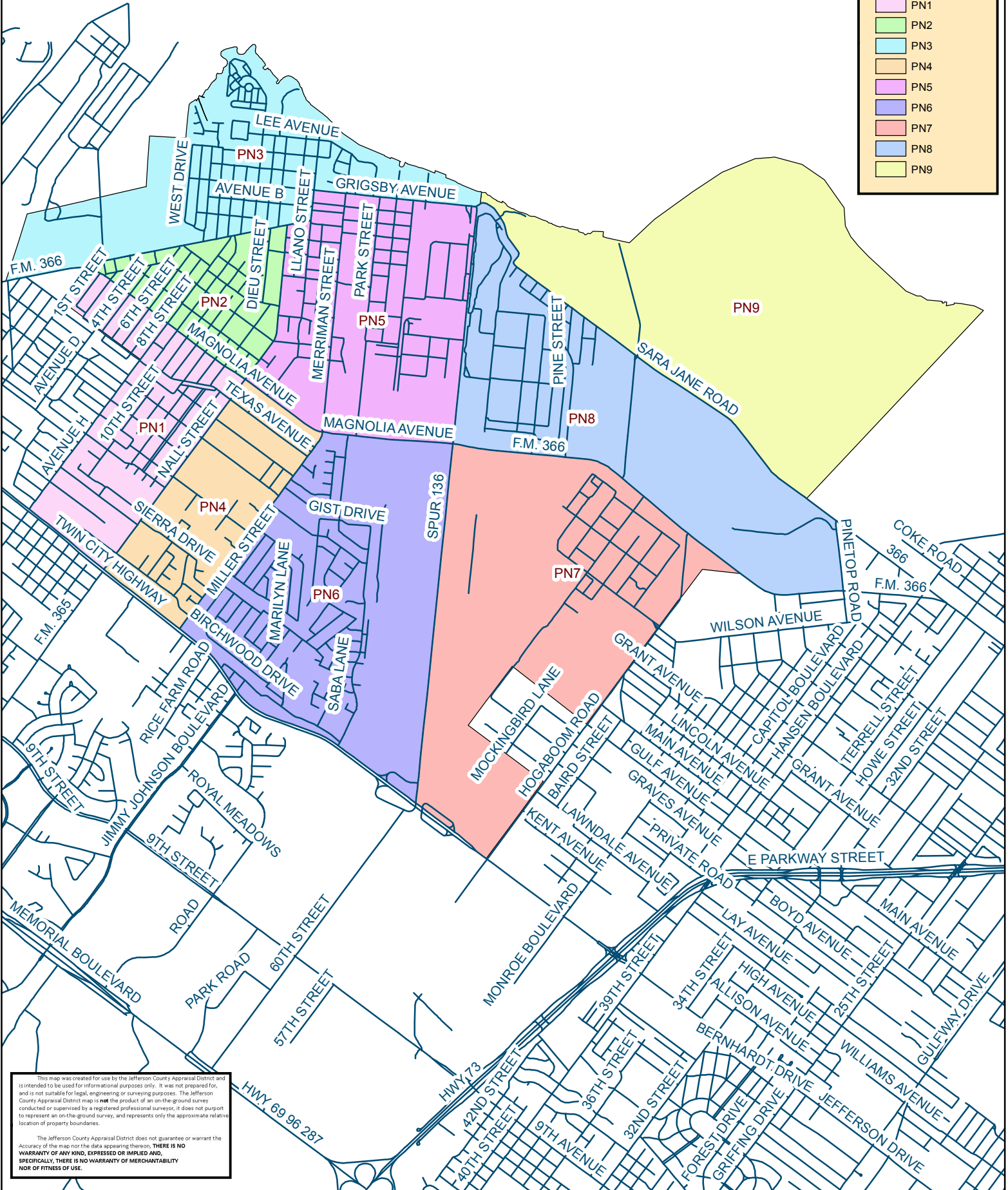
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PngApprSect

