



**WEBB COUNTY APPRAISAL DISTRICT**  
**3302 CLARK BOULEVARD**  
**LAREDO, TEXAS 78043-3346**  
**PHONE: (956)718-4091 FAX: (956)718-4052**

October 29, 2014

Mr. Mike Esparza, Director  
Property Tax Assistance Division  
Central Services Building  
1711 San Jacinto, Third Floor  
Austin, Texas 78701

Re: **2015-2016 REAPPRAISAL PLAN**  
**APPROVED OCTOBER 16, 2014**

Dear Mr. Esparza:

On Thursday, October 16<sup>th</sup>, 2014, the Webb County Appraisal District Board of Directors unanimously approved and adopted the 2015-2016 Reappraisal Plan in accordance with the Texas Property Tax Code (TPTC) Section 6.05(i) and 25.18. The statute requires the District to deliver a copy of the approved reappraisal plan to the presiding officer of the governing body of each taxing unit and the Texas Comptroller of Public Accounts.

Enclosed, please find a CD that contains an Adobe Acrobat file (PDF), with a copy of the 2015-2016 Reappraisal Plan as approved and adopted by the Board of Directors. Should you have any questions or need a paper copy of the plan, please contact the Appraisal District at your convenience.

Sincerely,

Martin Villarreal  
Chief Appraiser  
Webb County Appraisal District

Enclosure: CD – PDF file  
Cc: Ms. Liz Alvarado, PTAD

# **WEBB COUNTY APPRAISAL DISTRICT**



**2015 – 2016  
REAPPRAISAL PLAN  
APPROVED  
October 16<sup>th</sup>, 2014**

THE STATE OF TEXAS

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THE COUNTY OF WEBB

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THESE PRESENTS:

**RESOLUTION**

**FOR THE APPROVAL AND ADOPTION OF THE 2015-2016 REAPPRAISAL PLAN FOR THE WEBB COUNTY APPRAISAL DISTRICT**

**THAT WHEREAS**, the Board of Directors of the Webb County Appraisal District took office on January 1, 2014 for a term of two (2) years ending on December 31, 2015; and

**WHEREAS**, the Board of Directors recognizes that their predecessors in office undertook to organize and to prepare for its operation in the year 2013 and subsequent years; and

**WHEREAS**, the Board of Directors recognizes that in order to fulfill their responsibilities did, in good faith, adopt a Board Policy, Chapter 17 – Resolutions, Section 17.1 – Property Reappraisal Procedure for the Webb County Appraisal District; and

**WHEREAS**, the Board of Directors recognizes that it is good government practice to set procedures for the effective management of property appraisals within the District’s boundaries; and

**WHEREAS**, the 79<sup>th</sup> Legislature enacted S.B. 1652, which creates new legal requirements for the biennial development and approval of a written plan for the periodic review and appraisal of all property within Webb County Appraisal District; and

**WHEREAS**, the Board of Directors held a public hearing to accept comments and input from taxing unit representatives and the general public on the plan; and

**WHEREAS**, a constructive and objective review was performed to establish a reappraisal process and strategy for the establishment of a formal written reappraisal plan for the Appraisal District that adheres to the provisions of Section 6.05(i) and 25.18 of the Texas Property Tax Code; and

**WHEREAS**, the Board of Directors has determined that it is in the Appraisal District’s and public’s best interest to review, update and implement a written plan for the 2015-2016 reappraisal of property within Webb County Appraisal District; now

**THEREFORE BE IT RESOLVED** that the Board of Directors of the Webb County Appraisal District has reviewed, approved and adopted the 2015-2016 Reappraisal Plan for the Webb County Appraisal District, as attached hereto by written instrument, pursuant to Section 6.05(i) and 25.18, Texas Property Tax Code and that a copy of the plan shall be sent to the presiding officer of the governing body of each taxing unit and to the Texas Comptroller of Public Accounts.

**PASSED AND APPROVED** this 16<sup>th</sup> day of October, 2014.

WEBB COUNTY APPRAISAL DISTRICT

Juan Narvaez  
Chairman, Board of Directors

Attest:

Judd Gilpin  
Secretary, Board of Directors

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## **Executive Summary**

The Webb County Appraisal District hereby adopts the 2015-2016 Reappraisal Plan (The Plan) in compliance with the Texas Property Tax Code (TPTC), Section 6.05 and Section 25.18. TPTC, Section 6.05 requires a written reappraisal plan and Section 25.18 requires periodic reappraisal activities. The Plan serves as a guide to ensure current, accurate, fair, and uniform and equitable appraisals within Webb County. Listed below are the TPTC sections noted above:

### **The Written Reappraisal Plan**

TPTC Section 6.05, Subsection (i) reads as follows:

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

### **Plan for Periodic Reappraisal**

TPTC Section 25.18, Subsections (a) and (b) reads 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 property;
  - (B) Physical attributes of property, such as size, age, and condition;
  - (C) Legal and economic attributes; and
  - (D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

### ***Reappraisal Year Activity – Steps in a Reappraisal***

1. **Performance Analysis** – The certified values from the previous appraisal year are analyzed through the utilization of ratio studies to determine overall appraisal accuracy and appraisal uniformity by market area, neighborhood, subdivision, or jurisdiction within property categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers.
2. **Revaluation Decision** – Pursuant to Texas Property Tax Code Section 23.01 (a), which states, “all taxable property is appraised at its market value as of January 1,” and District Policy Section 17.1 (reference Exhibit “C”), the Chief Appraiser must reflect market value of all properties on an annual basis. Therefore, both years (2015 – 2016) covered by this plan are reappraisal years.
3. **Analysis of Available Resources** – Staffing and budgeting requirements for appraisal year 2015 will be detailed in the 2015 budget. Existing appraisal practices, Geographical Information Systems (GIS) support, and Information Systems (IS) support are reviewed, analyzed and modified as necessary by District’s management.
4. **Planning and Organization** – In order to ensure the timely certification of the appraisal roll, a calendar of appraisal activities and their completion dates for appraisal years 2015 and 2016 is prepared by the District. Production standards for appraisal activities are established and incorporated in the planning and scheduling process in order to accomplish TPTC mandates and the District’s goals as set by management.

5. **Mass Appraisal System** – Computer Assisted Mass Appraisal (CAMA) system, computer forms, and procedures are reviewed by Information Systems (IS) and the District’s software vendor and revised as required.
6. **Pilot Study by Appraisal Year** – New and / or revised mass appraisal models and schedules are tested each appraisal year. Ratio studies by market area, neighborhood, subdivision, or jurisdiction are conducted using proposed values each appraisal year. Proposed values in each category are tested for accuracy and reliability using standardized testing procedures and ratio study statistics.
7. **Data Collection Requirements** – Field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each appraisal year include but are not limited to: new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of all properties within Webb County on a specific 3 year cycle, and field or office verification of sales data and property characteristics.
8. **Valuation by Appraisal Year** – Using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the *International Association of Assessing Officers* and the *Uniform Standards of Professional Appraisal Practice*. The calculated values are tested for accuracy and uniformity using ratio studies.
9. **The Mass Appraisal Report** – Each appraisal year the District prepares a “Mass Appraisal Report” certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15<sup>th</sup>). The Mass Appraisal Report is prepared in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The certification by the Chief Appraiser is in compliance with STANDARD RULE 6-9 of USPAP.
10. **Value Defense** – Evidence to be used by the Appraisal District to meet its burden of proof for market value and appraisal equity in both informal and formal hearings is specified and tested as applicable.

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# Introduction

## ***Reappraisal Plan Purpose***

The Webb County Appraisal District (District) hereby adopts the 2015-2016 Reappraisal Plan (The Plan) in compliance with the Texas Property Tax Code (TPTC), Section 6.05, Section 25.18, Section 23.01 (b), and with Standard 6, Mass Appraisal Development and Reporting, of the Uniform Standards of Professional Appraisal Practice (USPAP). The District prepares and publishes The Plan to provide the Board of Directors, participating taxing entities and property owners with a better understanding of the District's responsibilities and appraisal activities. The District utilize The Plan as a guide to ensure that the District's property values are current (reflect the market), accurate, fair, and uniform and equitable.

In coordination with the Plan, department supervisors establish departmental goals and objectives, and a departmental management work plan (Exhibits A\_i thru A\_v) to ensure efficiency and maximize the use of existing resources. The Plan contains an introductory section, and then it describes how the District complies with the ten (10) steps in a reappraisal program as identified in the International Association of Assessing Officers (IAAO) textbook, Property Appraisal and Assessment Administration (PAAA) on page 308. The plan concludes with a summary section and exhibits attached hereto.

## ***Appraisal District Responsibilities***

The Webb County Appraisal District (District) is a political subdivision of the state, created by the Texas Legislature in 1979, which is responsible for the appraisal of all taxable property within Webb County. A five-member (5) Board of Directors, appointed by their respective taxing entities and the County Tax Assessor-Collector constitutes the District's governing body. The Board of Directors appoints the Chief Appraiser who is the Chief Administrator and Chief Executive Officer of the District. The provisions of the Texas Property Tax Code (TPTC) govern the legal, statutory and administrative requirements of Districts. The District is responsible for developing current, accurate, fair, uniform and equitable market values for all taxable properties within its boundaries.

The District utilizes a mass appraisal system to appraise all taxable properties at a fair market value as of January 1<sup>st</sup> of each year. Mass appraisal, as defined by the Dictionary of Real Estate Appraisal, 3<sup>rd</sup> Edition, is "the process of valuing a universe of properties as of a given date utilizing standard methodology, employing common data and allowing for statistical testing". The mass appraisal system, as identified in the IAAO textbook, PAAA on page 305, has four subsystems that integrate the valuation process, the subsystems are: 1) Data management, 2) Sales analysis, 3) Valuation, and 4) Administrative system.



**Data management system** consists of property record data collection and updates through fieldwork, correspondence and communication with property owners. It also includes data entry and editing of data gathered. Data backup are performed on a routine basis and files are stored offsite facility for security purposes.

**Sales analysis system** consists of sales data collection through sales surveys, corresponding with real estate agents and third party data vendors. Data collected is then screened and processed for accuracy and reliability. Thereafter ratio studies are performed to establish level of uniformity and accuracy of appraisals. This system provides for sales reports, valuation models, and value adjustment determinations.

**Valuation system** consists of mass appraisal application of the three approaches to value; market sales, income and cost approach. The District's current software application was developed by True Automations, and is known as Property Appraisal and Collection System (PACS). PACS facilitates the use of the three approaches to value as part of the valuation system. The valuation system indicates which data items are required to support effective valuation method and models.

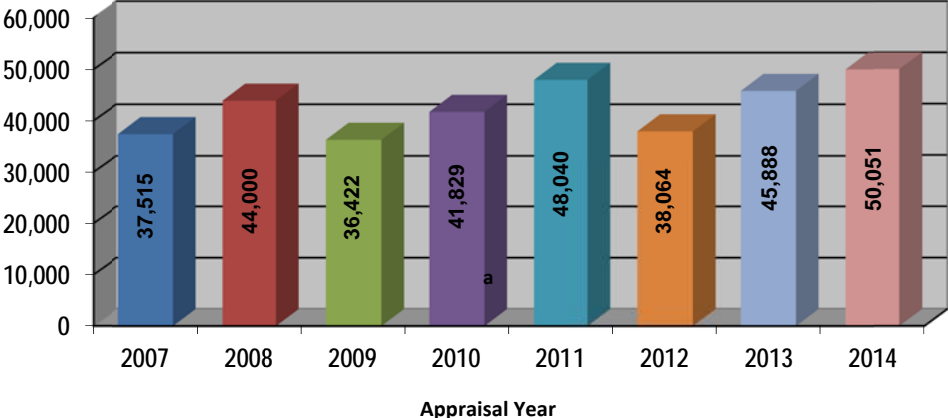
**Administrative system** consists of budgeting, scheduling and planning, inquiry and reporting, appraisal notices, appraisal rolls, and appeals. The administrative system provides the resources needed by the other three subsystems. In turn, it also relies on and utilizes the data from the other subsystems to budget, plan, report, and process appeals.

In addition to the four subsystems detailed above, a mass appraisal system, as identified on IAAO textbook, PAAA on page 308, has three (3) main functions; reappraisal, data maintenance, and value updates. **Reappraisal** consists of the periodic re-inspection of all properties within the jurisdiction. **Data maintenance** is the process of capturing and valuing new construction, new subdivisions, and any changes due to building permits. **Value updates** is the process of annual adjustments applied to all properties using trending factors. The District is responsible for implementing the three (3) functions of the mass appraisal system in Webb County.

The reappraisal and data maintenance functions of a mass appraisal system are performed through physical inspections and / or the review of properties through Pictometry, an aerial photography program that provides a 360 degree view of the property. Pictometry allows appraisers to measure the improvement within +/- one foot accuracy, review for any new additions and view property characteristics. Reappraisal and data maintenance includes identifying and updating relevant characteristics and images of each property into their respective appraisal records in the CAMA system. Value updates function is performed through the use a ratio studies. Ratio study results are applied through the use of neighborhood and / or subdivision modifiers. These modifiers can be positive or negative adjustments, and are applied equally to all properties within the same area. Appraisers, during field inspections and / or the analysis phase, record notes of property characteristics that may have an effect on property values such as locations of properties, economic influences, and physical attributes of properties.

Since the implementation of the reappraisal plan requirements, the District has prepared four reappraisal plans covering appraisal years 2007 through 2014. Within these past plans, the District identified residential, commercial, industrial and rural areas as well as personal property, such as mobile homes and business personal property accounts, which were scheduled for either reappraisal or data maintenance in their respective year. The graph below illustrates the total number of properties worked through either reappraisal or data maintenance functions in each of the eight years.

**Total Properties - Reappraisal / Data Maintenance**



In addition to establishing appraisals, the District is also responsible for administering and providing exemption services to property owners. Currently, the Chief Appraiser administers exemptions for ten (10) taxing jurisdictions within Webb County. An exemption reduces the taxable value on a property, which in turn lowers the property owner’s tax burden. The District’s staff is responsible to ensure that all applicants meet the legal requirements in determining eligibility for various types of property tax exemptions such as those for homeowners, owners 65 years of age and over, disabled veterans, and charitable and religious organizations as allowed under Chapter 11 of the TPTC. The District estimates a property’s market value and administers the exemptions accordingly. However, the governing body of each taxing unit, such as the County Commissioners, City Council and School Districts Board of Trustees, is responsible for establishing exemption benefits and tax rates for its respective jurisdiction in order to generate the revenue to fund government services such as; police and fire protection, public education, street maintenance, judicial systems, water and sewer systems, and other public services.

The purpose and intended use of the appraisals performed by the District is to estimate market value for “*ad valorem*” tax purposes for the taxing jurisdictions served. All taxable property is appraised at its market value as of January 1<sup>st</sup> of each year, except as otherwise provided by the TPTC. The District’s market value appraisals are acceptable when the median sales ratio in a ratio study is within plus or minus five percent ( $\pm 5\%$ ) of one-hundred percent (100%) of market value.

The TPTC Section 1.04 (7) defines “market value” as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- a) Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- b) Both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- c) Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

As noted above, TPTC allows for exceptions to market value appraisals. Section 23.23 establishes a ten percent (10%) limitation on appraisal increases of residential homestead properties. Sections 23.12, 23.121, 23.124, 23.1241, 23.127 establish provisions for the appraisal of inventory such as residential, dealer’s motor vehicle, dealer’s vessel and outboard motor, retail manufactured housing, and dealer’s heavy equipment. Chapter 23, Subchapters C and D, establish provisions for the appraisal of land designated for agricultural use.

The District complies with the USPAP standards promulgated by the Appraisal Foundation and the International Association of Assessing Officers (IAAO) to the extent of their applicability. The District utilizes appraisal related books published by IAAO for staff education, implementation of appraisal procedures, and application of appraisal methods. Below is a list of the IAAO Standards and books referenced and utilized:

- Guide to Assessment Administration Standards
- Standard on Assessment Appeal
- Standard on Automated Valuation Models
- Standard on Contracting for Assessment Services
- Standard on Digital Cadastral Maps and Parcel Identifiers
- Standard on Facilities, Computers, Equipment and Supplies
- Standard on Manual Cadastral Maps and Parcel Identifiers
- Standard on Mass Appraisal of Real Property
- Standard on Oversight Agency Responsibilities
- Standard on Professional Development
- Standard on Property Tax Policy
- Standard on Public Relations
- Standard on Ratio Studies
- Standard on Valuation of Personal Property
- Standard on Valuation of Property affected by Environmental Contamination
- Standard on Verification and Adjustment of Sales
- The Appraisal for Real Estate, 13<sup>th</sup> Edition
- The Dictionary of Real Estate Appraisal, 3<sup>rd</sup> Edition
- Property Assessment Valuation, 3<sup>rd</sup> Edition
- Property Appraisal & Assessment Administration, 1990

## Performance Analysis

### ***Ratio Study***

Appraisal performance is measured through a ratio study. *A ratio study is the study of the relationship between appraised value and market value.* At the beginning of each appraisal year, approximately in September, the prior year certified appraised values are analyzed with ratio studies, by market area and state category, to determine the overall appraisal accuracy and appraisal uniformity. Ratio studies are conducted in compliance with the International Association of Assessing Officers "*Standard on Ratio Studies*". Mean, median, and weighted mean ratios are calculated as measures of central tendency for properties in each reporting category to measure the level of appraisal (appraisal accuracy). However, the median ratio is the primary measure utilized in mass appraisal for "ad valorem" purposes. In each reappraisal year this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. The District also calculates the coefficient of dispersion (COD) and price related differential (PRD) in each market area to indicate the uniformity or equity of existing appraisals. The aforementioned statistical measures are calculated for analysis purposes for residential sales in a stratified format. The stratifications include school district, appraisal value range, living area range, year built range, construction quality classification, neighborhood, appraisal to sale ratio range, number of sales by month, and sale price by month.

### ***Independent Performance Test***

Per new legislation adopted in 2009, the Property Value Study (PVS) was reestablished as a biennial audit and a new biennial review named Methods and Assistance Program (MAP) was established. The bill provides that the PVS be conducted every two years in school districts that receive local value in the most recent study; annually in those that did not. It requires the Comptroller's office to conduct a review (MAP) in each appraisal district at least once every two years. The scope of the review is expanded to include appraisal standards and procedures, governance, taxpayer assistance, operating standards and procedures. Findings of these reviews are forwarded to the superintendent and Board of Trustees of each school district.

The District was selected for the MAP review in 2010 and in 2012. The results of these two MAP reviews indicate that the District successfully passed, exceeded, or met all the criteria established in the review, please reference Exhibit "G" to view the report for the District as published by the Comptroller's office. The 2014 MAP review was performed in April 2014, and the results are not expected to be published until September 2014.

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Assistance Division (PTAD) conducts a biennial Property Value Study (PVS) for each school district within each appraisal district. As a part of this a biennial study, the law requires the Comptroller to;

- Utilize comparable sales,
- Incorporate recognized auditing and sampling techniques,
- Test the validity of School District's taxable values within each appraisal district
- Determine the level and uniformity of property tax appraisal in each appraisal district, and
- Make determination to accept the appraisal roll values as correct and valid.

The methodology used in the PVS includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties and appraisals of unsold properties as a basis for reporting assessment ratios. For appraisal districts, the reported measures include median level of appraisal, COD, the percentage of properties within 10% of the median, the percentage of properties within 25% of the median and PRD for properties overall and by state category. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in July of each year. The state's PVS provides additional assistance to the CAD in determining areas of market activity or changing market conditions. The PVS preliminary results of biennial study are released on or before February 1<sup>st</sup>, in the year following the appraisal year under review

The Comptroller's office performed the 2013 Property Value Study (PVS), and the final results were released in July, 2014. The Appraisal District has received an overall local value assignment of 97% of market value. There are three (3) independent school districts in Webb County for which the Appraisal District prepares an appraisal roll annually. United I.S.D., Laredo I.S.D., and Webb Consolidated I.S.D. received a market value designation of 100% for the 2013 appraisal year. The District's goal is to achieve market value annually, so that the school districts are ensured maximum state funding in their related finance formula.

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# Revaluation Decision

## ***Texas Property Tax Code Requirements***

Pursuant to Texas Property Tax Code:

### Section 21.01 Real Property

Real property is taxable by a taxing unit if located in the unit on January 1, except as provided by Chapter 41, Education Code.

### Section 23.01 Appraisals Generally

(a) Except as otherwise provided by this chapter, all taxable property is appraised at its market value as of January 1.

(b) The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.

(c) Notwithstanding Section 1.04(7)(C), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property:

(1) was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or

(2) has a market value that has declined because of a declining economy.

(d) The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

(e) Notwithstanding any provision of this subchapter to the contrary, if the appraised value of property in a tax year is lowered under Subtitle F, the appraised value of the property as finally determined under that subtitle is considered to be the appraised value of the property for that tax year. In the following tax year, the chief appraiser may not increase the appraised value of the property unless the increase by the chief appraiser is reasonably supported by substantial evidence when all of the reliable and probative evidence in the record is considered as a whole. If the appraised value is finally determined in a protest under Section 41.41(a)(2) or an appeal under Section 42.26, the chief appraiser may satisfy the requirement to reasonably support by substantial evidence an increase in the appraised value of the property in the following tax year by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the chief appraiser to support an increase in the appraised value of property under the circumstances described by this subsection.

Pursuant to the aforementioned TPTC sections and District's Policy Section 17.1 (reference Exhibit "C"), the Chief Appraiser must reflect market value of all properties on an annual basis except as identified within the sections noted above. **Therefore, both 2015 and 2016 are reappraisal years.**

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## Analysis of Available Resources

### *Personnel Resources*

The Chief Appraiser, as the Chief Administrative and Executive Officer of the Appraisal District, employs and directs the District's staff, oversees all aspects of the District's operations, and performs either directly or through the District's staff, a variety of legal operations. The Chief Appraiser may contract legal services, consulting services, outsource appraisal services, and / or employ temporary services as needed, to perform the District's duties and responsibilities. The Chief Appraiser, personally or through delegation of duties, is responsible for the overall planning, organizing, staffing, coordinating, and directing of all District's operations.

The Chief Appraiser's responsibilities are as follows:

- Discover, list and appraise all taxable property
- Determine exemption and special appraisal requests
- Reappraise property pursuant to TPTC Section 25.18
- Establish market value for each property as of January 1<sup>st</sup> of each year
- Notify taxpayers, taxing units, and the public about matters which affect property values, and

- Other duties as identified in the Appraisal District Director's Manual, by contract and / or as assigned by the Board of Directors.

The 2014 Appraisal District's budget accounts for sixty (60) employee positions. For the appraisal year 2015 and 2016 budget(s), the Chief Appraiser ensures adequate staffing for the implementation of the 2015-2016 Reappraisal Plan. The District has five (5) departments: Administration, Appraisal, ARB/Data Services, Customer Service, and GIS/Ownership. Please refer to Exhibit "B" for a visual review of the Organizational Chart.

The **Administration Department** includes the Human Resource Manager, Quality Control Administrator, Computer Operations Manager, Business/Finance Officer, Business/Finance Assistant, Public Information Coordinator, Appraisal Review Board (ARB) Coordinator, and Records Retention Specialist. The Administration Department's function is to plan, direct and control the business support functions related to human resources, public relations, budget, finance, records management, purchasing, fixed assets, system network infrastructure, computers, facilities, and postal services.

The Deputy Chief Appraiser directs the **Appraisal Department**, which includes four (4) sub-departments: Residential Real Property, Business Personal Property, Analysts / Commercial Real Property, and Agricultural / Rural Departments. The Residential Real Property Department consists of one (1) supervisor, one (1) assistant supervisor and ten (10) appraisers. The Business Personal Property Department consists of one (1) supervisor, one (1) assistant supervisor and five (5) appraisers. The Analyst / Commercial Real Property Department consists of one (1) supervisor, three (3) analyst and three (3) commercial real property appraisers. The Agricultural/Rural Department consists of one (1) supervisor and four (4) appraisers. The Appraisal Department is responsible for establishing a market value for all residential, commercial, business personal property, and rural acreage accounts. Appraisers are subject to provisions of the Property Taxation Professional Certification Act as passed by the 68<sup>th</sup> Legislature and must register with the Texas Department of Licensing and Regulation (TDLR). Appraisers must follow an educational curriculum that is discussed later in this report.

The **Customer Service Department** consists of one (1) supervisor, one (1) assistant supervisor, and seven (7) customer service specialists. The Customer Service Department staff is responsible for administering and providing exemption services to property owners, and to ensure that all applicants meet the legal requirements in order to qualify for various types of property tax exemption such as; Homestead, Over-65, Disability, and Disabled Veterans. The Customer Service department staff has the first hand interface as they attend to the customer walk-ins, phone calls, and resolve issues that property owners may have.

The **ARB/Data Services Department** consists of one (1) supervisor, one (1) senior data entry specialist, and two (2) data entry specialists. The ARB/Data Service staff is responsible for the Appraisal Review Board (ARB) process which includes but is not limited to, record keeping, scheduling protests, mailing notification of hearings to



property owners, rescheduling cases, recording ARB hearings, and mailing ARB determinations. ARB/Data Service staff is also responsible for data entry of all ownerships, mailing addresses, exemptions, and prior-year appraisal changes. Supplement corrections of prior-year records are exported and submitted to each taxing entity on a monthly basis as approved by the ARB. Property records are maintained current and updated through data obtained from deed records, post office notices and other sources.

The **GIS/Ownership Department** consists of one (1) supervisor, two (2) GIS technicians, one (1) ownership / land specialist, and two (2) ownership specialists. The GIS/Ownership Department staff maintains and updates the GIS digital cadastral maps. Additionally, staff updates ownership information based on conveyance documents which are usually filed with Webb County Clerk's office. This department is also responsible for creating new accounts when a property is converted into a subdivision or splits from a larger property. The staff assists property owners and real and rural appraisers with locating properties, creating customized maps and providing GIS expertise to facilitate the appraisal process.

### ***Staff Education and Training***

The Chief Appraiser requires all District personnel to successfully complete the following two courses; Introduction to the Texas Property Tax System (Course 1) and Texas Property Tax Law (Course 7). Additionally, all personnel involved in appraisal activities are required to register with the Texas Department of Licensing and Regulations (TDLR), and take appraisal courses to achieve the designation of Registered Professional Appraiser (RPA) within five years of their employment as an appraiser. Upon certification, an additional 30 hours of Continuing Education Units (CEU) every two (2) years is required for license recertification. As a requirement of recertification, RPAs must successfully complete 2 CEUs in Ethics, 7 CEUs in USPAP and the State Laws and Rules update course. In addition, several RPA employees are registered with, and attending IAAO courses in pursuit of a Certified Assessment Evaluator (CAE) designation. Furthermore, IAAO offers a series of Webinars in various topics which senior appraisers and analyst are required to attend.

Additionally, all appraisal personnel receive extensive training in data gathering processes, field work and statistical analyses of all categories of properties to ensure equality and uniformity of appraisal. On-the-job training is provided by department supervisors for new appraisers. Supervisors meet regularly with staff to introduce new procedures and monitor appraisal activity to ensure that standardized appraisal procedures are being followed by all personnel.

District staff is provided with additional training such as customer service skills, GIS techniques, field safety and management planning programs in order to ensure proper staff development.

## ***Proposed Budgets***

The Chief Appraiser prepares and presents to the Board of Directors an annual budget on a yearly basis to ensure that staffing and other operational resource requirements are adequately budgeted for carrying out the District's operations effectively and efficiently. The budgets are reviewed and approved by the Board of Directors.

## ***Existing Practices***

The District's manuals identify the existing appraisal practices, procedures and processes. These manuals are reviewed and updated annually for the standardization of the three approaches to value. Cost Approach: appraisal cost and depreciation tables are updated based on data obtained from Marshall Valuation Service manuals (also known as Marshall and Swift). Sales Approach: the preliminary values produced by the Cost approach are tested against verified sales data and adjustments are made as necessary. The District's objective is to reflect the local market. Income Approach: the District conducts income studies for the most typical income producing commercial property types, and adjustments are made accordingly to reflect the local market. The income study includes a review of economic rents, analysis of capitalization rates, data gathering through the Appraisal Review Board (ARB) hearing process, surveys, and information from published sources. Lastly, business personal property density schedules are analyzed, tested, and updated based on cost data gathered through renditions and ARB hearing documentation. District staff is appropriately trained in the application of the three approaches to value.

## ***Information Systems***

The Computer Operations Manager as well as the GIS/Ownership Supervisor administer and maintain the District's computers, servers, software applications, website, network infrastructure, and GIS systems. The District utilizes a client server technology based software application, "Property Appraisal and Collections System (PACS)", provided by True Automation, Inc. (TAI). The District's database requirement for PACS is handled by three servers; including one database/application server, and two job servers. The database/application server host the Microsoft Structured Query Language (SQL) 2005 database server running on Microsoft Windows 2008 R2 Enterpriser Server, while the job servers process query/reports and run on Microsoft Windows 2008 R2 Standard Server operating system. PACS application software running on each client workstation connects to the SQL database/application server through an Open Source Database Connection (ODBC) on the District's Local Area Network (LAN). The District's computer system and network architecture is designed to handle current and future appraisal and GIS needs (reference Exhibit "D"). Presently, the District maintains a complete set of appraisal data for years 2000 through 2014, with limited data for years 1998 and 1999.

## ***Existing Maps and Data***

The District is responsible for establishing and maintaining approximately 92,946 real property, 43,675 mineral, and 9,105 business personal property accounts. Currently the District maps are maintained through a Geographic Information System (GIS) that includes existing layers such as parcels, street center lines, building footprints, aerial imagery, etc. The District's GIS territorial boundaries encompass 3,377 square miles.

The District's existing data includes property characteristics, ownership, and exemption information. Property characteristics for new construction are established through an annual field effort, and existing property data is updated through a field and office review. Comparable sales data is validated through an office review and a separate field effort as needed. General trends in employment, interest rates, new construction, cost, and market data are acquired through various sources. These sources include real estate publications and services, and internally generated questionnaires. The information contained in the questionnaires is considered confidential as per TPTC.

## ***Public Access***

The District's website provides a broad range of information for public access and use. This includes; detailed information of the appraisal process, property characteristics, certified values, protests and appeal procedures, list of taxing entities, interactive mapping system, and links to other government agencies. The Website also provides all major forms and applications pertaining to the District for the public to download. This includes; exemption applications, business personal property renditions, agricultural use application, and rendition of real property residential inventory application among others. Additionally, the District has designated an area with computers for public use. Property owners can access, retrieve and/or print property information/records including appraisal cards through these computers either by themselves or with the assistance of District staff members.

## ***Public Relations***

The purpose of the Public Relation program at Webb County Appraisal District is to create and sustain strong and positive image of the District. Maintaining an open line of communication with the public and the jurisdictions by keeping them well informed of their rights and responsibilities is part of the District's mission, vision, and purpose.

The District's Public Information Coordinator is responsible for organizing and coordinating public relation activities for the District. These activities include, but are not limited to; community outreach programs, public meetings, press releases and advertisements of upcoming events or important dates, and provide property owners with information requested under the Texas Public Information Act.

Additionally, to help achieve an optimum level of transparency, the District encourages property owners to provide their feedback (positive/negative) which they feel might help the District improve their services. Survey/feedback forms can be obtained either in

person from District's customer service representatives or can be downloaded from the District's website.

### **Resource Constraints**

Lack of mandatory sales disclosure constrains the effectiveness of all appraisal districts in Texas to appraise property at a fair market value. The lack of mandatory sales price disclosure restricts appraisal districts when utilizing both the sales comparison and income approach. The provision of this information will result in more accurate and equitable property values.

## **Planning and Organization**

A calendar of key events with important dates for Appraisal Years 2015 and 2016 is listed below. This calendar establishes the timelines for District operations in order to facilitate the certification of the appraisal roll by July 25<sup>th</sup> of each appraisal year. Production standards for field activities have been calculated and incorporated in the planning and scheduling process. This plan encompasses the normal processes carried out for each year by the District, and as such catastrophic events or significant legislative action may have a detrimental effect to the District's operations thereby requiring changes to the calendar.

<b>2015 CALENDAR OF KEY EVENTS</b>		
<b>Event Description</b>	<b>Start Date</b>	<b>End Date</b>
Personal Property – September 1 <sup>st</sup> Inventory – Application Deadline	07-31-2014	07-31-2014
Comptroller Office – Sales Data Submission	08-01-2014	08-01-2014
Process Ag Rollbacks – Based on change in use per plats and inspections	08-01-2014	08-15-2014
Field Operations / Real Property – Mass Reappraisal (Physical Inspection / Pictometry Review)	08-01-2014	01-31-2015
Field Operations / Business Personal Property (Physical Inspection)	08-01-2014	02-28-2015
Create 2015 Appraisal Year Layer in CAMA (PACS) System	08-04-2014	08-08-2014
Comptroller's Office – final PVS results; address deficiencies	08-15-2014	08-15-2014
Personal Property – Inventory Appraisal Date (if requested timely)	09-01-2014	09-01-2014
Process New Plats (Create Accounts and Apply Land Schedules)	09-01-2014	01-31-2015
Education Courses / Management Training Program	09-01-2014	01-31-2015
AAAB – Meeting to discuss and collect agricultural data	09-08-2014	09-12-2014
Board of Directors – Approve 2015-2016 Reappraisal Plan	09-15-2014	09-15-2014
Board of Directors – Approve 2015 Budget	09-15-2014	09-15-2014
Begin improvement cost data collection (local and vendors)	09-15-2014	10-17-2014
Ratio Study – Prior Year Final Performance Review and Identify Problematic Areas for Reappraisal	09-15-2014	09-30-2014
Comptroller's Office – PVS State Auditor	09-15-2014	10-17-2014
Test / Update improvement cost and depreciation schedules	10-15-2014	11-07-2014
AAAB – Meeting to discuss and collect agricultural data	10-13-2014	10-17-2014
Employee Performance Evaluations	11-01-2014	11-30-2014

Field Operations / Inspect New Plats (Land Development Phase)	11-01-2014	12-31-2014
AAAB – Meeting to discuss and collect agricultural data	11-10-2014	11-14-2014
Field Operations / Real Property – New Construction Inspection	12-01-2014	01-31-2015
AAAB – Meeting to discuss and collect agricultural data	12-08-2014	12-12-2014
Dealer Declarations – mail out	12-15-2014	12-19-2014
Field Operations / (high-valued permits – percent complete)	12-15-2014	01-09-2015
Field Operations / (commercial properties – record occupancy)	12-15-2014	01-09-2015
<b>Statutory Appraisal / Assessment / Tax Lien Date</b>	<b>01-01-2015</b>	<b>01-01-2015</b>
Business Personal Property Rendition Period	01-01-2015	04-15-2015
Field Operations / Next Inspections Flag Rechecks	01-03-2015	02-13-2015
Annual Applicants Abatements Historical – mail-out	01-12-2015	01-16-2015
Residential Inventory Applications – mail-out	01-12-2015	01-16-2015
Letter to Entities - New Abatements, Historical, and Annexations	01-12-2015	01-16-2015
AAAB – Meeting to discuss and collect agricultural data	01-12-2015	01-16-2015
Business Personal Property Rendition and Freeport Application – mail out	01-19-2015	01-23-2015
Ratio Study – Post Schedule Changes – Performance Review	01-19-2015	01-23-2015
Income & Expense Commercial Data Survey – mail out	01-19-2015	01-23-2015
Publish / Post Internet – Capitalization Rate ( Low Income Housing)	01-26-2015	01-30-2015
Comptroller's Office – Sales Data Submission	01-26-2015	01-30-2015
Agricultural Applications – mail out for new and reapply ag-use	01-26-2015	01-30-2015
Agricultural Survey – Data Collection for Ag Use Valuations	01-26-2015	01-30-2015
Comptroller's Office - receive and review PVS results; address deficiencies	01-31-2015	02-13-2015
VIT – Dealer's Inventory Declaration Deadline	01-31-2015	01-31-2015
Field Operations / Ag Application Inspections	02-01-2015	06-28-2015
Field Operations / Building Permits, Inquiries, Re-inspection of Problematic Market Areas, and Mobile Home Inspections	02-01-2015	03-13-2015
Publish Public Notices / Residential Inventory / BPP	02-02-2015	02-06-2015
Property Annexations	02-02-2015	02-06-2015
AAAB – Meeting to review agricultural value calculations	02-09-2015	02-13-2015
Homestead Application to New Residential Owners – (w/ Sales Surveys)	02-09-2015	02-13-2015
Abatements & Historical Deadline for processing	02-16-2015	02-20-2015
Residential Inventory Applications – mail-out reminder	02-16-2015	02-20-2015
Annual Applicants, Abatements, Historical (2 <sup>nd</sup> notice)	02-23-2015	02-27-2015
Agricultural Land Schedules – Deadline to update	03-01-2015	03-09-2015
Field Operations / All projects should be completed	03-01-2015	03-09-2015
Data Changes Submission Deadline – (ownership, schedules, new accts)	03-01-2015	03-09-2015
Ratio Study – Final adjustments to schedules and modifiers	03-01-2015	03-09-2015
Neighborhood Profile Reports – Review and Approve Valuations	03-01-2015	03-09-2015
Ratio Study – Final Report	03-09-2015	03-13-2015
Comptroller Office – PVS Appeals Deadline	03-09-2015	03-13-2015
Data Entry Deadline – PACS Lockdown	03-13-2015	03-13-2015
Comptroller Office – ARB Seminar	03-16-2015	04-15-2015
PACS Recalculation, Error Checks and SQL-Checks (make corrections)	03-16-2015	03-18-2015
Run Edit list of accounts to be noticed. (codes 25.19A and X25.19A)	03-16-2015	03-18-2015
Mail Out of Appraisal Notices – SFR Homestead Properties	04-01-2015	04-01-2015
Staff In-service – Protest Period Preparations	04-01-2015	04-01-2015
Notice of Completion to Entities – Section 26.01	04-01-2015	04-01-2015
ARB – Staff Informal Meetings w/ Property Owners	04-04-2015	07-20-2015
Residential Inventory Applications Deadline	04-15-2015	04-15-2015
Personal Property Rendition Deadline and Request for 15 Day Extension	<b>04-15-2015</b>	<b>04-15-2015</b>
Personal Property Rendition Deadline (15 Day Extension Expires)	04-30-2015	04-30-2015
Application Deadline – Exemption, Freeport, Ag-use, Pollution Control,	04-30-2015	04-30-2015