MLS_ZONE

- PN1
- PN2
- PN3
- PN4
- PN5
- PN6
- PN7
- PN8
- PN9



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Port Neches

Legend

- road_cntr_arc
- PngApprSect**
- MLS_ZONE**
- PN1

PN3

PN2

PN5

PN1

PN4

PN6

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Port Neches

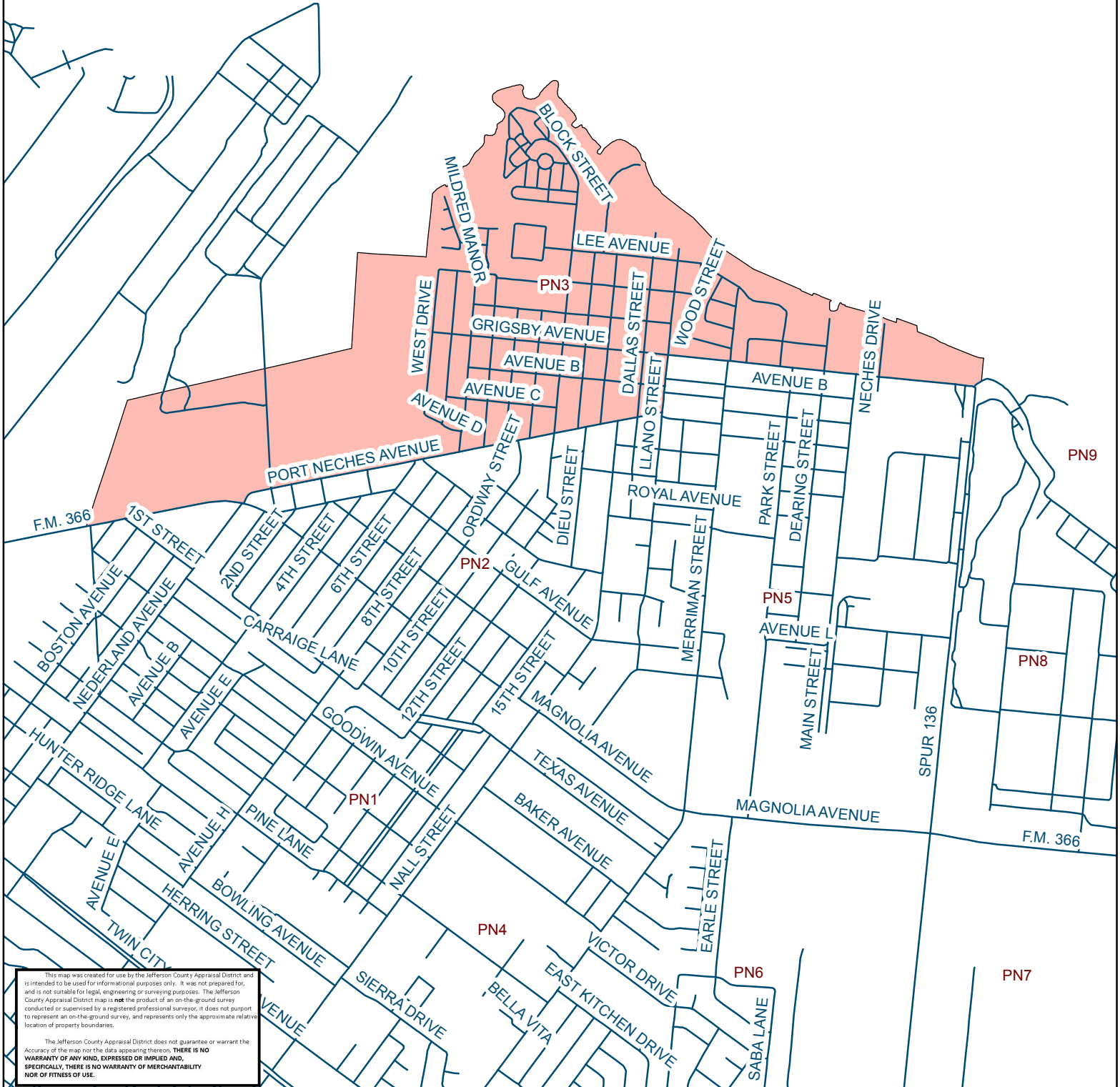
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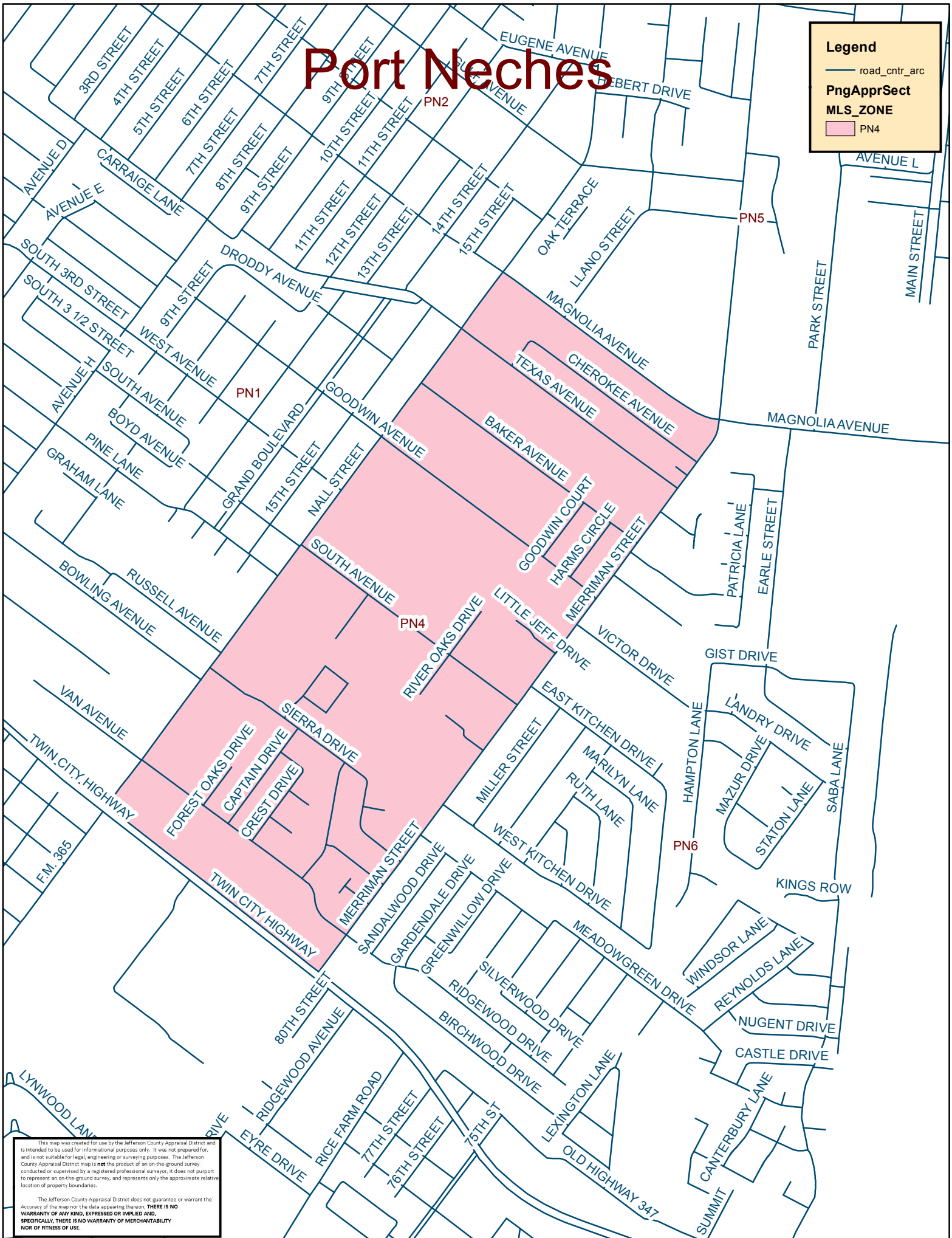
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Port Neches