Certify Estimate Taxable Values to Entities	04-30-2015	04-30-2015
Mail Out of Appraisal Notices – Other than SFR Homestead Properties	05-01-2015	05-01-2015
Publish Notice about Taxpayers Protest Procedures	05-01-2015	05-15-2015
Mail Out of Mineral Appraisal Notices	05-04-2015	05-08-2015
Import Preliminary Mineral Roll	05-04-2015	05-08-2015
Mail Out of Business Personal Property Appraisal Notices	05-11-2015	05-15-2015
Personal Property Rendition Deadline (Request 30 Day Extension)	05-15-2015	05-15-2015
Update Webb-site with 2015 Preliminary Values	05-18-2015	05-19-2015
2015 Preliminary Appraisal Rolls Submission to ARB	05-21-2015	05-21-2015
Appraisal Review Board (ARB) Protest Hearings – (first hearing date)	05-26-2015	05-28-2015
Appraisal Review Board (ARB) Protest Hearings	05-26-2015	07-17-2015
Taxing Unit Challenge Deadline ( sec 41.04)	06-01-2015	06-01-2015
Protest Filing Deadline for initial mass mail out	06-01-2015	06-01-2015
Mineral and Personal Property Protest Filing Deadline	30 days after mail out	
Present 2016 Proposed Budget to Board of Directors	06-12-2015	06-12-2015
Import Certified Mineral Roll	07-13-2015	07-17-2015
Process and Close Protests Determined by ARB	07-15-2015	07-17-2015
PACS Recalculation, Error Checks and SQL-Checks (make corrections)	07-15-2015	07-17-2015
ARB meets 95 % and Approves Appraisal Roll	07-15-2015	07-17-2015
<b>Chief Appraiser Certifies Appraisal Roll to Entities</b>	<b>07-24-2015</b>	<b>07-24-2015</b>
EARS Submission of Property Values	08-01-2015	08-01-2015
Appraisal Review Board (ARB) – (monthly meeting September thru May)	3 <sup>rd</sup> Thursday of each month	

<b>2016 CALENDAR OF KEY EVENTS</b>		
<b>Event Description</b>	<b>Start Date</b>	<b>End Date</b>
Personal Property – September 1 <sup>st</sup> Inventory – Application Deadline	07-31-2015	07-31-2015
Comptroller Office – Sales Data Submission	08-01-2015	08-01-2015
Process Ag Rollbacks – Based on change in use per plats and inspections	08-01-2015	08-15-2015
Field Operations / Real Property – Mass Reappraisal (Physical Inspection / Pictometry Review)	08-01-2015	01-31-2016
Field Operations / Business Personal Property (Physical Inspection)	08-01-2015	02-28-2016
Create 2016 Appraisal Year Layer in CAMA (PACS) System	08-03-2015	08-07-2015
Comptroller's Office – final PVS results; address deficiencies	08-15-2015	08-15-2015
Personal Property – Inventory Appraisal Date (if requested timely)	09-01-2015	09-01-2015
Process New Plats (Create Accounts and Apply Land Schedules)	09-01-2015	01-31-2016
Education Courses / Management Training Program	09-01-2015	01-31-2016
AAAB – Meeting to discuss and collect agricultural data	09-07-2015	09-11-2015
Board of Directors – Approve 2016 Budget	09-15-2015	09-15-2015
Begin improvement cost data collection (local and vendors)	09-15-2015	10-17-2015
Ratio Study – Prior Year Final Performance Review and Identify Problematic Areas for Reappraisal	09-15-2015	09-30-2015
Comptroller's Office – PVS State Auditor	09-15-2015	10-17-2015
Test / Update improvement cost and depreciation schedules	10-15-2015	11-06-2015
AAAB – Meeting to discuss and collect agricultural data	10-12-2015	10-16-2015
Employee Performance Evaluations	11-01-2015	11-30-2015
Field Operations / Inspect New Plats (Land Development Phase)	11-01-2015	12-31-2015
AAAB – Meeting to discuss and collect agricultural data	11-09-2015	11-13-2015
Field Operations / Real Property – New Construction Inspection	12-01-2015	01-31-2016
AAAB – Meeting to discuss and collect agricultural data	12-07-2015	12-11-2015
Dealer Declarations – mail out	12-14-2015	12-18-2015

Field Operations / (high-valued permits – percent complete)	12-15-2015	01-08-2016
Field Operations / (commercial properties – record occupancy)	12-15-2015	01-08-2016
<b>Statutory Appraisal / Assessment / Tax Lien Date</b>	<b>01-01-2016</b>	<b>01-01-2016</b>
Business Personal Property Rendition Period	01-01-2016	04-15-2016
Field Operations / Next Inspections Flag Rechecks	01-04-2016	02-12-2016
Annual Applicants Abatements Historical – mail-out	01-11-2016	01-15-2016
Residential Inventory Applications – mail-out	01-11-2016	01-15-2016
Letter to Entities - New Abatements, Historical, and Annexations	01-11-2016	01-15-2016
AAAB – Meeting to discuss and collect agricultural data	01-11-2016	01-15-2016
Business Personal Property Rendition and Freeport Application – mail out	01-18-2016	01-22-2016
Ratio Study – Post Schedule Changes – Performance Review	01-18-2016	01-22-2016
Income & Expense Commercial Data Survey – mail out	01-18-2016	01-22-2016
Publish / Post Internet – Capitalization Rate ( Low Income Housing)	01-25-2016	01-29-2016
Comptroller's Office – Sales Data Submission	01-25-2016	01-29-2016
Agricultural Applications – mail out for new and reapply ag-use	01-25-2016	01-29-2016
Agricultural Survey – Data Collection for Ag Use Valuations	01-25-2016	01-29-2016
Comptroller's Office - receive and review PVS results; address deficiencies	01-31-2016	02-12-2016
VIT – Dealer's Inventory Declaration Deadline	01-31-2016	01-31-2016
Field Operations / Ag Application Inspections	02-01-2016	06-28-2016
Field Operations / Building Permits, Inquiries, Re-inspection of Problematic Market Areas, and Mobile Home Inspections	02-01-2016	03-14-2016
Publish Public Notices / Residential Inventory / BPP	02-01-2016	02-05-2016
Property Annexations	02-01-2016	02-05-2016
AAAB – Meeting to review agricultural value calculations	02-08-2016	02-12-2016
Homestead Application to New Residential Owners – (w/ Sales Surveys)	02-08-2016	02-12-2016
Abatements & Historical Deadline for processing	02-15-2016	02-19-2016
Residential Inventory Applications – mail-out reminder	02-15-2016	02-19-2016
Annual Applicants, Abatements, Historical (2 <sup>nd</sup> notice)	02-22-2016	02-26-2016
Agricultural Land Schedules – Deadline to update	03-01-2016	03-09-2016
Field Operations / All projects should be completed	03-01-2016	03-09-2016
Data Changes Submission Deadline – (ownership, schedules, new accts)	03-01-2016	03-09-2016
Ratio Study – Final adjustments to schedules and modifiers	03-01-2016	03-09-2016
Neighborhood Profile Reports – Review and Approve Valuations	03-01-2016	03-09-2016
Ratio Study – Final Report	03-09-2016	03-14-2016
Comptroller Office – PVS Appeals Deadline	03-09-2016	03-14-2016
Data Entry Deadline – PACS Lockdown	03-14-2016	03-15-2016
Comptroller Office – ARB Seminar	03-16-2016	04-15-2016
PACS Recalculation, Error Checks and SQL-Checks (make corrections)	03-16-2016	03-18-2016
Run Edit list of accounts to be noticed. (codes 25.19A and X25.19A)	03-16-2016	03-18-2016
Mail Out of Appraisal Notices – SFR Homestead Properties	04-01-2016	04-01-2016
Staff In-service – Protest Period Preparations	04-01-2016	04-01-2016
Notice of Completion to Entities – Section 26.01	04-01-2016	04-01-2016
ARB – Staff Informal Meetings w/ Property Owners	04-04-2016	07-20-2016
Residential Inventory Applications Deadline	04-15-2016	04-15-2016
Personal Property Rendition Deadline and Request for 15 Day Extension	<b>04-15-2016</b>	<b>04-15-2016</b>
Personal Property Rendition Deadline (15 Day Extension Expires)	04-30-2016	04-30-2016
Application Deadline – Exemption, Freeport, Ag-use, Pollution Control,	04-30-2016	04-30-2016
Certify Estimate Taxable Values to Entities	04-30-2016	04-30-2016
Mail Out of Appraisal Notices – Other than SFR Homestead Properties	05-01-2016	05-01-2016
Publish Notice about Taxpayers Protest Procedures	05-01-2016	05-15-2016
Mail Out of Mineral Appraisal Notices	05-02-2016	05-06-2016
Import Preliminary Mineral Roll	05-02-2016	05-06-2016

Mail Out of Business Personal Property Appraisal Notices	05-09-2016	05-13-2016
Personal Property Rendition Deadline (Request 30 Day Extension)	05-16-2016	05-16-2016
Update Webb-site with 2016 Preliminary Values	05-16-2016	05-17-2016
2016 Preliminary Appraisal Rolls Submission to ARB	05-19-2016	05-19-2016
Appraisal Review Board (ARB) Protest Hearings – (first hearing date)	05-24-2016	05-26-2016
Appraisal Review Board (ARB) Protest Hearings	05-24-2016	07-20-2016
Taxing Unit Challenge Deadline ( sec 41.04)	05-31-2016	05-31-2016
Protest Filing Deadline for initial mass mail out	05-31-2016	05-31-2016
Mineral and Personal Property Protest Filing Deadline	30 days after mail out	
Present 2016 Proposed Budget to Board of Directors	06-15-2016	06-15-2016
Import Certified Mineral Roll	07-11-2016	07-14-2016
Process and Close Protests Determined by ARB	07-19-2016	07-20-2016
PACS Recalculation, Error Checks and SQL-Checks (make corrections)	07-19-2016	07-20-2016
ARB meets 95 % and Approves Appraisal Roll	07-19-2016	07-20-2016
<b>Chief Appraiser Certifies Appraisal Roll to Entities</b>	<b>07-25-2016</b>	<b>07-25-2016</b>
EARS Submission of Property Values	08-01-2016	08-01-2016
Appraisal Review Board (ARB) – (monthly meeting September thru May)	3 <sup>rd</sup> Thursday of each month	

### ***Departmental Management Plans***

Pursuant to the attached Exhibits A\_i through A\_v, appraisal department supervisors prepared and presented departmental objective and specific action plans to ensure timely certification of the appraisal rolls. These plans are hereby incorporated into this reappraisal plan. Departmental production standards were reviewed, analyzed, and considered in the implementation of the undertaking of the reappraisal objectives.

## **Mass Appraisal System**

### ***Introduction***

The District purchased its Computer Assisted Mass Appraisal (CAMA) software “Property Appraisal and Collections System (PACS)” from True Automation, Inc. (TAI) in 2000. Since then, this software has undergone numerous updates and releases, and has evolved into multifunctional and robust appraisal software in the mass appraisal industry.

This software allows the appraisal districts to consolidate and centralize their appraisal database, thereby enabling efficient data storage, retrieval, management, and maintenance. Additionally, it facilitates the process of data entry and updates, and allows for data audits and queries. Furthermore, this software also allows for data imports and exports to / from third party software applications such as Access, Excel, Crystal Reports, and Query Analyzer.

After a short period of field testing in 2014 the District will begin a gradual implementation of the use of mobile devices (PACS Mobile) to streamline the data entry process by effectively eliminating in-house data entry. This new technology will enable



appraisers to make on-site updates during field inspections. Changes will be live and viewable by supervisors and can be audited or approved. Supervisors can give feedback via text message through the mobile device for instruction to the appraiser.

### ***CAMA System Revisions as Required***

Computer Assisted Mass Appraisal (CAMA) system revisions are specified by the District's management team, and scheduled with Information Systems (IS) personnel and the District's software vendor. The appraisal district is currently contracted with True Automation, Inc. for software services (**PACS**). All automated forms and IS procedures are reviewed routinely and revised as required. A detail description of these procedures in regards to the 2015 and 2016 appraisal years are noted throughout this report.

### ***Real Property Valuation***

Revisions to cost, income, and market models are specified, updated, and tested each appraisal year. Market area boundaries are reviewed and adjusted as indicated by growth patterns and market preferences. Cost schedules are tested with market data (sales) to ensure that the appraisal district is in compliance with TPTC, Section 23.011. Replacement cost new tables and depreciation tables are based on data from the Marshall Valuation Service publication. The resulting schedules are tested for accuracy and uniformity using ratio studies.

Land schedules are updated using current market data (sales) and then tested with ratio studies. Value modifiers are developed for property categories by market area and tested for applicability on improved property ratio study.

Income, expense, and occupancy data is updated in the income models for commercial property categories and market areas. Property use categories are reviewed to ensure their continued applicability. Capitalization rate studies are performed utilizing published sources and current sales data, when available. The resulting models are then tested using ratio studies.

### ***Personal Property Valuation***

Density and quality schedules are updated using renditions and Appraisal Review Board (ARB) hearing data received for the past appraisal year(s). Valuation procedures are reviewed, modified, and tested as necessary.

### ***Notification Process***

Appraisal notice forms under Texas Property Tax Code (TPTC), Section 25.19 are reviewed and edited for updates by the appraisal district management team. These revisions include updates from the Comptroller's Property Tax Division and any specific legislative changes as required. Additionally, the appraisal notice includes a copy of the "Comptroller's Taxpayers Rights, Remedies, and Responsibilities", notice of protest,

homestead application on residential properties, important property owner's information (10-point list).

Additional requirements established by TPTC Section 25.19 for mailing out notices of appraised value include properties with a value increase, new properties, and properties with values greater than the rendered value. The District, through the Board of Directors, has adopted a policy to mail a notice of appraised value to all properties with a change in value including a reduction in appraised value. Pursuant to 80<sup>th</sup> Legislature, changes under HB 3496 and 3036, the District is scheduled to mail out all real property notices by April 1<sup>st</sup> of each year. Notices for business personal, mineral, and agricultural-use properties under review are scheduled for mail out by mid-May.

### ***Hearing Process***

Appraisal Review Board (ARB) hearing schedules are reviewed and updated based on the volume of protests received. The District's goal is to certify the appraisal roll by July 25<sup>th</sup>, according to law. Standards of documentation to be used by District staff for informal and formal hearings are reviewed and amended as required to reflect current valuation processes.

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## **Pilot Study**

New and / or revised mass appraisal models are tested on randomly selected market areas. These model tests (sales ratio studies) are conducted each appraisal year. Actual test results are reviewed to determine the effectiveness and accuracy of the mass appraisal model. Those models not performing satisfactorily are refined and recalibrated to produce accurate and reliable market values. The procedures used for model specification and model calibration are in compliance with Uniform Standards of Professional Appraisal Practices, STANDARD RULE 6.

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## **Data Collection Requirements**

### ***Identification and Update of Relevant Characteristics Affecting Value***

Field and office procedures are reviewed and updated as needed for the data collection process. Activities scheduled for each appraisal year include; definition of market areas, identification of new construction, demolitions, re-models, re-inspection of problematic market areas, and re-inspection of the universe of properties on a specific three (3) year cycle, as per TPTC Section 25.18. Real property site characteristics include, but are not limited to, land size and topography. Improvement characteristics include, but are not limited to, square footage of living area and other improvement amenities, year built, construction quality, and building condition.

**Defining Market Areas**

According to The Dictionary of Real Estate Appraisal, 3<sup>rd</sup> Edition, the market area is defined as “the geographic or locational delineation of the market for a specific category of real estate; i.e., the area in which alternative, similar properties effectively compete with the subject property in the minds of probable, potential purchasers and users”. The District staff groups properties by market area (neighborhoods/subdivisions) for the purposes of valuation and analysis. Additionally, in consideration to market characteristics and the specific life cycle of the neighborhood in compliance with USPAP Standards, the District staff assigns neighborhood and subdivision codes to comparable properties conforming to the definition of a market area.

Currently, the District staff has established over 900 subdivision codes and more than 330 neighborhood codes based on the property’s primary use which is either residential or commercial. This enables the District to recognize and appropriately adjust the social, economic, and governmental factors affecting each property type.

Laredo Independent School District (LISD) neighborhood codes are created based on a grid system (reference Exhibit “F”) using a numbering sequence from 1002 through 4170. United Independent School District (UISD) neighborhood codes are based on subdivision groups with common characteristics. Exhibit “E” is a cross reference guide of subdivisions assigned into neighborhoods.

The county’s rural area is delineated into three (3) sections in order to manage these numerous accounts. The three areas are Rural Area Northwest (RANW1), Rural Area Northeast (RANE2), and Rural Area Southeast (RASE3).

All neighborhood codes begin with a comprehensible acronym for easy and quick identification, *for example*:

1001 – 1095	Quad I – Western Division
2005 – 2060	Quad II – Eastern Division
3065 – 3100	Quad III – Eastern Division
4107 – 4170	Quad IV – Eastern Division
CBD	Central Business District, Downtown Area
CD	Commercial District, Main Artery
IP	Industrial Parks
DM	Del Mar Area
EL	East Laredo Area
HS	Hillside Area
MR	Mines Road Area
NL	North Laredo Area
RC	Residential Condos
SL	South Laredo Area

## ***New Construction***

Field and office procedures for new construction are identified and revised as needed in order to complete the data collection phase. New subdivision plats, building permits, and vacant lot listings are used to identify and appraise new construction. Building permit data received from the City of Laredo is confirmed and uploaded into PACS. Appraisal staff identifies and links the permit data to their respective real property parcel. Building plans and / or blueprints are obtained when necessary, and dimensions collected in the field are verified and data entered into PACS by appraisal staff. Subdivisions recognized as under development or growth are assigned for physical inspection through the vacant lot listing for a “lot by lot” review to ensure all new structures are appraised. Based on the new construction projections, annual appraisal activities are scheduled and entered into the calendar of key events for each appraisal year. New construction is scheduled to be appraised between December 1<sup>st</sup> and January 31<sup>st</sup>.

## ***Remodeling***

Market areas identified as experiencing revitalization due to a high number of building permits for improvement additions and remodeling are scheduled for field inspections.

Upon completing the update of the property records, appraised values are tested with ratio studies for accuracy and uniformity. These field activities are also posted in the calendar of key events and are monitored carefully to meet the established deadlines. Building permits for additions and remodeling are scheduled to be inspected between February 1<sup>st</sup> and March 15<sup>th</sup>.

## ***Re-inspection of Problematic Market Areas***

Market areas with high or low protest volumes, high or low sales ratios, or high coefficients of dispersion are identified as potentially problematic areas and are scheduled for reappraisal accordingly. Additional sales data is researched and verified as applicable. In the absence of adequate market data, clusters of comparable neighborhoods are identified and linked for use in valuation and defense. These activities are also posted in the calendar of key events and are monitored carefully to meet the established deadlines. Problematic market areas are scheduled to be appraised between February 1<sup>st</sup> and March 15<sup>th</sup>.

## ***Re-inspection of Universe of Properties***

The International Association of Assessing Officers *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of 4 - 6 years; however, the TPTC mandates that appraisal districts re-inspect properties at least once every three years. The District, through this reappraisal plan, abides to this mandate. The District utilizes Pictometry and Google Maps to review the property characteristics and measurements thereby facilitating desktop appraisal. Field inspections are performed as needed to verify condition and measurements. Field production standards are established, and procedures are monitored and tested to meet field review deadlines. Properties identified within Exhibit “A\_i” through “A\_v”, and scheduled for review and / or re-inspection in Appraisal Years 2015 and 2016 are completed between August 1<sup>st</sup> and November 30<sup>th</sup>. These dates are also noted on the

calendar of key events as part of the field operation. The re-inspection of the Universe of Properties is also known as mass appraisal.

LISD and UISD are re-inspected on a three (3) year cycle. LISD is experiencing rapid change and / or revitalization of neighborhoods. UISD, on the other hand, is experiencing growth in new developments and existing neighborhoods are categorized as either stable or growth. Webb Consolidated Independent School District (WCISD), Townsites, and Ranchettes (Colonias) are re-inspected on a two (2) year cycle due to the lack of a building permit system.

### ***Field and Office Verification of Sales Data and Property Characteristics***

The District staff follows the International Association of Assessing Officers Standard on Ratio Studies and Standard on Verification and Adjustment of Sales to verify, screen, and capture sales data. Sales not meeting the definition of “arms-length-transactions” are identified as “disqualified sales” in order to be excluded from ratio studies. The District maintains all sales data in PACS and utilizes a sales coding system that identifies the sales as residential, commercial, or vacant land. This coding system is used to perform ratio studies by market area and property types. Additionally, the District uses Structured Query Language (SQL) scripts to audit the sales data to ensure accuracy and reliability.

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## **Valuation**

Valuation models are specified and calibrated in compliance with the supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice using market analysis of comparable sales and locally tested cost data, income and expense data, and information gathered from renditions. The calculated property values are tested for accuracy and uniformity using ratio studies by market area and property type each appraisal year to reflect the local market. Performance standards utilized are those established by the IAAO Standard on Ratio Studies.

Below are the details of the planned valuation methods by department and / or property type:

### ***Residential Real Property***

#### **Cost Approach**

The District uses a hybrid cost-market approach when valuing residential properties. The comparative unit, also known as the square-foot method, is used to develop a basic cost of a structure. Adjustments are then made for additional amenities on each individual property based upon characteristics that affect value in the market. The District’s cost tables are based upon national cost data obtained from the Marshall Valuation Service. This national cost data is then appropriately adjusted to reflect

current local labor and material costs. Market area adjustment factors are developed from appraisal statistics provided by ratio studies to ensure that estimated values reflect both the supply and demand side of the market in each specific neighborhood and subdivision. The following equation is the hybrid model used by the District:

$$MV = [LV * MAF] + [RCNLD * MAF]$$

In applying the calculations to the aforementioned model, the District staff values the land as though vacant and adjusts accordingly with market adjustment factors (MAF). Staff also considers the land's highest and best use (with few exceptions as identified within the TPTC). The replacement cost new less depreciation (RCNLD) of the improvements is multiplied by the appropriate market adjustment factor (MAF) to arrive at a current improvement value. The current improvement value is then added to the land value (LV) to arrive at an estimated market value (MV). MAFs are applied uniformly within market areas to account for market preferences affecting value in each location throughout the District.

Residential land is appraised using square foot or acreage method of appraisal. The individual method utilized in each neighborhood is designed to mirror the market in that area. As such, the chosen method for each individual neighborhood is selected based upon the way properties are being sold or based upon the method that best accounts for the perceived differences among the universe of properties. There are six accepted methods for land valuation; the comparable sales approach, allocation by abstraction, allocation by ratio, the capitalization of ground rent, land residual technique, and anticipated use / development method. The District utilizes elements from all of these land valuation methods depending upon market area and availability of market data. The District employs the allocation methods to establish land values in a neighborhood where vacant land sales are insufficient. Land value adjustments are made when uniformity standards are not realized or land-to-building ratios become disproportionate. The appraisers will develop and / or assign land tables to each market area. Land characteristics adjustments are applied to individual properties, as necessary, to adjust for such influences as view, shape, size, topography, and any other characteristics that affect value in a market area.

The sales used to determine the MAFs reflect the market influences and conditions for the specified market areas, thus producing more representative values. The MAF calculated for each market area is applied uniformly to all properties within that area. A second set of ratio study statistics is generated to compare the appraisal level and uniformity of values in the neighborhood.

### **Sales Comparison Approach**

Property Appraisal and Assessment Administration (published by IAAO, 1990) indicates that in the absence of confirmed sales price of the subject property, sales prices of comparable properties are considered as the best indicator to establish market value. The sales comparison approach reflects the market behavior by comparing the appraised property with comparable properties that have recently sold within the same

or similar neighborhood. These comparable properties sales prices are then adjusted for differences to reflect the subject property's characteristics. Market value for the subject property is estimated from the adjusted sales prices of comparable properties.

At present, while appraising single family residential properties via mass appraisal techniques, the District does not develop market value estimates using the traditional sales comparison approach. The District's software package allows for the creation of sales comparison grids that facilitates adjustments for differences in characteristics. These sales grids are generated and utilized most frequently during the appeal process.

### **Income Approach**

The income approach is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its economic life. In other words, current market value is the estimated present value of future benefits. The appraiser must estimate the income a property is capable of generating, deduct allowable expenses, and convert the net operating income into an estimate of current market value. Under the income approach model the current market value is calculated by dividing the income by the capitalization rate as shown in the formula below:

$$\text{Value} = \text{Income} / \text{Rate}$$

The income approach is most suitable for property types that are purchased and held for the purpose of producing income, such as apartments, commercial buildings, and office buildings. This approach is not conducive in the valuation of single-family residential properties, as these properties are purchased for personal usage and therefore, neither routinely nor predictably generate an income stream.

### ***Inventory Residential Property***

Residential property (vacant or improved) held as inventory is appraised in compliance with TPTC Section 23.12 (a).

In general, the District uses its land value estimates and the actual itemized construction, labor, and material costs, plus other soft or indirect costs to estimate market value of the inventory as of the appraisal date. The market values of improved inventory are reviewed annually and inventory adjustments are updated when ownership transfers from the developer or builder.

Vacant residential lot inventory are valued using a discounted cash flow formula that considers value relative to the income or cash flow derived from the sale of the lots, an appropriate discount rate, and the amount of time it takes to sell the lots. District staff mails residential inventory renditions to developers and builders. TPTC establishes the deadline to file a residential inventory application as April 15<sup>th</sup>. However, since there is penalty for developers or builders to render their inventory timely, most of the inventory discounts are applied as a result of an Appraisal Review Board (ARB) protest process.

# **Commercial and Multifamily Real Property**

## **Cost Approach**

The cost approach to value is applied using the comparative unit, or square foot method of estimating cost. The following is the basic model that the District utilizes when employing the cost approach:

$$MV = LV + RCNLD$$

Where MV = Market Value, LV = Land Value and RCNLD = Replacement Cost New less Depreciation. This methodology involves the use of national sources of cost data as well as actual cost information gathered from the local market whenever possible. Cost models utilized by the District are based on data obtained from Marshall Valuation Service. These costs include comparative base rates, per unit adjustments, and lump sum adjustments as appropriate and necessary to account for the specific factors affecting value. Time and location modifiers are applied as necessary to adjust cost data to reflect specific market conditions and changes in costs over a period of time. A cost estimate is generated by the appraisal staff by applying cost schedules to the specific characteristics of the subject property.

Depreciation schedules are based on the expected economic life and present conditions of each major class of commercial property. These schedules are developed using data referenced in Marshall and Swift publications. These schedules are tested annually to ensure that they reflect the current market conditions in Webb County. The actual and effective age of improvements are judged by an appraiser and recorded for future references. Effective age of improvements is estimated based on their use, remaining economic life, present condition, and competitive position in the marketplace. These adjustments are generally determined during the mass appraisal process.

Adjustment factors such as external and / or functional obsolescence are applied to properties as needed, based on market data studies. Using these ratio studies and market data analysis, adjustment factors are established and applied to a specific property type or location. Accuracy in the development of the cost schedules, condition ratings, and depreciation schedules usually minimizes the necessity of these types of adjustment factors. The total depreciation, also expressed as the loss in value from all causes, is subtracted from the replacement cost new of the improvement to arrive at a replacement cost new less depreciation (RCNLD).

The cost approach requires the District to appraise the land using one of the six acceptable methods of land valuation: the comparable sales approach, allocation by abstraction, allocation by ratio, the capitalization of ground rent, land residual technique, and anticipated use / development method. Once the land is appraised using the most appropriate method, the resulting land value is added to the RCNLD of the improvements to yield an estimate of market value via the cost approach. Any estimate of value computed by the cost approach is made in compliance with TPTC Section 23.011.



## **Sales Comparison Approach**

Pertinent data from actual sales is obtained throughout the year and the appraisal staff analyzes the information gathered. This data is utilized in all aspects of the appraisal process.

Sales of similar properties provide a basis for the test of depreciation schedules used in the cost approach, rates and multipliers used in the income approach, and as a direct comparison in the sales comparable approach. Sales data is also used in ratio studies, which provides the appraiser a means of judging the present appraisal level and uniformity of the appraised values. The ratio studies conducted on commercial properties are in compliance with the current IAAO Standard on Ratio Studies.

In compliance with TPTC Section 23.013 the market data is gathered and analyzed by the appraisal staff. The cost and income models are calibrated annually and applied to all commercial properties in the District as appropriate.

## **Income Approach**

The income approach to value is applied to real properties that are typically viewed by market participants as income producing. Thus, the price paid for a property is directly related to the amount of income the property is capable of producing. The commercial appraisal staff utilizes income and expense data furnished by property owners, data collected by staff, and information from local market study publications. Income models by property use and market area are developed for use in valuation.

The following model is the basis for commercial property valuation by the income approach:

$$\text{PGR} - \text{V \& C} = \text{EGR}$$

$$\text{EGR} + \text{SI} = \text{EGI}$$

$$\text{EGI} - (\text{Allowable EXP} + \text{Reserves for Replacement}) = \text{NOI}$$

$$\text{NOI} / \text{Capitalization Rate} = \text{Estimate of Value}$$

This income model is the process of capitalizing Net Operating Income (NOI) to an estimate of value, known as Direct Capitalization, and is used in the above income approach model.

The process involves estimating the Potential Gross Rent (PGR) of the subject property under prudent management. Market derived vacancy and collection (V&C) losses are subtracted from PGR to arrive at Effective Gross Rent (EGR). Any Secondary Income (SI) from other sources within the property such as; vending machines, laundry equipment, parking space fees, etc. are added to the EGR to yield an estimate of Effective Gross Income (EGI). Allowable expenses (EXP) and reserves for replacement are then subtracted from the EGI to yield Net Operating Income (NOI). Allowable expenses (EXP) are the annual expenses necessary to operate the property effectively

to achieve the projected level of EGI. These expenses vary by property type and are researched by the commercial appraisal staff. Reserves for replacement are estimated by amortizing the cost of replacing building components whose economic lives are shorter than overall economic life of the improvement (carpets, roof cover, air conditioning, etc.). Generally, these reserves are calculated by either dividing the replacement cost new of the item by its economic life, a flat reserve amount per unit justified by the market, or a percentage of EGI; whichever is deemed appropriate.

The resulting NOI is then divided by a capitalization rate to convert the income stream into an estimate of market value. Capitalization rates vary by property types, location, quality, condition, design, age, etc. Capitalization rates are derived from the market using one of the following methods; summation method, band-of-investment method, or debt coverage ratio method. These capitalization rates can also be obtained from published sources for similar properties.

In valuing property via the income approach, the District considers the income characteristics of all properties as data becomes available. Adjustments are made as necessary and the models, schedules, and value indications developed are made in compliance with TPTC, Section 23.012.

### ***Utilities, Railroads, And Pipelines***

The Webb County Appraisal District contracts an appraisal firm with the expertise necessary for the valuation of utility, railroad, and pipeline properties. These properties are reappraised annually by the firm using recognized methods and techniques as required by the Uniform Standards of Professional Appraisal Practice. The appraisal models considered in the valuation of these properties are:

MV = RCNLD

And

Allocated Unit Appraisal

Values produced by these models are selected based upon the method that is deemed most appropriate by property type; and the property value is then allocated to the taxing entities.

The appraisal firm considers all factors affecting value, conducts physical inspections as necessary, researches information from published sources, and receives copies of renditions from property owners in the development of their appraisal. Based on the information gathered in these processes, data characteristics of these properties are updated annually in compliance with TPTC requirements.

### ***Mineral Interests***

The Webb County Appraisal District contracts an appraisal firm with the expertise necessary for the appraisal of oil and gas properties. The appraisal firm reappraises these properties annually.

The appraisal firm utilizes a form of yield capitalization of the income approach called Discounted Cash Flow (DCF) analysis in order to accurately value these interests. The factors affecting the value of mineral interests include reserve estimates, production volume and pattern, product prices, operator expenses, and the discount rates applied to discount future income into an indication of present worth.

The subsurface nature of mineral reserves makes physical inspection unfeasible to collect data. The appraisal firm thus collects data from the Texas Railroad Commission, Comptroller of Public Accounts, renditions from owners, published sources, and data services to identify characteristics affecting value. All of the information gathered is considered while estimating the value of mineral interests.

### ***Special Valuation Properties***

The Webb County Appraisal District appraises agricultural and wildlife management land in compliance with the Comptroller's Manual for the Appraisal of Agricultural Land. This manual prescribes that the cash lease and the share lease appraisal methods are most appropriate when developing productivity value estimates.

The cash lease method is a modified income approach method using the lease amount (income per acre) minus expenses of the land owner to yield the "net-to-land" value per acre. "Net-to-land" values are averaged for a five-year period to give an average "net-to-land" factor that is then divided by an appropriate capitalization rate for the year to give a value per class of agricultural production. These classes are determined from field inspections, applications, and agricultural activity. The agriculture appraisal staff collects lease data from owners and lessees on an ongoing basis in order to develop "net-to-land" figures by agricultural classification.

### ***Business and Industrial Tangible Personal Property***

Business and Industrial Personal Properties are appraised each year by the District's appraisal staff. The business personal property department identifies new businesses to be added to the roll, process relocated and closed businesses, and reviews property characteristics through field inspections. Once pertinent data is updated in the system, property rendition forms are mailed to owners to allow them to declare their taxable personal property in compliance with the State law. The information obtained from renditions is utilized by the District to develop an estimate of market value. Generally, estimates of value developed for industrial and personal property are produced by early May of each appraisal year. The appraisal notices for these property types are mailed mid-May for each year.

### ***Cost Approach***

The cost approach method is most appropriate to appraise business and industrial personal property. Cost schedules (models) are developed, updated, and maintained annually by the District's staff, using actual cost data obtained from renditions. These schedules reflect a replacement cost new (RCN) per applicable unit for a specific category of assets and are applied to businesses based on a Standard Industrial

Classification (SIC) code system. The schedules are tested in accordance with the accepted methods and techniques, and revised as needed.

The schedules are used specifically to estimate the value of new accounts for which the property owner failed to file the rendition. Furthermore, schedules are also utilized to test renditions filed by property owners and / or their agents. In the event property rendition information deviates significantly from the schedule, further review of the property may be conducted.

Depreciation schedules for furniture, fixtures, and equipment as developed by District staff in accordance with Marshall and Swift and State Schedules are used to ensure that estimated values are uniform and consistent with the market. RCN and depreciation factors are utilized to develop value estimates using the following formula:

$$MV = RCN \times \text{Depreciation Factor}$$

Leased equipment and multi-location assets are also valued using original costs and depreciation schedules mentioned above.

Inventory is always appraised at cost; however typical depreciation for shrinkage and obsolescence can be applied upon request once reviewed and approved.

### **Sales Comparison Approach**

Business personal property is typically sold as part of the overall business, which makes this approach less suitable for valuing furniture, fixtures, equipment, and inventory. This approach is generally suitable for the valuation of certain types of vehicles and heavy equipment based on data derived from recognized sources such as NADA and Infonation. All personal property sales are considered, and appropriate weight is given based upon individual characteristics of the property.

### **Income Approach**

Considering the difficulty in estimating future net benefits, the income approach has limited use in the appraisal of machinery, equipment, furniture, fixtures, and leasehold improvements, with an exception of leased equipment. If reliable data on equipment leases is available, the income approach may be used to estimate the fair market value of the equipment.

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## **Mass Appraisal Report**

This reappraisal plan specifies the scope of work planned by the Webb County Appraisal District in order to develop the appraisal roll for the 2015 – 2016 appraisal years. For each appraisal year the District prepares the USPAP required Mass Appraisal Report which gets 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 in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice, and the signed certification by the Chief Appraiser is in compliance with STANDARD RULE 6-9 of USPAP.

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## Value Defense

The appeals process starts with the mailing of notices of appraised value to property owners. The property owner has the right to appeal any item on the notice. Once an appeal is filed with the District, a case number is assigned and is scheduled for a formal hearing with the Appraisal Review Board (ARB). District staff is assigned the case and prepares the evidence packet supporting the appraisal. Staff contacts property owner requesting an informal visit prior to the formal hearing date.

During the informal meeting, the property owner presents their concerns over the property under appeal. Owner and staff review the property characteristics such as living area, lot size, improvement quality built, and condition. District staff considers owners data presented and discusses the packet in support of appraisal. The property owner may elect to proceed to the formal hearing, settle the appeal based on value adjustment and / or withdrawal the appeal without any change in value.

If the property owner elects to appear before the ARB, the setting at the hearing is considered very informal and amicable in nature. Property owner is allowed to present their evidence, and then District presents their evidence. The ARB makes a determination based on the evidence presented concluding the formal hearing.

Pursuant to TPTC Section 41.43, the appraisal district has the burden to establish the market value of the property by a preponderance of the evidence. Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal Appraisal Review Board (ARB) hearings is identified and tested.