Legend

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- PngApprSect**
- MLS_ZONE**
- PN4



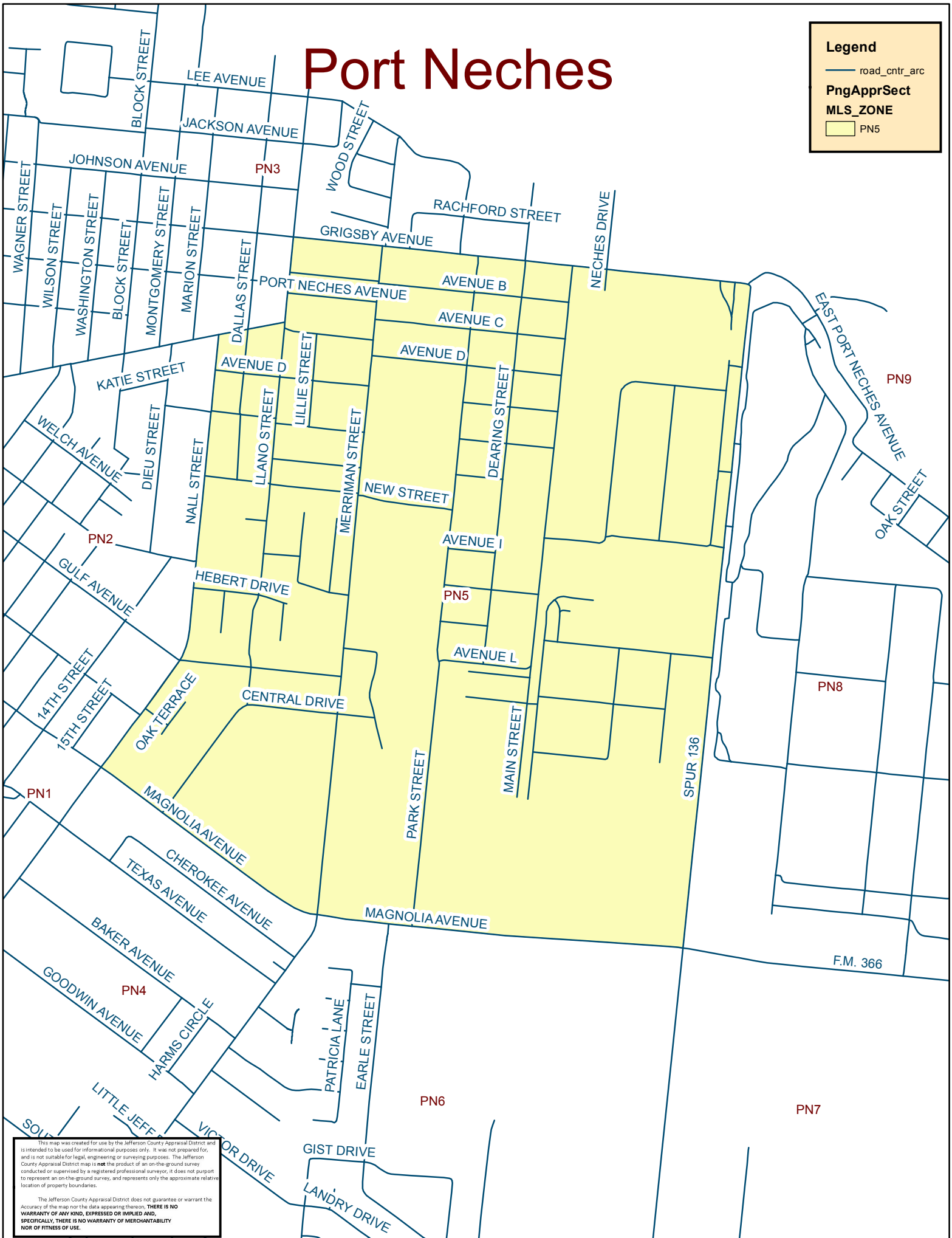
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Port Neches