Depending on the type of property under protest, different types of evidence are used by the District during the informal and formal hearings. Additionally, the District updates the types of evidence provided to an owner, agent, and / or the Appraisal Review Board (ARB) to be in compliance with the valuation procedures utilized. Some examples of the evidence that may be used include, but are not limited to:

1. Limited property sales information in support of value defense
2. Summaries/Conclusions of sales analysis
3. Property sales adjustment grids
4. Property equity adjustment grids
5. Gross Rent / Income Multiplier data
6. Pro forma and actual income data
7. Property characteristics data including photos as applicable
8. Aerial photography

9. Cost approach reports as applicable
  10. Property renditions as applicable
  11. Published reports regarding cost, market, or income data
  12. Schedules and / or models utilized
  13. Any other non-confidential information collected by the District
- 

## Summary

The 2015-2016 Reappraisal Plan identifies the District's scope of responsibilities, reappraisal cycles, procedures and processes to meet the District's annual appraisal requirements.

**Disclaimer:** *Failure to identify a process or a property type within this report does not prevent, nullify, limit or affect the District's scope and procedure to appraise the property. This plan is subject to updates and modifications as needed. Any modification necessary prior to the end of appraisal year 2016 will be reported to the Board of Directors at the next scheduled meeting date.*

Below is a list of activities identified within this report that the District will be performing in the mass appraisal process for 2015 and 2016 appraisal year.

- All properties are appraised at market value
- Inspect properties with building permits
- Inspect new subdivisions
- Inspect areas identified for annual inspection
- Update property characteristics within 3-yr cycle
- Analyze real estate market annually
- Perform ratio studies (September, February, March)
- Test and update appraisal schedules
- Reappraise problematic areas identified
- Update appraisal value to reflect current market
- Process renditions and agricultural use applications
- Identify and appraise new businesses

## ***Limiting Conditions***


The appraised value estimates provided by the Webb County Appraisal District are subject to the following conditions:

- The appraisals are prepared exclusively for ad valorem tax purposes.
- The property characteristics data upon which the appraisals are based are assumed to be correct and are updated based on this reappraisal plan.
- Sales transaction validations are attempted; however sales data is obtained through different sources and is considered reliable.
- Mass appraisal involves the division of tasks therefore significant mass appraisal assistance will be provided by departmental appraisal staff identified within this report

## ***Certification Statement***

This reappraisal plan complies with Section 25.18 of the Texas Property Tax Code and with Standard 6 of the Uniform Standards of Professional Appraisal Practice.

I, Roberto Valdez, Deputy Chief Appraiser for Webb County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by my department staff has been included in this reappraisal plan to the best of my knowledge and belief.

  
\_\_\_\_\_  
Roberto Valdez,  
Deputy Chief Appraiser

  
\_\_\_\_\_  
Date

# **WEBB COUNTY APPRAISAL DISTRICT**



**2015 – 2016  
Residential  
Management Plan  
Exhibit “A\_i”**





# Webb County Appraisal District 2015-2016 Management Plan

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## Residential Department

### Scope of Work (General Data)

The responsibility of the residential department is to appraise all residential properties which includes, but is not limited to, real property and mobile homes as of January 1<sup>st</sup> of each year. The residential department currently maintains and updates a total of 65,596 accounts. The Residential department consists of two areas, the real property subdivision for a total of 54,105 accounts and the mobile home subdivision for a total of 11,491 accounts.

For 2015-2016, in order to appraise mobile homes and land account uniformly and concurrently, the residential department has implemented the following changes.

- Mobile Homes within the Eastern, Western, Central West, Hilltop, Moreno, Larga Vista and El Rancho will be reappraised once every three years since these areas have minimum changes.
- Mobile homes subdivisions were created to identify areas with large amounts of mobile home versus real property improved lots. Due to the mobility of mobile homes in these areas; the department will reappraise every other year.

The residential department currently has one supervisor, one assistant supervisor and a total of ten appraisers within its department. In addition, one appraiser (not inclusive) currently serves two duties, residential appraiser and records retention specialist.

### Appraisal Activities

#### ***Procedures for Collecting and Validating Data***

The residential department's appraisal activities include appraisal of property through field inspections and through desk review utilizing *Pictometry*, an aerial photography program. Other reliable means of identifying property include deeds, surveys, maps, fee appraisals and blue prints to name a few.

### Mass Appraisal

Real Property

August --- November

Mass appraisal is the first of the appraisal activities assigned at the beginning of the new appraisal year, typically in August. Pursuant to Section 25.18 of the *Texas Property Tax Code*, our reappraisal plan schedules approximately one-third (1/3) of the residential properties, this activity usually extends through early November. The reappraisal plan schedules the residential department to reappraise 21,375 real parcels for appraisal year 2015 and 18,361 for 2016. To be able to equalize the amount of accounts each year and to be able to work by neighborhood, some accounts will be reappraised in consecutive years.

## **Mobile Home Subdivision**

February---March

The mass appraisal of mobile home subdivisions are typically assigned in mid February and extend until mid to late March. The residential department maintains approximately 11,491 mobile home subdivision accounts, of which 6,742 are real property accounts and 4,749 are personal property (mobile home) accounts. The real property accounts in the mobile home subdivision may include a mobile home, an addition to the mobile home and/or an improvement such as a house, a carport, or a storage room, etc. The residential department is scheduled to reappraise a total of 6,076 accounts for 2015 and 5,162 for 2016.

## **Real Property and Mobile Home Subdivision**

In mass appraisal, the appraiser and / or the team (appraisers) will review the assigned subdivision, parcel by parcel, through *Pictometry and / or Google Maps*. The appraisers' duties include the verification of measurements of all improvements physically located on the parcel are listed accordingly on the appraisal record. If any discrepancies are found, the appraiser identifies the discrepancy to the best of their ability and adds it to the appraisal record. When necessary, the appraiser will conduct field inspections if unable to view the improvements completely through Pictometry due to obstructed views. The use of Pictometry has been proven to be a great tool for the appraiser by allowing the appraiser to conduct a more thorough review of the property in which building permit information was missing or altogether excluded from the property.

## **New Construction**

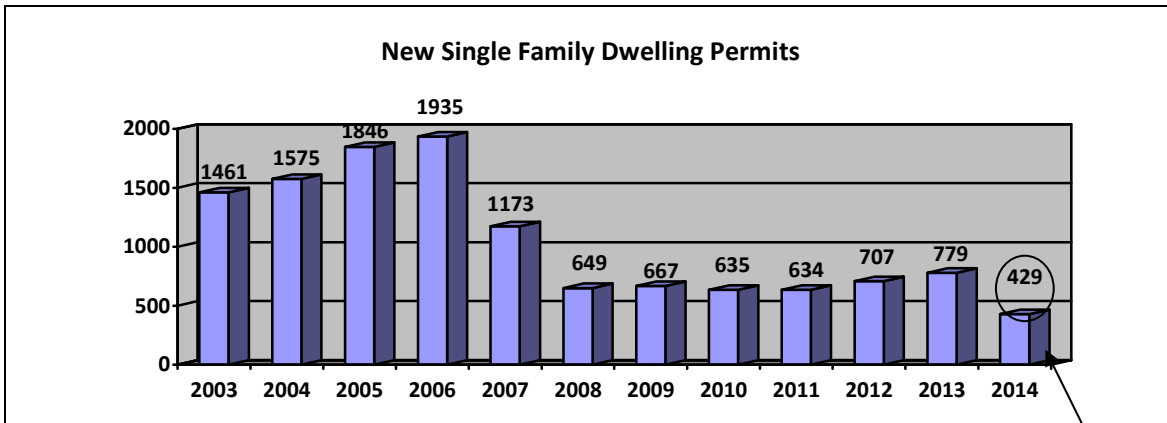
December---January

The field inspection for new construction is scheduled for December and will extend through January of the following year. Reports entitled "Vacant Lot Listing", are generated which identifies residential lots within a subdivision, that the District currently has listed as vacant. The reports are then assigned to the appraisers for identification of new improvements.

The appraiser will inspect "drive" the assigned subdivision and identify, on the generated report, whether the lot is vacant or improved. If improved, then the appraiser will also take images and complete the fieldwork inspection report to determine the percentage of completion of the new improvement. The images will be uploaded to the respective accounts, typically upon arrival.

Upon the completion of identifying the new construction which needs to be assessed for the current appraisal year, an appraiser or a team of appraisers will revisit the properties to determine the square footage, quality of construction, amenities characteristics and any other relevant information needed.

The graph below illustrates the history of new single family dwelling permits issued by the City of Laredo it demonstrates a decline from 2006 to 2011. An indication of recovery began in 2012 and has since demonstrated a slight increase.



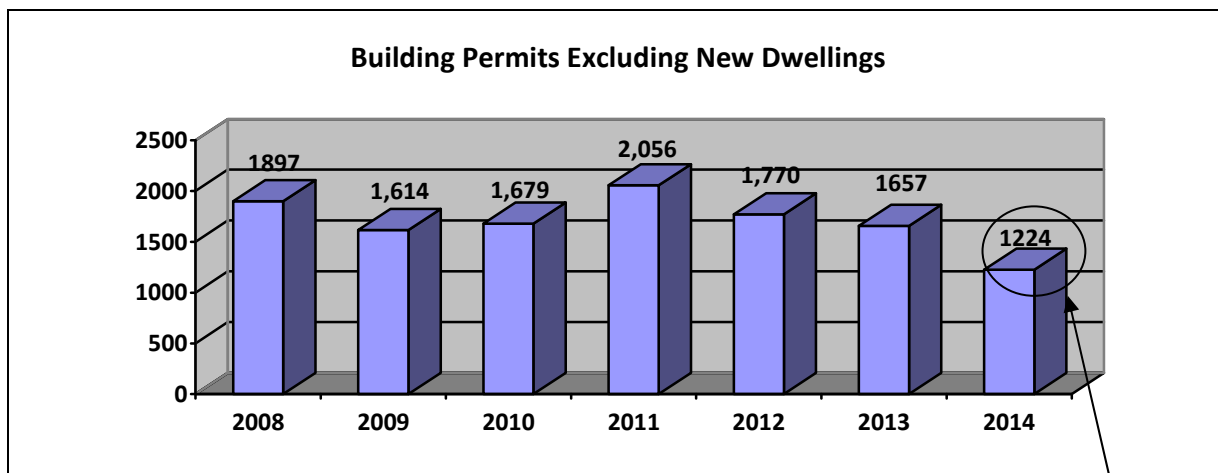
\*Source: City of Laredo Building Permit Department

2014 Number reflected is as of June. Mid-year 2013, 67 permits were issued.

## Re-Inspections, Building Permits, Addition and Remodels January---March

The field inspections of properties which have been “flagged” for a re-inspection typically begin in January and extend through March. There are several reasons for re-inspections of properties such as to identify the percentage of completion of an incomplete construction, to verify if repairs were made to existing improvements, on-going remodeling of improvements, or to review the market within a general neighborhood or subdivision. Using previous years’ data, we anticipate approximately 1,500 residential accounts scheduled for re-inspection for 2015 and 2016 appraisal year.

Building permit information is obtained from the City of Laredo Building Department and is uploaded, then linked to the respective accounts. Building permits are documents which gives the property owner permission to build. Building permit information includes, but is not limited to, new construction, additions, swimming pools, remodeling, demolitions, and mobile home installations. Once the information is linked, the appraisal records and / or building permits are printed and assigned to the appraiser for field inspection of these properties. Approximately 1,870 building permits not including new single family dwellings were field inspected during appraisal year 2014. Therefore, using this data as a guide, we anticipate an increase in building permits for appraisal year 2015 and 2016.



\*Source: City of Laredo Building Permit Department

2014 Number reflected is as of June

## **Sources of Data**

The sources of data collection and verification include, but are not limited to, information collected in the field such as sales flyers, publications such as the “*Real Estate Source*” containing sales notices and other pertinent information, fee appraisals, building permit information obtained from the City of Laredo building department, correspondence from the taxing units, and property owners’ correspondence via e-mail, fax or by letter.

*Pictometry* and Google Maps are valuable sources of information because they allow the appraiser to view oblique imagery; therefore, they are frequently used to verify and obtain exterior measurements. Another reliable source is images taken by the appraiser during the field inspections. These images are linked to their respective accounts and assist in the verification of data during the reappraisal season as well as during protest season.

Sources utilized for the appraisal of mobile homes are the NADA Appraisal Guide and the Texas Department of Housing and Community Affairs (TDHCA) website. The TDHCA website assists in verifying current ownership of mobile home titles. It also assists in identifying the location of the installation of mobile homes. The NADA Appraisal Guide is used to establish the “book” value of a mobile home by entering specific information such as year manufactured, model, mobile home size, and current condition. This source is also used to prepare estimates of value used at the protest level.

## **Data Maintenance**

Data entry is the final step for each individual appraisal assignment. After all field inspections have been completed, the appraiser then creates a batch report that records all data changes and / or updates which they identified through that particular assignment. Data entry includes, but is not limited to, entering / updating sketches, adding field inspection notes, uploading current images, updating last appraiser and last inspection date, and updating state codes. The appraiser is also responsible for scanning the appraisal field inspection records and linking them to their respective accounts. Once scanned, these appraisal records are boxed and will follow the approved record retention schedule.

## **Highest and Best Use**

In order to complete the highest and best use analysis of a property, an appraiser must estimate its highest and best use as if the land were vacant. This estimate ignores the value and restrictions created by any existing improvements. It is the highest value the land could have if it were available for any legal, physically possible and economically feasible type of development.

The highest and best use of residential property is typically its current use. This is partly due to the fact that residential development through the use of deed restrictions and city zoning will exclude all other land uses. An appraiser’s identification of a property’s highest and best use is always a statement of opinion and not a statement of fact.

## **Performance Audits**

Auditing of the appraisers' field work and data entry is necessary in order to ensure the appraisers are following appraisal procedures but also to identify areas within the procedures that may need to be revised. The Webb County Appraisal District added a new position (Quality Control Administrator) in order to ensure accuracy and integrity of the data available to the general public and taxing entities of Webb County.

The independent performance audits will be performed by the Quality Control Administrator (QCA). The QCA will be responsible for implementing and conducting the District's quality control and audit program. The audit process will consist of an in-office data review that validates the completeness and accuracy of the data collected and entered during field inspection. The scope of work to be performed for each review will vary, and will be dependent on each employee's level of certification with the Texas Department of Licensing Regulation. By doing so, the District will ensure that each review is proportionate to staff's level of experience, and will allow for an efficient and thorough review of all data. The following guidelines have been adopted by the District in accordance with IAAO standards, and provide the scope of work to be performed based on staff's level of experience:

- Level I (new hire) appraisers will be audited at a rate of 20% of their assignments.
- Level II appraisers will be audited at a rate of 15% of their assignments.
- Level III appraisers will be audited at a rate of 10% of their assignments.
- Level IV appraisers will be audited at a rate of 5% of their assignments.

There are several other ways in which an appraiser may be audited.

1. Spot checks
2. Batch Report Summary
3. Appraisal Activities Summary
4. Last Appraiser by Hood(by Map)

## Residential Department Staff

<b>Name</b>	<b>Title</b>
Leticia M. Pena, RPA	Residential Appraisal Supervisor
Jaime Olivo, RPA	Asst. Residential Appraisal Supervisor
Monica Martinez, RPA	Residential Property Appraiser
Javier Mejia, RPA	Residential Property Appraiser
Juan C Flores, RPA	Residential Property Appraiser
Jessica Mercado, RPA	Residential Property Appraiser
Melody Zapata	Residential Property Appraiser
Denise Montes	Residential Property Appraiser
Joshua Zamarripa	Residential Property Appraiser
Eddie Rendon	Residential Property Appraiser
Vanessa Salazar	Residential Property Appraiser
Robert Snyder	Residential Property Appraiser
Raymundo Guevara	Residential Property Appraiser /Record Retention Specialist

\*RPA – Registered Professional Appraiser

The following is a list of the subdivisions and/ or neighbors that will be reappraised for 2015 and 2016. Although we have planned for the following properties to be reappraised for 2015 and 2016 there might be, unforeseen circumstances that may alter the plan.

**Webb County Appraisal District  
2015-2016 Residential Mobile Home Subdivision  
Real Property- Residential Department**

hood_cd	abs_subdv_cd	Subdv	Total_Accts	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
EL02	S9221	DOREL HILLS	55		55	
EL03	S9226	CHEYENNE PHASE I	113		113	
EL03	S92261	CHEYENNE	31		31	
EL03	S9227	CHEYENNE PHASE II	170		170	
EL03	S9228	CHEYENNE PHASE III	140		140	
EL03	S92281	CHEYENNE PHASE V	12		12	
EL03	S93811	UISD SAN JOSE SUBD SCHOOL PLAT	6		6	
EL03	S93812	UISD SAN JOSE SUBD SCHOOL PLAT	17		17	
EL03	S93813	SAN JOSE SUBD	71		71	
EL03	S93814	SAN JOSE	159		159	
EL03	S93815	SAN JOSE	58		58	
EL03	S93823	SAN JOSE	50		50	
EL03	S9384	HERITAGE PARK	154		154	
EL03	S9388	SAN JOSE I, II, III, IV, VII	58		58	
EL03	S9389	SAN JOSE SUBD VII	6		6	
EL03	S9740	TOWNE EAST I	30		30	
EL03	S9741	TOWNE EAST II	153		153	
EL04	S9381	NORTH HEIGHTS	72	72		72
EL04	S9385	NORTH HEIGHTS II	24	24		24
HS01	S9071	KEY SUBD-CALTON GARDENS	45		45	
MR01	S9370	DELLWOOD & RIVERVIEW EST	443		443	
MR01	S9371	DELLWOOD PARK SUBD VII	15		15	
MRO4	S98402	PAN AMERICAN	188		188	
NL01	S9802	SALINAS KEY SUBD	102	102		102
SE03	P0033	ABST 3084 PORCION 33 J D TREVINO	6	6		6
SE03	S9810	LAS AMERICAS I	131	131		131
SE03	S9812	LAS AMERICAS	342	342		342
SL01	S9412	ELEDEN	246	246		246
SL01	S94122	ELEDEN	155	155		155
SL01	S9414	ELEDEN	204	204		204
SL01	S9620	RIVER SOUTH MOBILE HOME PARK	219	219		219
SL01	S9621	COLONIA LOS ANGELES	50	50		50
SL01	S9622	COLONIA LOS ANGELES II THRU X	482	482		482
SL01	S9623	COLONIA LOS OBISPOS	161	161		161
SL01	S9624	COLONIA LOS OBISPOS II	188	188		188
SL01	S9625	COLONIA LOS OBISPOS III	242	242		242
SL01	S9626	COLONIA LOS OBISPOS IV	79	79		79
SL01	S9628	ELEDEN I, II, III	397	397		397
SL01	S9629	ELEDEN VIII	201	201		201
SL01	S9922	VILLAGE SOUTH	106	106		106
SL01	S99230	LA JOYA	39	39		39
SL01	S99231	LA JOYA	172	172		172
SL01	S99232	LA JOYA	1	1		1
SL02	S96454	SANTA RITA PHASE XV "LA ISLA DE LOS JUECES"	73		73	
SL04	S9643	SANTA FE SUBD	671		671	
SL04	S96430	SANTA FE SUBD	170		170	
SL04	S9644	SANTA FE XI	17		17	
SL04	S9644	VILLA DEL RIO	218		218	
<b>Total</b>			<b>6,742</b>	<b>3,619</b>	<b>3,123</b>	<b>3,619</b>

**Webb County Appraisal District  
2015-2016 Mobile Home by Map ID Re-appraisal List  
Real Property - Residential Department**

Map_id	SUDB NAME	NBHD	SUBD	TOTAL ACTS	Appr_yr 2015	Appr_yr 2016	Appr_yr 2017
M101	QUAD 1		QUAD 1	277	277		
M102	QUAD 2		QUAD 2	351	351		
M103	QUAD 3		QUAD 3	169			169
M104	QUAD 4		QUAD 4	269		269	
M108	VILLA DEL RIO			106		106	
M109	PASO DEL NORTE	CW01	S9521, S9522	70			70
M201	CALTON GARDENS	HS01	S9050	12		12	
M202	CARMONA'S TRAILER PARK		LAND ACT 905-00018-010, 905-00015-010, 905-00002-010	39		39	
M203	COLE TRAILER PARK		LAND ACT 905-00022-010	11		11	
M204	KEY SUBD	HS01	S9071	19		19	
M205	LA HACIENDA VILLAGE TRAILER PARK		LAND ACT 906-00002-010	23		23	
M301	PAN AMERICAN/ DEER CREEK VIL	MR04	S98402	20		20	
M302	MONIQUE TRAILER PARK		LAND ACT 900-90221-024	21		21	
M303	DELLWOOD SUBD	MR01	S9370, S9371	95		95	
M401	ROLLING MEADOWS		LAND ACT 900-90241-178	24		24	
M402	TOWN NORTH		LAND ACT 986-13001-010	142		142	
M403	SALINAS KEY	NL01	S9802	46		46	
M404	HILLTOP SUBD	NL01	S9861	1			1
M601	HERITAGE PARK	EL03	S9384	79		79	
M602	SAN JOSE	EL03	S93812, S93813-15, S93823, S9388-89	200		200	
M603	NORTH HEIGHTS	EL04	S9381, S9385	26	26		26
M604	TOWNE EAST	EL03	S9740, S9741	83		83	
M605	DORELL HILLS	EL02	S9221	17		17	
M606	CHEYENNE	EL03	S9226, S92261, S9227, S9228, S92281	326		326	
M607	MORENO	EL02	S9160	54	54		
M608	LARGA VISTA	SE01	S9290	13			13
M609	EL RANCHO SUBD	EL02	S9100	3	3		
M701	LAS AMERICAS	SE03	S9810 & S9812	184	184		184
M709	LA JOYA	SL01	S99230-32	131	131		131
M710	VILLAGE SOUTH	SL01	S9922	7	7		7
M711	SANTA RITA PHASE XV "LA ISLA D	SL02	S96454	29		29	
M801	SANTA RITA	SL04	S9640	16	16		
M802	RIVER SOUTH	SL01	S9620	90	90		90
M803	LOS ANGELES	SL01	S9621-22	235	235		235
M804	LOS OBISPOS	SL01	S9623-26	358	358		358
M805	EL EDEN	SL01	S9412, S94122,	725	725		725
M806	SANTA FE	SL04	S9640, S9643, S96430, S9644	478		478	
<b>Total</b>				<b>4,749</b>	<b>2,457</b>	<b>2,039</b>	<b>2,009</b>



**Webb County Appraisal District**  
**2015-2016 Residential Re-appraisal by Subdivision Listing**  
**Real Property -Residential Department**

hood_c d	abs_su bdv_cd	Subdv	2014 Data Summary			Reappraisal Year		
			# Accts	# Imprvd	# Vacant	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
1002		WD_MAP_2	87	78	9	87		
1003		WD_MAP_3	177	170	7	177		
1004		WD_MAP_4	32	30	2	32		
1011		WD_MAP_11	57	49	8	57		
1012		WD_MAP_12	287	262	25	287		
1013		WD_MAP_13	282	274	8	282		
1014		WD_MAP_14	102	96	6	102		
1021		WD_MAP_21	117	85	32	117		
1022		WD_MAP_22	235	214	21	235		
1023		WD_MAP_23	349	332	17	349		
1024		WD_MAP_24	123	107	16	123		
1031		WD_MAP_31	118	72	46	118		
1032		WD_MAP_32	73	64	9	73		
1033		WD_MAP_33	292	277	15	292		
1034		WD_MAP_34	137	129	8	137		
1041		WD_MAP_41	32	23	9	32		
1042		WD_MAP_42	58	56	2	58		
1043		WD_MAP_43	250	240	10	250		
1044		WD_MAP_44	120	109	11	120		
1045		WD_MAP_45	93	90	3	93		
1051		WD_MAP_51	234	201	33	234		
1052		WD_MAP_52	96	85	11	96		
1053		WD_MAP_53	253	237	16	253		
1054		WD_MAP_54	85	82	3	85		
1055		WD_MAP_55	82	69	13	82		
1061		WD_MAP_61	25	21	4	25		
1062		WD_MAP_62	80	75	4	80		
1063		WD_MAP_63	280	263	16	280		
1064		WD_MAP_64	168	160	8	168		
1065		WD_MAP_65	50	43	7	50		
1072		WD_MAP_72	128	122	6	128		
1073		WD_MAP_73	67	66	1	67		
1074		WD_MAP_74	95	82	13	95		
1075		WD_MAP_75	132	123	9	132		
1081		WD_MAP_81	48	33	15	48		
1082		WD_MAP_82	235	200	35	235		
1083		WD_MAP_83	137	127	10	137		
1084		WD_MAP_84	107	94	13	107		
1085		WD_MAP_85	270	249	21	270		
1091		WD_MAP_91	53	38	15	53		
1092		WD_MAP_92	71	51	20	71		
1093		WD_MAP_93	1	1	-	1		
1094		WD_MAP_94	3	-	3	3		
1095		WD_MAP_95	37	30	7	37		
2005		ED_MAP_5	169	169	-	169		
2006		ED_MAP_6	90	90	-	90		
2007		ED_MAP_7	26	22	4	26		
2015		ED_MAP_15	261	241	20	261		
2016		ED_MAP_16	286	272	14	286		
2017		ED_MAP_17	246	227	19	246		
2018		ED_MAP_18	45	41	4	45		
2025		ED_MAP_25	215	204	11	215		
2026		ED_MAP_26	219	211	8	219		
2027		ED_MAP_27	114	108	6	114		
2028		ED_MAP_28	8	7	1	8		
2029		ED_MAP_29	5	5	-	5		
2030		ED_MAP_30	53	50	3	53		
2035		ED_MAP_35	249	237	12	249		
2036		ED_MAP_36	152	144	8	152		
2037		ED_MAP_37	162	158	4	162		

**Webb County Appraisal District**  
**2015-2016 Residential Re-appraisal by Subdivision Listing**  
**Real Property -Residential Department**

			2014 Data Summary			Reappraisal Year		
hood_c	abs_su		# Accts	# Imprvd	# Vacant	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
d	bdv_cd	Subdv						
2038		ED_MAP_38	169	152	17	169		
2039		ED_MAP_39	194	192	2	194		
2040		ED_MAP_40	192	183	9	192		
2045		ED_MAP_45	169	165	4	169		
2046		ED_MAP_46	310	292	18	310		
2047		ED_MAP_47	336	319	17	336		
2048		ED_MAP_48	283	277	6	283		
2049		ED_MAP_49	226	216	10	226		
2050		ED_MAP_50	175	164	11	175		
2055		ED_MAP_55	142	136	6	142		
2056		ED_MAP_56	282	268	14	282		
2057		ED_MAP_57	243	230	13	243		
2058		ED_MAP_58	186	182	4	186		
2059		ED_MAP_59	176	169	7	176		
2060		ED_MAP_60	283	252	31	283		
3065		ED_MAP_65	128	119	8			128
3066		ED_MAP_66	361	337	24			361
3067		ED_MAP_67	186	178	8			186
3068		ED_MAP_68	229	222	7			229
3069		ED_MAP_69	139	136	3			139
3070		ED_MAP_70	279	260	19			279
3075		ED_MAP_75	82	51	31			82
3076		ED_MAP_76	135	126	9			135
3077		ED_MAP_77	93	87	6			93
3078		ED_MAP_78	111	107	4			111
3079		ED_MAP_79	106	96	8			106
3080		ED_MAP_80	250	219	19			250
3085		ED_MAP_85	31	29	2			31
3086		ED_MAP_86	64	62	2			64
3087		ED_MAP_87	201	184	17			201
3088		ED_MAP_88	206	174	28			206
3089		ED_MAP_89	237	224	12			237
3090		ED_MAP_90	175	152	23			175
3097		ED_MAP_97	152	145	7			152
3098		ED_MAP_98	276	262	14			276
3099		ED_MAP_99	199	162	37			199
3100		ED_MAP_100	152	112	40			152
4107		ED_MAP_107	57	49	8		57	
4108		ED_MAP_108	173	153	20		173	
4109		ED_MAP_109	26	18	8		26	
4110		ED_MAP_110	109	94	15		109	
4117		ED_MAP_117	40	15	25		40	
4118		ED_MAP_118	57	31	26		57	
4119		ED_MAP_119	186	168	18		186	
4120		ED_MAP_120	241	224	17		241	
4128		ED_MAP_128	48	26	16		48	
4129		ED_MAP_129	256	210	46		256	
4130		ED_MAP_130	324	303	21		324	
4138		ED_MAP_138	11	1	10		11	
4139		ED_MAP_139	198	189	9		198	
4140		ED_MAP_140	378	352	26		378	
4148		ED_MAP_148	5	-	3		5	
4149		ED_MAP_149	56	51	5		56	
4150		ED_MAP_150	302	283	19		302	
4157		ED_MAP_157	6	1	4		6	
4158		ED_MAP_158	117	84	33		117	
4159		ED_MAP_159	296	263	33		296	
4160		ED_MAP_160	83	73	10		83	
4168		ED_MAP_168	162	143	19		162	
4169		ED_MAP_169	331	305	26		331	

**Webb County Appraisal District**  
**2015-2016 Residential Re-appraisal by Subdivision Listing**  
**Real Property -Residential Department**

hood_c d	abs_su bdv_cd	Subdv	2014 Data Summary			Reappraisal Year		
			# Accts	# Imprvd	# Vacant	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
4170		ED_MAP_170	21	20	1		21	
CVRD03	S98711	NU-VISION	53	52	1		53	
CVRD03	S98715	NEW-VISION	65	65	-		65	
CVRD03	S98717	NEW-VISION	10	2	8		10	
CW01	S9200	RIVERSIDE TERRACE	114	109	5			114
CW01	S9520	INDIAN CROSSING	69	67	2			69
CW01	S9521	PASO DEL NORTE UNIT 1	80	62	18			80
CW01	S9522	PASO DEL NORTE UNIT 2	71	66	5			71
CW01	S9523	GERONIMO	39	33	6			39
CW01	S9524	PASO DEL NORTE UNIT 3	34	30	4			34
CW01	S9525	PASO DEL NORTE IND PK I	1	-	1			1
DM02	S9090	DEL MAR	3	3	-		3	
DM02	S90900	DEL MAR SECT A & B	317	317	-		317	
DM03	S90900	DEL MAR SECT A & B	218	218	-		218	
DM04	S9090	DEL MAR	6	6	-		6	
DM04	S90900	DEL MAR SECT A & B	213	212	1		213	
DM04	S9092	DEL MAR NORTH	75	75	-		75	
DM05	B9090	DEL MAR	1	1	-		1	
DM05	P0025	ABST 0050 PORCION 25 J F GARCIA	1	-	1		1	
DM05	S9090	DEL MAR	214	210	4		214	
DM06	S9090	DEL MAR	131	131	-		131	
DM07	S9450	DEL MAR SEC 5-C	180	176	4		180	
DM08	S9090	DEL MAR	45	45	-		45	
DM08	S9093	DEL MAR SIGNAL HILLS	58	57	1		58	
DM08	S9450	DEL MAR SEC 5-C	103	103	-		103	
DM08	S9451	DEL MAR SEC 7-C (BLK 1)	2	2	-		2	
DM11	S9850	WINFIELD	105	105	-		105	
DM11	S9853	WINFIELD II	35	35	-		35	
DM11	S9855	WINFIELD IV	39	39	-		39	
DM11	S9857	WINFIELD III	28	28	-		28	
DM12	S98511	WINFIELD	173	171	2		173	
DM12	S98512	WINFIELD PHASE 8	75	65	10		75	
DM13	S9851	WINFIELD PUD	64	57	7		64	
DM14	S98513	KHALEDI HEIGHTS	152	148	4		152	
DM21	S98726	THE GATES AT D & J ALEXANDER,	5	-	5		5	
DM22	S9872	D & J ALEXANDER	113	113	-		113	
DM22	S98722	D & J ALEXANDER	1	1	-		1	
DM23	S98721	D & J ALEXANDER	88	87	1		88	
DM23	S98722	D & J ALEXANDER	77	75	2		77	
DM23	S98723	D & J ALEXANDER UNIT V	62	59	3		62	
DM23	S98727	D & J ALEXANDER	22	18	4		22	
DM24	S98724	D & J ALEXANDER UNIT VIII	59	52	7		59	
DM24	S98725	D & J ALEXANDER 9	63	46	17		63	
DM24	S98728	D & J ALEXANDER	11	6	5		11	
DM24	S98729	D & J ALEXANDER	33	-	33		33	
EL01	P0028	ABST 0241 PORCION 28 E MARTINE	3	1	2			3
EL01	S9382	EASTWOODS I, II, III, IV	415	415	-			415
EL01	S9386	WOODLANDS	109	109	-			109
EL01	S9387	WOODLANDS PUD II III IV	84	84	-			84
EL01	S9495	PONDEROSA HILLS	262	262	-	262		262
EL01	S9742	PAUL YOUNG RANCH SUBD	14	12	2			14
EL01	S9745	EASTWOODS PHASE V	50	50	-			50
EL02	S9080	CHACON	7	5	2		7	
EL02	S9100	EL RANCHO SUBD (LOOP 20)	29	28	1		29	
EL02	S9160	MORENO	394	349	45		394	
EL02	S9220	VILLA DEL SOL & LOMA ALTA	333	316	17		333	
EL04	S9374	CREEKSIDE	66	66	-			66
EL04	S9380	COUNTRY CLUB ESTATE	54	49	5			54
HS01	B9050	CALTON GARDENS	6	6	-		6	
HS01	B9060	CALTON GARDENS MIMS	7	7	-		7	

**Webb County Appraisal District**  
**2015-2016 Residential Re-appraisal by Subdivision Listing**  
**Real Property -Residential Department**

			2014 Data Summary			Reappraisal Year		
hood_c	abs_su	Subdv	# Accts	# Imprvd	# Vacant	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
d	bdv_cd							
HS01	P0026	ABST 0282 PORCION 26 A SANCHE	1	1	-		1	
HS01	S9020	BELMONT PLAZA	221	219	2		221	
HS01	S9050	CALTON GARDENS	234	215	19		234	
HS01	S9060	CALTON GARDENS MIMS	56	54	2		56	
HS01	S9070	VISTA NORTE-CALTON GARDENS	30	29	1		30	
HS01	S9230	HILLSIDE TERRACE	811	811	-		811	
HS01	S9280	CHAPARRAL VILLAGE	171	169	2		171	
HS01	S9340	WESTGATE	139	138	1		139	
HS02	S9480	HIDDEN MEADOWS	98	98	-		98	
HS02	S9485	CIMARRON	83	83	-		83	
HS02	S9486	GALE PLACE	18	18	-		18	
HS02	S9487	LONGORIA	29	29	-		29	
HS02	S9489	LOS JARDINES	71	68	3		71	
HS02	S9540	NORTH POINTS	92	92	-		92	
HS02	S9915	SUMMERWIND UNIT I	113	111	2		113	
HS03	B9260	FLYNN	2	2	-		2	
HS03	S9260	FLYNN SUBD	276	272	4		276	
HS04	S9360	VISTA HERMOSA	160	159	1		160	
HS04	S9362	ALTA VISTA	170	165	5		170	
HS04	S9364	SCHOOL VIEW ACRES	101	100	1		101	
HS04	S9366	VALLE ALTO	36	36	-		36	
LS01	S9910	LAKESIDE	96	90	6		96	
LS01	S9911	LAKESIDE	110	83	27		110	
LS01	S9912	LAKESIDE	87	61	26		87	
LS02	S9910	LAKESIDE	141	137	4		141	
LS02	S9912	LAKESIDE	85	47	38		85	
LS03	S9910	LAKESIDE	64	62	2		64	
LS03	S9912	LAKESIDE	81	80	1		81	
LS04	S9912	LAKESIDE	104	102	2		104	
LS20	S93760	ESCONDIDO	141	135	6			141
MR01	B9370	DELLWOOD & RIVERVIEW EST	1	1	-		1	
MR01	B9371	DELLWOOD PARK SUBD VII	1	1	-		1	
MR01	P0021	ABST 0049 PORCION 21 L GARCIA	5	-	5		5	
MR01	P0022	ABST 0277 PORCION 22 D M J SANC	1	1	-		1	
MR01	S9372	DEERFIELD VI	46	46	-		46	
MR01	S9680	LOWRY FARM (RIVER OAKS)	442	439	3		442	
MR01	S9681	RANCHO VIEJO I, II, III, IV	242	231	11		242	
MR01	S9682	QUAIL CREEK I - V	557	557	-		557	
MR01	S9683	RANCHO VIEJO V	136	134	2		136	
MR01	S9684	H R C I II	7	7	-		7	
MR01	S9686	DEERFIELD	423	423	-		423	
MR01	S9687	RANCHO VIEJO VI	138	129	9		138	
MR01	S9688	RANCHO VIEJO VII	36	36	-		36	
MR01	S9689	DEERFIELD IV	257	257	-		257	
MR02	S9835	INDIAN SUNSET	564	561	3		564	
MR02	S98352	INDIAN SUNSET UNIT 5	58	57	1		58	
MR02	S98353	INDIAN SUNSET	37	34	3		37	
MR02	S98380	AQUERO	151	56	95		151	
MR02	S9841	WOLF CREEK I	116	115	1		116	
MR03	P0017	ABST 0052 PORCION 17 D GARCIA	1	1	-		1	
MR03	S9830	CARDINAL CREEK I	66	52	14		66	
MR03	S9831	HUMMINGBIRD CREEK	44	42	2		44	
MR03	S9833	CINNAMON TEAL	51	49	2		51	
MR03	S9834	MOCKINGBIRD HEIGHTS I	56	55	1		56	
MR03	S9836	MOCKINGBIRD TERRACE	70	70	-		70	
MR03	S9837	STARLING CREEK UNIT IX	190	137	53		190	
MR05	S96861	VILLAS SAN AGUSTIN	220	216	4		220	
MR05	S96862	VILLAS SAN AGUSTIN UNIT 2	199	197	2		199	
MR05	S96865	VILLAS SAN AGUSTIN UNIT 5	155	155	-		155	
MR05	S96866	VILLAS SAN AGUSTIN	146	141	5		146	