Legend

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- PngApprSect**
- MLS_ZONE**
- PN5



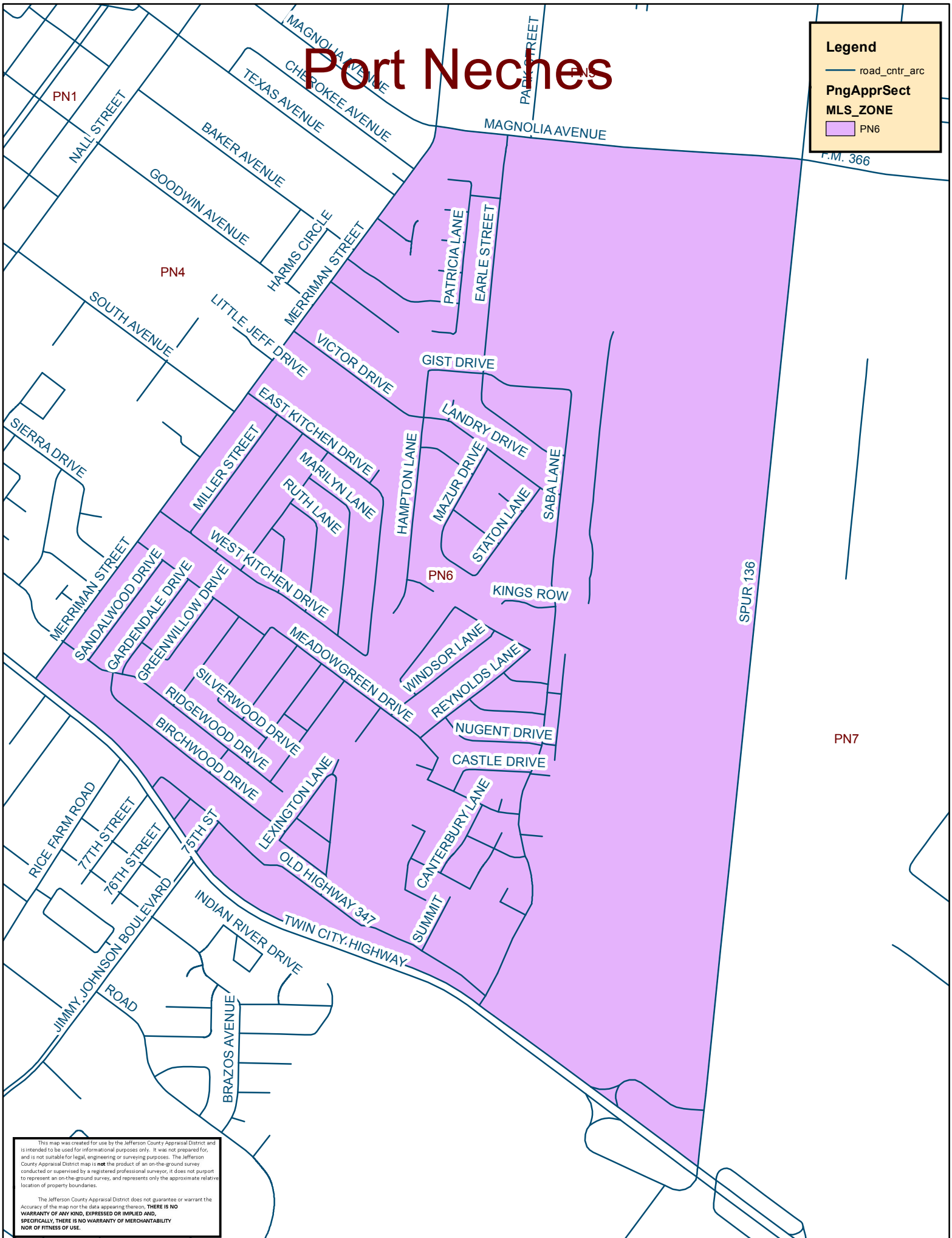
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Port Neches