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d	bdv_cd	Subdv	# Accts	# Imprvd	# Vacant	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
MRO4	S99401	THE GREEN SUBD	401	330	71		401	
NL01	P0023	ABST 0283 PORCION 23 L SANCHEZ	1	-	1			1
NL01	P0024	ABST 0268 PORCION 24 T RODRIGU	3	2	1			3
NL01	S96513	CAMPESTRE	31	30	1			31
NL01	S9652	LAS BRISAS I, II	402	396	6			402
NL01	S9800	CANALES SUBD I	27	25	2			27
NL01	S9801	CANALES SUBD II	10	10	-			10
NL01	S9803	JUAN MARTINEZ SUBD	29	29	-			29
NL01	S9804	NUEVA ESPANA	41	40	1			41
NL01	S98041	PALM VIEW	38	38	-			38
NL01	S9805	LIBERTY HILLS	79	77	2			79
NL01	S9806	MEADOWLANDS	128	128	-			128
NL01	S9807	LOMA BONITA	103	101	2			103
NL01	S9808	TERRA HILLS I, II, III, IV	93	93	-			93
NL01	S9809	TERRA HILLS V	49	49	-			49
NL01	S9860	CROWNRISE	272	270	2			272
NL01	S9861	HILLTOP SUBD	37	29	8			37
NL01	S98614	ELIZABETH BONUGLI	2	2	-			2
NL01	S9900	PRIMAVERA I	44	42	2			44
NL01	S9901	DOMINION DEL MAR	172	172	-			172
NL01	S9902	DOMINION DEL MAR	131	131	-			131
NL01	S9903	BREEZE MEADOW	39	37	2			39
NL02	S9653	NORTHRIDGE I	146	146	-			146
NL02	S9655	NORTHRIDGE II	34	34	-			34
NL02	S9656	NORTHRIDGE III	50	50	-			50
NL02	S9690	SHILOH I III	217	215	2			217
NL02	S9693	HIGHLAND PARK	478	470	8			478
NL02	S9694	UNIVERSITY PARK	167	165	2			167
NL02	S9695	WHISPER HILL SUBD	45	45	-			45
NL02	S9700	OAKRIDGE	186	183	3	186		186
NL02	S9701	CROSS COUNTRY I, II, III	130	129	1			130
NL02	S97060	CROSS COUNTRY IV	73	73	-			73
NL02	S970600	HUNTERS HILL	66	65	1			66
NL03	S9890	TIARA DE SAN ISIDRO	335	333	2			335
NL03	S9891	SONTERRA DE SAN ISIDRO	193	192	1			193
NL03	S98951	SAN ISIDRO RUIDOSO	156	154	2			156
NL03	S98952	SAN ISIDRO TAOS	179	176	3			179
NL03	S98954	SAN ISIDRO - AMAZONIA	193	193	-			193
NL03	S98956	SAN ISIDRO - LAS BUGANVILLAS	193	193	-			193
NL03	S98957	SAN ISIDRO LOS AGAVES	225	225	-			225
NL03	S98958	SAN ISIDRO-LOS AGAVES	97	97	-			97
NL03	S98962	SAN ISIDRO/MANADAS CREEK	1	-	1			1
NL03	S98964	SAN ISIDRO NORTHEAST	74	61	13			74
NL03	S98967	SAN ISIDRO NORTHEAST	107	107	-			107
NL03	S98968	SAN ISIDRO NORTHEAST	112	112	-			112
NL03	S98969	BACKWOODS OF TIARA	20	15	5			20
NL03	S98972	SAN ISIDRO NORTHEAST LOS PALM	198	195	3			198
NL03	S98973	SAN ISIDRO NORTHEAST LOS PALM	206	121	85			206
NL03	S98974	SAN ISIDRO NORTHEAST LOS PALM	33	6	27			33
NL03	S98975	SAN ISIDRO - LAS BUGANVILLAS	45	10	35			45
NL04	P0023	ABST 0283 PORCION 23 L SANCHEZ	1	1	-			1
NL04	S9854	VILLAGE HEIGHTS (ALL PHASES)	102	102	-			102
NL04	S9856	VILLAGE HEIGHTS	264	261	3			264
NL04	S9858	VILLAGE HEIGHTS UNIT III	19	19	-			19
NL04	S98581	VILLAGE HEIGHTS UNIT IV	80	80	-			80
NL04	S98582	VILLAGE HEIGHTS UNIT IX	1	1	-			1
NL04	S98583	STONE CREEK	87	87	-			87
NL04	S98584	WYNDUM TERRACE	53	50	3			53
NL04	S98585	SHENANDOAH VALLEY	65	63	2			65
NL04	S9885	WOODRIDGE HEIGHTS	81	78	3			81

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			# Accts	# Imprvd	# Vacant	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
NL04	S98851	WOODRIDGE HEIGHTS	92	90	2			92
NL06	S98514	SHILOH CROSSING	121	119	2			121
NL06	S98515	SHILOH CROSSING	155	149	6			155
NL06	S98516	SHILOH CROSSING	93	91	2			93
PT02	S9654	GLENEAGLES	26	26	-		26	
PT02	S9657	GLENEAGLES II	19	19	-		19	
PT02	S9702	EAGLE TRACE	54	53	1		54	
PT03	S9650	PLANTATION I	46	46	-		46	
PT03	S9657G	GLENEAGLES III	6	6	-		6	
PT03	S97010	CROSS COUNTRY I	25	25	-		25	
PT04	S9651	ASPEN MEADOWS, LAS VILLAS CO	14	13	1		14	
PT04	S9658	AUGUSTA (PLANTATION II)	13	13	-		13	
PT05	S96510	WINGFOOT II	16	15	1		16	
PT05	S9659	WINGFOOT	33	32	1		33	
PT05	S9704	TROON I	19	18	1		19	
PT06	S9094	CROWN WOODS SUBD	89	88	1		89	
PT06	S9705	QUAIL HOLLOW I	84	84	-		84	
PT06	S9707	STILLMEADOW I	17	16	1		17	
PT06	S9708	EAGLE RIDGE	24	24	-		24	
PT06	S97081	EAGLE RIDGE CONDOMINIUMS	1	-	1		1	
PT06	S97082	EAGLE RIDGE AT THE COUNTRY C	15	7	8		15	
PT06	S9709	QUAIL HOLLOW III	33	33	-		33	
PT07	S9706	BERMUDA DUNES	44	43	1		44	
PT07	S9880	INVERNESS	25	21	4		25	
PT07	S9882	SPYGLASS	8	6	2		8	
PT08	S96512	TURNBERRY	63	58	5		63	
PT08	S98509	PRESTWICK RESERVE AT DEER RI	24	1	23		24	
PT08	S9852	MUIRFIELDS	62	60	2		62	
PT08	S9883	ST ANDREWS	28	25	3		28	
PT09	S97011	BENT TREE	56	56	-		56	
PT09	S97012	BENT TREE	111	107	4		111	
PT09	S9881	DEER RUN I II	59	59	-		59	
PT10	S9884	THE RESERVE	128	111	17		128	
PT10	S98840	BENT TREE VI	7	7	-		7	
PT11	S97013	DEER RIDGE	162	122	40		162	
PT11	S97014	DEER RIDGE	56	35	21		56	
PT12	S98842	THE RESERVE ESTATES	12	9	3		12	
RC01	C3320	QUAD II MULTI-FAMILY	14	14	-	14		
RC01	C3340	VILLAS LOS MARES CONDOMINIUM	12	12	-	12		
RC01	C4370	VASQUEZ CONDOMINIUMS	8	8	-	8		
RC01	C4390	LOS RINCONES CONDOMINIUMS	45	45	-	45		
RC01	C4400	MEADOW AVE MULTI-FAMILY	30	30	-	30		
RC01	C5510	LAS CASITAS TOWNHOMES	33	33	-	33		
RC01	C5520	LAREDO CONDOMINIUMS	4	4	-	4		
RC01	C5540	VILLA DE LAREDO TOWNHOUSE	55	55	-	55		
RC01	C5580	RENDOM TOWNHOMES	6	6	-	6		
RC01	C6620	PLUMOSA PARK TOWNHOUSE	6	6	-	6		
RC01	C6640	CORTEZ/FLORES CONDOMINIUMS	8	8	-	8		
RC02	C9050	HILLSIDE/CALTON MULTI-FAMILY	364	364	-	364		
RC02	C9230	MISSION VIEJO CONDOMINIUMS	68	68	-	68		
RC02	C9231	NORTH CREEK	50	50	-	50		
RC02	C9260	THE ACEVEDO CONDOMINIUMS	4	4	-	4		
RC02	C9360	VISTA HERMOSA MULTI-FAMILY	49	49	-	49		
RC02	C9365	TOWN LAKE PLAZA CONDOMINIUM	15	15	-	15		
RC03	C9474	JACAMAN RD MULTI-FAMILY	46	45	1	46		
RC03	C9483	MEADOW BROOK CONDOMINIUMS	6	6	-	6		
RC03	C9484	FORTRESS VIEW CONDOMINIUMS	20	20	-	20		
RC03	C98714	THE FLORIDIAN CONDOMINIUMS	43	42	1	43		
RC04	C9460	LA MANSION	49	49	-	49		
RC04	C9461	CAMBRIDGE PLACE CONDOMINIUM	66	66	-	66		

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RC04	C9462	REGENCY SQUARES	10	10	-	10		
RC04	C9463	VILLAGE AT DEL MAR	24	24	-	24		
RC04	C9464	BEL AIR CONDOMINIUMS	38	38	-	38		
RC04	C94642	OAK VILLAGE CONDOMINIUMS	23	23	-	23		
RC04	C9465	LAS FUENTES CONDOMINIUMS	34	34	-	34		
RC04	C9466	MARTINGALE CONDOMINIUMS	10	10	-	10		
RC04	C9467	THE MAPLE VILLAGE CONDOMINIUMS	32	32	-	32		
RC04	C9468	THE MAPLE VILLAGE CONDOMINIUMS	53	53	-	53		
RC05	C9090	DEL MAR MULTI-FAMILY	103	103	-	103		
RC05	C9091	CASTLE HEIGHTS	61	61	-	61		
RC05	C9390	THE QUADRANGLE	39	39	-	39		
RC05	C9450	THE GARDENS OF DEL MAR COND	44	43	1	44		
RC05	C98502	EAST COUNTRY VILLAGE CONDOM	18	18	-	18		
RC06	C9651	LAS VILLAS CONDOMINIUMS	15	15	-	15		
RC06	C9706	PLANTATION TOWNHOMES	20	20	-	20		
RC06	C98732	VILLA DEL LAGO CONDOMINIUMS	33	33	-	33		
RC06	C9876	SAN GIOVANNI CONDOMINIUMS	86	84	2	86		
RC06	C9877	THE DOMAIN TOWNHOMES	32	10	22	32		
RC07	C9652	LAS BRISAS CONDOS	86	86	-	86		
RC07	C9691	NORTH MCPHERSON MULTI-FAMIL	113	113	-	113		
RC07	C9692	SHILOH CONDOMINIUMS	16	16	-	16		
RC07	C9860	SHILOH MULTI-FAMILY	100	100	-	100		
RC07	C9861	MIRIMAR AT DEL MAR CONDOMINIUMS	18	18	-	18		
RC07	C9902	VINTAGE CONDOMINIUMS	18	18	-	18		
RC08	C96881	THE RANCHWAY CONDOMINIUMS	160	160	-	160		
RC08	C97772	MONARCH TOWNHOMES	65	65	-	65		
RC08	C9892	CANTERA CT MULTI-FAMILY	170	170	-	170		
RC08	C9893	STERLING LP MULTI-FAMILY	96	96	-	96		
RC08	C98963	LA ESTANCIA CONDOMINIUMS	48	48	-	48		
RC09	C9680	CONDO'S MINES RD	66	58	8	66		
RC09	C9681	RANCHO VIEJO CONDOMINIUMS	52	52	-	52		
RC10	C9910T	LAKESIDE TOWNHOMES	18	18	-	18		
RC11	C91001	TUSCANY BREEZE TOWNHOMES	21	21	-	21		
RC11	C9221	BROOKLYN CONDOS	28	27	1	28		
RC11	C92211	EMERALD HILLS MULTI-FAMILY	69	53	16	69		
RC11	C92215	IGUAZU CONDOMINIUMS	12	12	-	12		
RC11	C9223	WYNDSOR CONDOMINIUMS	33	32	1	33		
RC12	C9380	AZTECA CONDOMINIUMS	4	4	-	4		
RC13	C9190	MASTERSON RD CONDOMINIUMS	13	13	-	13		
RC13	C9640	MASTERSON CONDOMINIUMS	10	10	-	10		
RJ01	S9270	REGENCY PARK	229	211	18	229		229
RJ01	S9271	J S J ESTATES	238	206	32	238		238
SE01	P0032	ABST 0296 PORCION 32 A TREVINO	4	1	3			4
SE01	P0033	ABST 3084 PORCION 33 J D TREVINO	4	3	1			4
SE01	S6650	EASTERN -- BLOCKS 2051 - 2100	1	1	-			1
SE01	S9180	PECAN ACRES	67	65	2	67		67
SE01	S9181	PECAN ACRES PHASE IV	92	87	5	92		92
SE01	S9183	CANCER PATIENT PLAT	1	1	-			1
SE01	S9223	FREEDOM PARK	352	350	2			352
SE01	S9250	CENTURY CITY	238	221	17			238
SE01	S9251	LOST CREEK	76	76	-			76
SE01	S9252	GEORGE WASHINGTON I	87	85	2			87
SE01	S9253	GEORGE WASHINGTON II	217	217	-			217
SE01	S9255	GEORGE WASHINGTON IV	84	84	-			84
SE01	S9256	GEORGE WASHINGTON V	22	20	2			22
SE01	S9257	INDEPEDENCE HILL I, II, III	210	210	-	210		210
SE01	S9258	GEORGE WASHINGTON VI	76	76	-			76
SE01	S92583	ARREGUIN	2	2	-			2
SE01	S92584	RICARDO GOMEZ PLAT	1	1	-			1
SE01	S9259	GEORGE WASHINGTON VII & VIII	95	95	-			95

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SE01	S9290	LARGA VISTA	140	118	22			140
SE01	S9400	PINECREST SUBD	22	22	-			22
SE01	S95317	CUATRO VIENTOS NORTE SUBD C	1	-	1		1	1
SE01	S9533	CUATRO VIENTOS NORTE	10	-	10		10	10
SE01	S95331	CUATRO VIENTOS NORTE PHASE II	57	55	2		57	57
SE01	S95332	CUATRO VIENTOS NORTE PHASE I	87	87	-		87	87
SE01	S95333	CUATRO VIENTOS NORTE PHASE II	104	103	1		104	104
SE01	S95334	CUATRO VIENTOS NORTE PHASE II	202	196	6		202	202
SE01	S95335	CUATRO VIENTOS NORTE PHASE V	114	113	1		114	114
SE01	S95336	CUATRO VIENTOS NORTE	10	9	1		10	10
SE01	S95337	CUATRO VIENTOS NORTE	6	-	6		6	6
SE01	S9731	LOS PRESIDENTES II	245	221	24			245
SE01	S9735	LOS PRESIDENTES	532	489	43	532		532
SE01	S9736	LOS PRESIDENTES	275	261	14	275		275
SE01	S9813	LOS PINOS	8	6	2			8
SE02	S9225	CONCORD HILLS COMMUNITY	547	533	14	547		547
SE02	S9229	VISTA NUEVA	144	137	7	144		144
SE02	S92291	VISTA NUEVA PHASE 2	100	95	5	100		100
SE02	S9291	FIESTA SUBD	87	87	-	87		87
SE02	S9292	FIESTA	175	173	2	175		175
SE02	S9293	LAS MISIONES	268	250	18			268
SE02	S9294	LOS ALPES	29	28	1			29
SE02	S92960	LAS FLORES	31	29	2			31
SE02	S92961	LAS FLORES PHASE 3	52	46	6			52
SE02	S92962	LAS FLORES	41	1	40			41
SE02	S9298	LAGO DEL VALLE	245	190	55			245
SE02	S9299	ROYAL OAKS	123	82	41			123
SE02	S92991	LAS VENTANAS	155	48	107			155
SL01	P0036	ABST 0473 PORCION 36 L SALINAS	3	3	-	3		
SL01	S9410	SIERRA VISTA	96	82	14	96		
SL01	S94100	SIERRA VISTA III	65	63	2	65		
SL01	S94111	SIERRA VISTA UNIT V	144	105	39	144		
SL01	S94141	ELEDEN B P NEWMAN PARK	17	17	-	17		
SL01	S94142	ELEDEN	119	97	22	119		
SL01	S94143	ELEDEN	173	78	95	173		
SL01	S9415	MARTINEZ	2	2	-	2		
SL01	S9416	RECIO PLAT	1	1	-	1		
SL01	S9440	LAM-RICK SUBD	19	16	3	19		
SL01	S9530	COLONIA LAS PALMAS	69	63	6	69		
SL01	S96212	MOONLIGHT	12	9	3	12		
SL01	S9627	COLONIA LOS OBISPOS V	185	153	32	185		
SL02	S9640	SANTA RITA I II III IV V VI	923	746	177	923		
SL02	S9641	SANTA RITA	75	62	13	75		
SL02	S9642	SANTA RITA VIII	80	66	14	80		
SL02	S9644	SANTA RITA IX & SANTA FE XI	185	130	55	185		
SL02	S96451	SANTA RITA UNIT XI	155	82	73	155		
SL02	S96452	SANTA RITA UNIT XIII - PRIVADA ES	48	19	29	48		
SL02	S96453	SANTA RITA PHASE XIV "LA ISLA D	58	13	45	58		
SL02	S9660	COLLEGE HEIGHTS	228	116	112	228		
SL03	S9920	CIELITO LINDO	146	144	2	146		
SL03	S9921	CIELITO LINDO	245	168	77	245		
SL04	S9190	RIVERSIDE	81	44	37	81	81	
SL04	S91900	RIVERSIDE REPLAT BLK 8	23	22	1	23	23	
SL05	NONE	NONE	1	-	1		1	
SL05	S9500	SOUTHGATE SUBD	153	127	26		153	
SL05	S9501	SOUTHGATE UNIT IIA	175	174	1		175	
SL05	S9502	LOMAS DEL SUR	277	200	77		277	
SL05	S95311	CUATRO VIENTOS	115	109	6		115	
SL05	S95312	CUATRO VIENTOS SUR PHASE III	124	118	6		124	
SL05	S95313	CUATRO VIENTOS SUR PHASE IV	129	118	11		129	



**Webb County Appraisal District**  
**2015-2016 Residential Re-appraisal by Subdivision Listing**  
**Real Property -Residential Department**

			2014 Data Summary			Reappraisal Year		
hood_c d	abs_su bdv_cd	Subdv	# Accts	# Imprvd	# Vacant	Appr_yr 2015	Appr_yr 2016	Appr_Yr 2017
SL05	S95314	CUATRO VIENTOS SUR PHASE V	83	63	20		83	
SL05	S9781	RIVERHILL I	132	132	-		132	
SL05	S97811	RIVERHILL UNIT V	34	34	-		34	
SL05	S9782	RIVERHILL	67	58	9		67	
SL05	S97821	RIVERHILL	104	57	47		104	
<b>Total</b>	<b>MASS APPRAISAL</b>		<b>54,105</b>	<b>49,810</b>	<b>4,264</b>	<b>21,375</b>	<b>18,361</b>	<b>18,208</b>
<b>Total</b>	<b>MASS APPRAISAL</b>		<b>54,105</b>	<b>49,810</b>	<b>4,264</b>	<b>21,375</b>	<b>18,361</b>	<b>18,208</b>
	<b>MH SUBD</b>		<b>6,742</b>			<b>3,619</b>	<b>3,123</b>	<b>3,619</b>
	<b>MH BY MAP ID</b>		<b>4,749</b>			<b>2,457</b>	<b>2,039</b>	<b>2,009</b>
	<b>MH TOTAL</b>		<b>11,491</b>			<b>6,076</b>	<b>5,162</b>	<b>5,628</b>
	<b>TOTAL MASS APPRAISAL</b>		<b>65,596</b>			<b>27,451</b>	<b>23,523</b>	<b>23,836</b>

Notes: The neighborhoods identified in the above list are scheduled for reappraisal as of the noted year. Reappraisal shall mean that the property characteristics shall be updated through reliable means that include but are not limited to: field inspections, property sketches, building permits, review through pictometry, aerial / ortho photography, surveys, maps, individual property fee appraisal, deeds or other legal documentation. Based on ratio studies and results of the analyses, neighborhoods may requires an additional reappraisal or review.