Legend

- road_cntr_arc
- PngApprSect**
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- PN6



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Port Neches

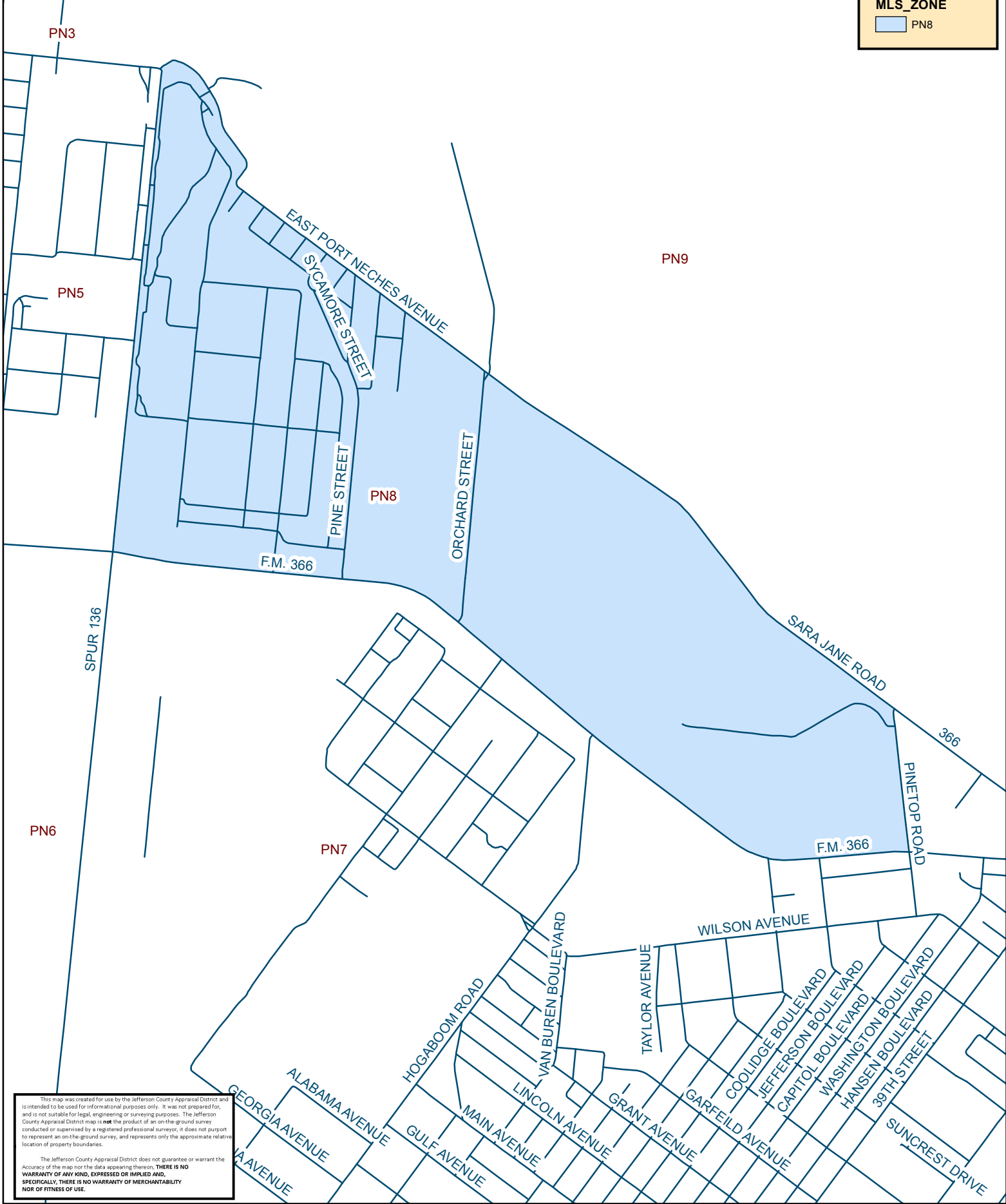
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PngApprSect

MLS_ZONE

PN8



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Port Neches

Legend

— road_cntr_arc

PngApprSect

MLS_ZONE

PN9

PN3

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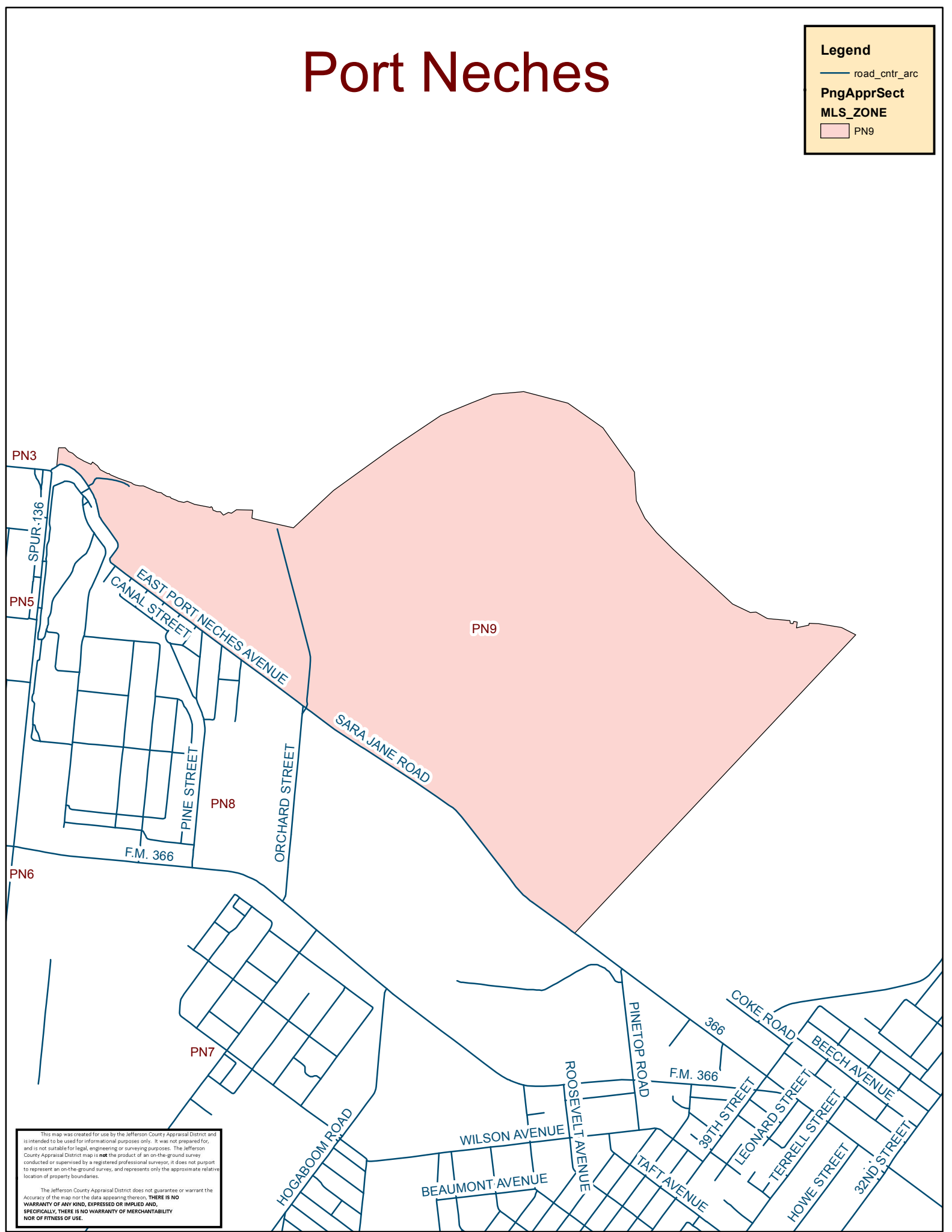
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PN8

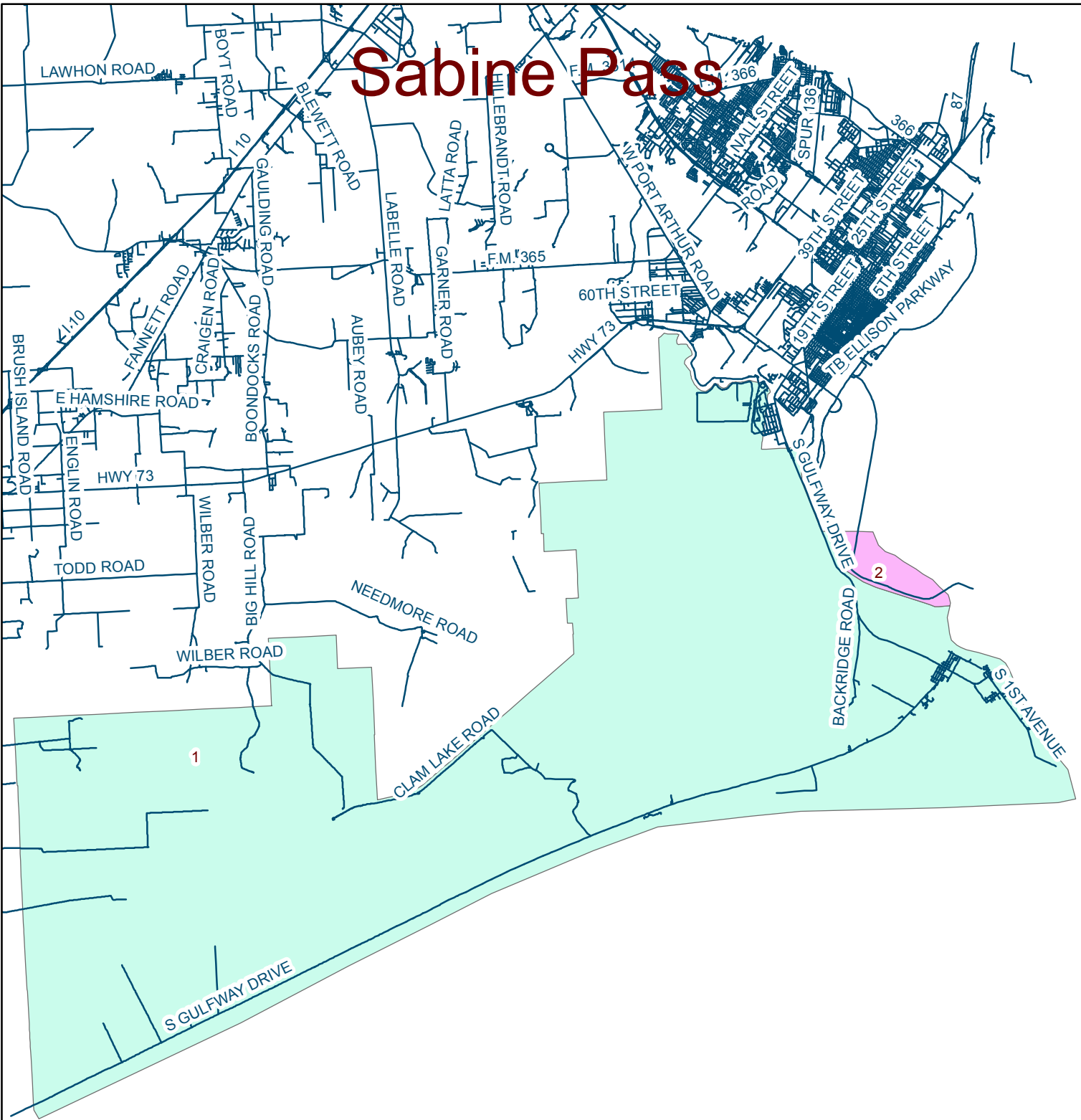
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Sabine Pass



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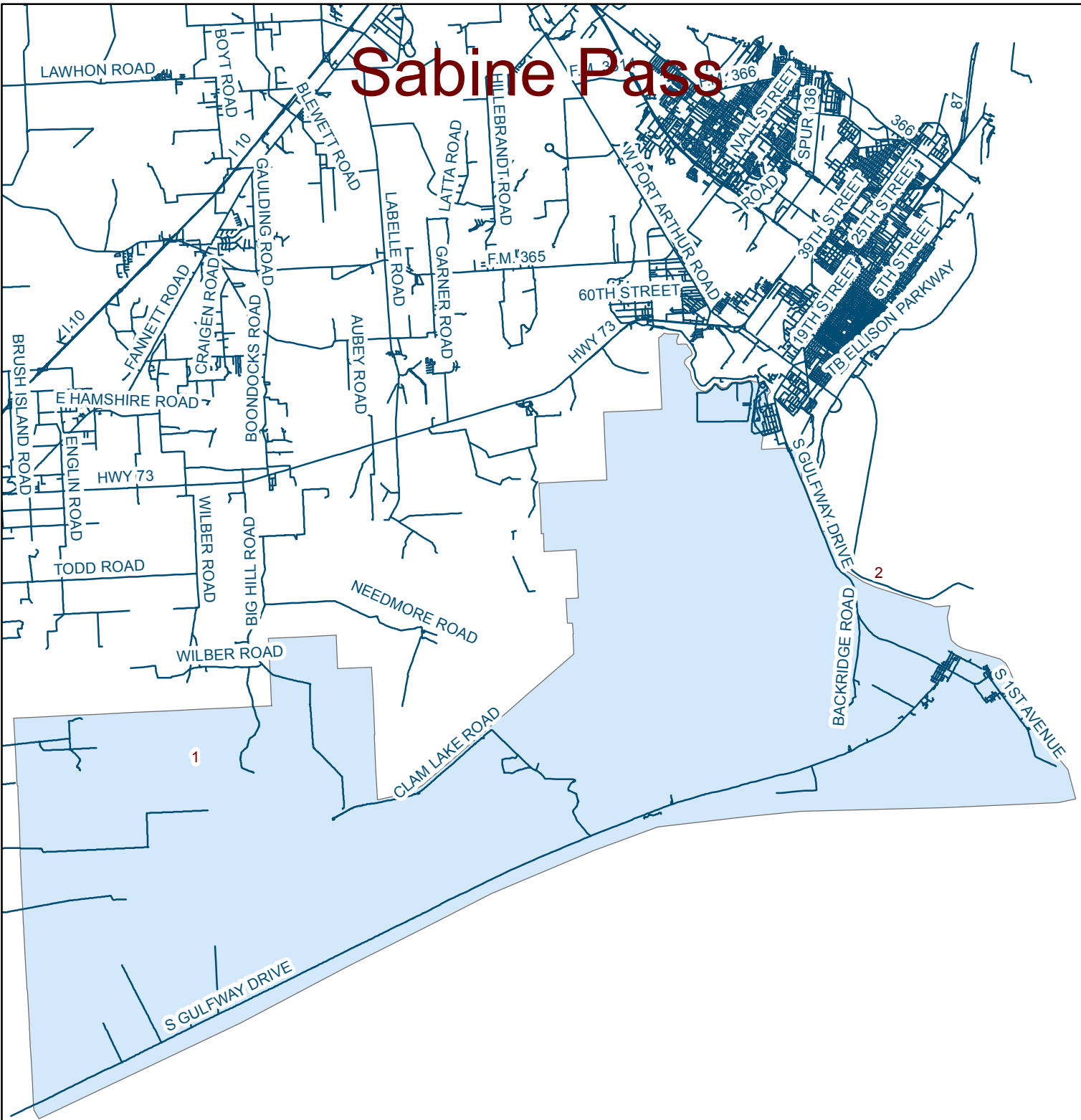
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ApprSect

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2

Sabine Pass



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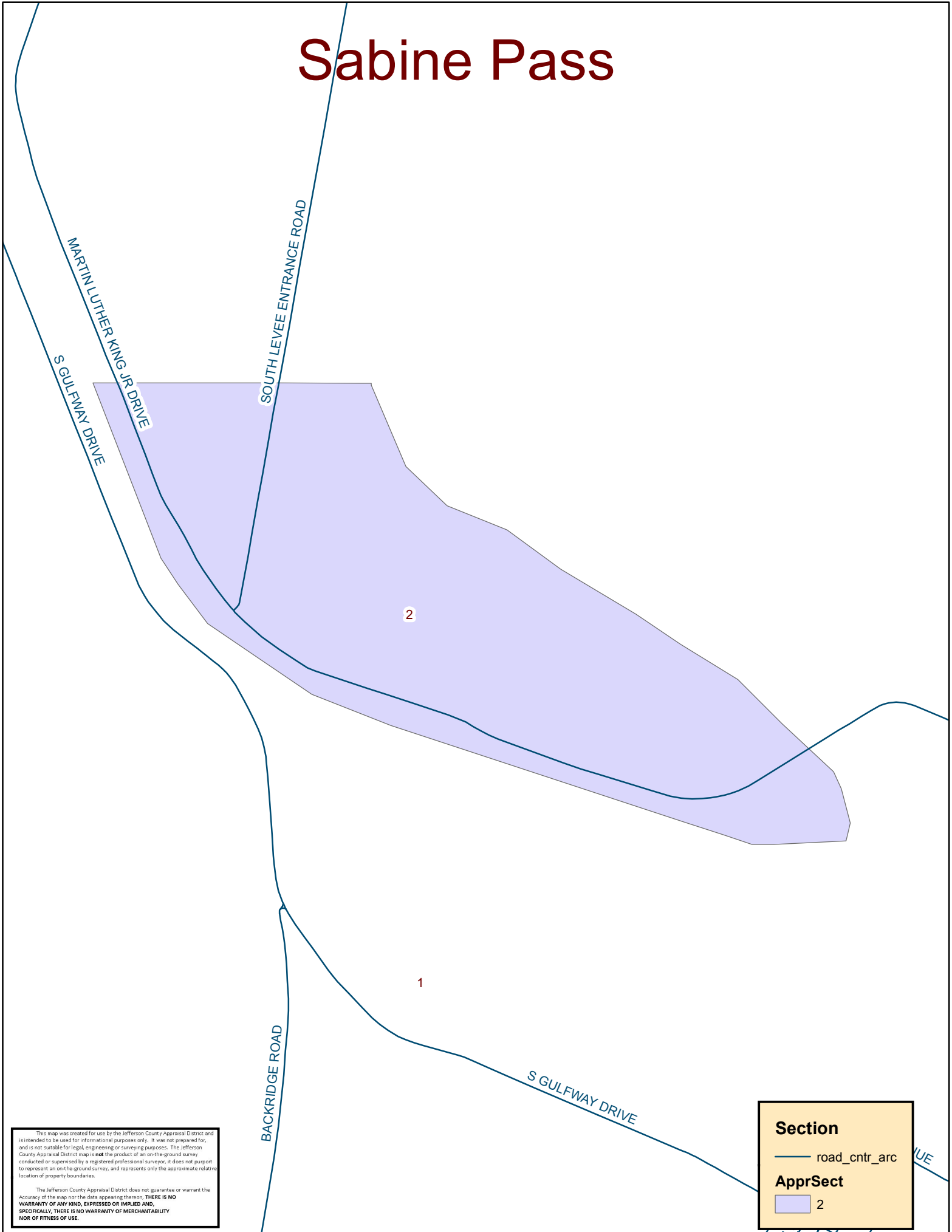
Section

— road_ctr_arc

ApprSect

1

Sabine Pass



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Section
— road_ctr_arc
ApprSect
■ 2