I ascertain that all the properties listed above within the residential department subject to appraisal by my department staff has been included in the reappraisal schedule, to the best of my knowledge and belief.

*Leticia M. Peña*  
 Residential Department Supervisor

08-122/2014  
 Date

I ascertain that all the properties listed above within the residential department subject to appraisal by my department staff has been included in the reappraisal schedule, to the best of my knowledge and belief.

*J. Caldwell*  
 Deputy Chief Appraiser

08/22/2014  
 Date

IAAO\_Production\_Std\_Residential - 2015\_Production

As per IAAO - Assessment Practices / Self-Evaluation Guide (3rd Edition - 2009), page 12					Staffing/Time Formulas
Property type	New Work	Field Canvass	Field Review	Desk Review	
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	NA	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

\*\* (PICTOMETRY)

Notes: New Work field work necessary to describe and appraise new construction  
Field Canvass orderly parcel-by-parcel detailed inspection program  
Field Review drive-by inspection (PICTOMETRY Review) - flagging parcels for inspection  
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	-0.39
WorkDay	-5
Parcel Ct	-1,380

Availability		
Days in Year	(Aug 1st - March 15th)	226
Weekend Days		65
Available Weekdays in Fieldwork Period		161
Subtract:		
Holidays		11
Vacation	12 AL	10
Sick/Personal	12 SL x 50%	6
Training/Staff Meetings	2 Classes	10
Total Days off		37
Actual Workdays Available		124
Ratio Actual to Available		0.77

Productivity		
Loss in production due to: Travel time, weather, administrative, etc.		
<b>Estimated time lost per week:</b> Ex.: 0.5 day = 0.90; 1.0 day = 0.80		
Enter estimated ratio here:		0.85
<b>Overall Effective Ratio</b>		
Availability	Productivity	Overall
0.77	times	0.85 equals 0.66

Residential Department					
Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
A1	Mass Appr Pictomtry Rvw	21,375	50 - 100	60	356.3
A1	Mass Appr Field Rvw (Pictomtry)	4,275	16 - 20	30	142.5
A1	New Const	600	8 - 10	15	40.0
A1	Vacant lot Review	4,000	50 - 100	60	66.7
A1	Bldg Pmt / Next Insp / Inquiries	2,000	16 - 20	25	80.0
A1	Moblle Homes	6,076	16 - 20	30	202.5
Totals		38,326			888
Average Rate per Staff Day (Base)					43.16
Overall Effective Ratio					0.66
Effective Production Rate					28.28

To calculate staffing needs for given time:			
S = P / (R x T)			
Enter calendar days from schedule			
Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
38,326	28.28	124	10.89
To calculate time needed for given staffing:			
T = (P / R) / S			
Enter number of staff			
Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
38,326	28.28	129	10.50

IAAO\_Production\_Std\_Residential - 2016\_Production

As per IAAO - Assessment Practices / Self-Evaluation Guide (3rd Edition - 2009), page 12					Staffing/Time Formulas
Property type	New Work	Field Canvass	Field Review	Desk Review	
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	NA	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

\*\* (PICTOMETRY)

Notes:

<u>New Work</u>	field work necessary to describe and appraise new construction
<u>Field Canvass</u>	orderly parcel-by-parcel detailed inspection program
<u>Field Review</u>	drive-by inspection (PICTOMETRY Review) - flagging parcels for inspection
<u>Desk Review</u>	in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	0.17
WorkDay	2
Parcel Ct	559

Availability		
Days in Year	(Aug 1st - March 15th)	227
Weekend Days		65
Available Weekdays in Fieldwork Period		162
Subtract:		
Holidays		11
Vacation	12 AL	10
Sick/Personal	12 SL x 60%	6
Training/Staff Meetings	2 Classes	10
Total Days off		37
Actual Workdays Available		125
Ratio Actual to Available		0.77

Productivity		
Loss in production due to:		
Travel time, weather, administrative, etc.		
<b>Estimated time lost per week:</b>		
Ex.: 0.5 day = 0.90; 1.0 day = 0.80		
Enter estimated ratio here:		0.85
<b>Overall Effective Ratio</b>		
Availability	Productivity	Overall
0.77	times	0.85 equals 0.66

Residential Department					
Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
A1	Mass Appr Pictomtry Rvw	18,361	50 - 100	60	306.0
A1	Mass Appr Field Rvw (Pictomtry)	4,590	16 - 20	25	183.6
A1	New Const	600	8 - 10	15	40.0
A1	Vacant lot Review	4,000	50 - 100	60	66.7
A1	Bldg Pmt / Next Insp / Inquiries	2,000	16 - 20	25	80.0
A1	Moblie Homes	5,162	16 - 20	30	172.1
Totals		34,713			848
					Average Rate per Staff Day (Base) 40.92
					Overall Effective Ratio 0.66
					Effective Production Rate 26.84

To calculate staffing needs for given time:			
S = P / (R x T)			
Enter calendar days from schedule			
Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
34,713	26.84	125	10.33
To calculate time needed for given staffing:			
T = (P / R) / S			
Enter number of staff			
Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
34,713	26.84	123	10.50

# **WEBB COUNTY APPRAISAL DISTRICT**



**2015 – 2016  
Commercial  
Management Plan  
Exhibit “A\_ii”**



# WEBB COUNTY APPRAISAL DISTRICT

## 2015 Management Plan

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### **COMMERCIAL REAL PROPERTY DEPARTMENT**

#### **Scope of Work (General Data)**

The Commercial Real Property Department is responsible for the appraisal of all real commercial properties within the commercial and industrial districts. Responsibilities include updating and maintaining property appraisal records, as well as developing equal and uniform market values for these accounts.

The department is currently responsible for a total of 9,334 real property accounts. Of the real property accounts, 6,593 are improved and the remaining 2,691 accounts are vacant. The department currently has a total of three appraisers and one supervisor.

#### **Appraisal Activities for Commercial Real Property**

##### ***Procedures for Collecting and Validating Data***

The appraisal of real property is one of the department's responsibilities and is performed through field inspections and/or office review utilizing *Pictometry*, an aerial photography program. Other reliable means of identifying property include deeds, surveys, maps, fee appraisals, and sketches, to name a few. Appraisal activities include mass appraisal (re-inspection of the universe), new construction, re-inspections and building permits.

##### ***Mass Appraisal***

Mass appraisal, also known as the re-inspection of the universe, is performed on a 3 year cycle. The attached 2015 Neighborhood Reappraisal Listing identifies the market areas (neighborhoods) which are scheduled to be reviewed this appraisal year.

As noted in this exhibit, 3,111 real property accounts are scheduled re-appraisal for 2015. Mass appraisal activities are performed between August 1<sup>st</sup> and November 30<sup>th</sup> of each year.

In mass appraisal, an appraiser is responsible for the review of all parcels in a particular commercial or industrial district. First, the appraiser reviews the assigned area, parcel by parcel, through *Pictometry*. Through this review, the appraiser verifies that all improvements that are physically located on the parcel are listed accordingly on the appraisal record. If not listed, the appraiser identifies the improvement to the best of their ability and adds it to the appraisal record. This information is field inspected for accuracy at a later date. The appraisers' duties also include the verification of measurements of all improvements listed on the account. All discrepancies found will be corrected by the appraiser. Some measurements require verification through a field inspection if the appraiser is unable to view the improvements completely through the aerial image due to obstructed views.

The use of *Pictometry* is of great assistance and allows the appraiser to conduct a more thorough review of the property that is being mass appraised. *Pictometry* assists in identifying updates or additions to improvements in which building permit information is missing or altogether excluded from a property.

Although *Pictometry* is a great tool in assisting with mass appraisal, physical inspections of the properties are still very important. The appraisers conduct field inspections on a lot-by-lot basis of the parcels within assigned areas. At this time, changes and /or updates identified through *Pictometry* are physically verified through a field inspection. The appraiser also verifies all other physical attributes, such as age and condition (depreciation), on the appraisal record and updates all images of the property being reviewed.

### ***New Construction***

For 2014, there were a total of 55 new commercial improvements which were added to the appraisal roll.

In anticipation of the 2015 appraisal year, the department is preparing for an equal number of new construction permits. As of this this month, the commercial staff has identified a total of 57 new commercial improvements currently being built within Laredo. These improvements have been identified by the appraisers during field inspections for the 2015 appraisal year where construction did not begin until after January 1, 2014.

A "Vacant Lot Listing" report is generated, which identifies commercial lots within an area that are currently identified as vacant on our records. The reports are then assigned to the appraisers for field inspection and identification of new improvements. The field inspections for new

construction are performed between December 1<sup>st</sup> and January 31<sup>st</sup> of each appraisal cycle.

The appraiser “drives” the assigned area and identifies, on the report, whether the lot is vacant or if any new improvements are built, and therefore, need to be measured and placed on the property account for assessment. Several photos of the improvements are taken by the appraiser; the images are later uploaded to the respective accounts.

Upon the completion of identifying the new construction that needs to be assessed for the appraisal year, the appraiser field inspects each property to measure the improvements and collect / record all other corresponding data such as quality of construction, additional components, amenities, and other relevant information.

### ***Re-inspections and Building Permits***

The field inspections of properties which have been identified for a re-inspection typically begin in February and extend through March. A re-inspection of a property takes place on accounts which were coded in previous years. There are several reasons for re-inspections of properties such as:

- to identify the percentage of completion of incomplete construction,
- to verify if repairs were made to existing improvements,
- on-going remodeling of improvements, or
- to review the market within a general area, primarily commercial and industrial districts.

Based on current reports, there are a total of 733 accounts coded for re-inspection for 2015.

Building permit information obtained from the City of Laredo Building Department is uploaded and linked to the respective accounts. Building permit information includes, but is not limited to, new construction, additions, interior finish-out on commercial condos, remodeling and demolition permits. Once the information is linked, the appraisal records are printed and assigned to the appraiser for field inspection.

Approximately 782 commercial building permits were field inspected during appraisal year 2013 and 949 for appraisal year 2014. Using this data as a guide, we anticipate and are preparing for approximately 850 building permits for appraisal year 2015.

## **Sources of Data**

The sources of data collection and verification include, but are not limited to, information collected in the field such as sales flyers, publications such as the “*Real Estate Source*” containing sales notices and other pertinent information, fee appraisals, building permit information obtained from the City of Laredo building department, correspondence from the taxing units, and property owners’ correspondence via e-mail, fax or by letter. Television and local newspaper advertisements of new businesses in the Laredo area are another source utilized to identify new construction.

*Pictometry* is also a valuable source of information because it allows the appraiser to view oblique imagery, therefore, is frequently used for data verification. Exterior measurements can be obtained through this source. The images taken by the appraiser during the field inspections are linked to the respective accounts and assist in the verification of data during the reappraisal season as well as during protest season.

## **Data Maintenance**

Data entry is the final step for each individual appraisal assignments. A batch report is created by each appraiser, which records all changes made to every appraisal record that is updated. After all field inspections are completed, the appraiser records, through data entry, all the changes and/or updates identified through that particular assignment. The appraiser must complete all data entry for their current assignment before proceeding to the next assignment. Data entry includes, but is not limited to: entering/updating sketches, adding field inspection notes, uploading current images, updating last appraiser and last inspection date, and updating state codes. The appraiser is also responsible for scanning the appraisal field inspection records and linking it to the respective accounts. Once scanned, the appraisal records are filed and sorted by Geo Number and boxed for storage purposes.

## **Highest and Best Use**

In order to complete the highest and best use analysis of a property, an appraiser must estimate its highest and best use as if the land were vacant.

This estimate ignores the value and restrictions created by any existing improvements. It is the highest value the land could have if it were available for any legal, physically possible and economically feasible type of development.



The highest and best use of commercial property is typically its current use. This is partly due to the fact that commercial development through the use of deed restrictions and city zoning will exclude all other land uses. An appraiser's identification of a property's highest and best use is always a statement of opinion and not a statement of fact.

### **Performance Audits**

Auditing of the appraisers' field work and data entry is necessary in order to ensure the appraisers are following appraisal procedures but also to identify areas within the procedures manuals which need to be revised. An audit may also be conducted when an appraiser appears to be completing the work within a time frame that is not typical for the assignment; generally, completed too quickly. The department supervisor or assistant supervisor typically administers the audit.

There are several ways in which to audit the field work and data entry which an appraiser has completed.

- "Spot checks" may be done by asking the appraiser to submit all the appraisal field records upon returning at the end of the day. The field records are checked for appraiser's notes, updates to the records, image count and identification numbers.
- In new construction, the "field inspection report" printed on the reverse side of the appraisal record should be completely updated with percentage of completion, improvement sketch(es), building characteristics, field inspection notes and other pertinent information.
- Once the appraiser data enters the changes / updates identified per a field inspection, a "batch report" is generated which reflects the "before" and "after" changes made to the accounts. This batch report may be reviewed for discrepancies such as large value changes or no changes to value of the accounts field inspected.
- Audits can also take place through the physical inspection of an appraiser's assignment on a lot-by-lot or property-by-property review. The auditor will pull all accounts worked by the appraiser being audited and then physically field inspects the properties for the accuracy of the appraiser's work. The auditor will pull all accounts worked by the appraiser being audited and then physically field inspects the properties for the accuracy of the appraiser's work. The auditor may also re-measure the improvements to verify the appraiser's accuracy.

## **Commercial Real Property Department Staff**

<b>Name</b>	<b>Title</b>
Ismael Ramirez, Jr., RPA	Commercial Real Property Supervisor
Swinda Hernandez, RPA	Commercial Real Property Appraiser
Tony Vedia, RPA	Commercial Real Property Appraiser
Jose Luis Saucedo	Commercial Real Property Appraiser

\*RPA – Registered Professional Appraiser

**WEBB COUNTY APPRAISAL DISTRICT  
2015 - 2016 NEIGHBORHOOD REAPPRAISAL LISTING  
REAL PROPERTY - COMMERCIAL DEPARTMENT**

Hood_Cd	Hood_Name	2014 Data Summary			Reappraisal Year		
		# Accts	# Imprv	# Vacant	Yr_2015	Yr_2016	Yr_2017
CBD1	CTRL_BUS_DIST1	188	183	5	188		
CBD2	CTRL_BUS_DIST2	229	216	13	229		
CD10	CD_IH35_0 N_OF_BB_LP	3	2	1			3
CD11	CD_IH35_1 DM_TO_BBLP	49	32	17			49
CD12	CD_IH35_2 CAN_TO_DM	212	178	34			212
CD13	CD_IH35_3 L_TO_CAN	476	447	29			476
CD14	CD_IH35_4 M_TO_L	201	190	11			201
CD15	CD_IH35_5 W_TO_M	49	44	5			49
CD16	CD_MCPH_1 SDRS_TO_JACA	332	292	40	332		
CD17	CD_MCPH_2 JACA_TO_LP 20	339	270	69	339		
CD21	CD_SDRS_1 SF_TO_Mc	289	258	31			289
CD22	CD_SDRS_2 Mc_TO_E	70	63	7			70
CD23	CD_SDRS_3 E_TO_TE	69	50	19			69
CD24	CD_SDRS_4 TE_TO_CRB	27	25	2			27
CD25	SANTA MARIA (WD)	273	257	16		273	
CD26	PARK / CLARK	161	151	10		161	
CD28	CLARK_2 E_TO_LP	14	8	6		14	
CD29	ARKANSAS	94	88	6		94	
CD31	GUADALUPE	151	141	8	151		
CD32	ZAPATA HWY (EASTERN)	282	192	90	282		
CD33	ZAPATA HWY (SUBD)	206	118	88	206		
CD34	ZAPATA HWY @ BB LOOP	76	64	12	76		
CD35	OLD MEADOW HWY	147	131	15	147		
CD36	HWY 359	135	83	52	135		
CD40	CORPUS CHRISTI	160	147	13	160		
CD41	MARKET	120	99	14	120		
CD51	SHILOH	128	116	12	128		
CD56	DEL MAR BLVD	176	137	39	176		
CD61	MANN RD / VILLAGE BLVD	74	58	16	74		
CD66	CALLE DEL NORTE	141	129	12	141		
CD71	CALTON RD	175	166	9			175
CD73	HILLSIDE RD	150	139	11			150
CD81	MINES RD	103	67	36			103
CD92	BB LOOP @ SAN ISIDRO	52	21	31		52	
CD93	BB LOOP @ WINFIELD	10	3	7		10	
CD94	BB LOOP @ JACAMAN	207	129	78	207		
CD96	BB LOOP @ PONDEROSA	20	16	4	20		
CD97	BB LOOP @ EMERALD	68	32	36		68	
CD98	BB LOOP @ PRESIDENTES	42	36	6		42	
CVRD02	CASA VERDE COMMERCIAL	1	1	-			1
EX_C	CHARITABLE ORGANIZATION	33	29	4		33	

**WEBB COUNTY APPRAISAL DISTRICT  
2015 - 2016 NEIGHBORHOOD REAPPRAISAL LISTING  
REAL PROPERTY - COMMERCIAL DEPARTMENT**

Hood_Cd	Hood_Name	2014 Data Summary			Reappraisal Year		
		# Accts	# Imprv	# Vacant	Yr 2015	Yr 2016	Yr 2017
EX_G	GOVERNMENT ENTITY	1,312	201	1,111			1,312
EX_R	RELIGIOUS ORGANIZATION	145	107	38		145	
EX_S	SCHOOL (ISD)	135	61	74		135	
IP01	UNITEC AREA	118	86	32		118	
IP02	KILLAM AREA	177	143	34		177	
IP03	SAN ISIDRO_MILO AREA	148	109	39		148	
IP04	TEJAS_RMR AREA	183	153	30		183	
IP05	INTERAMERICA AREA	334	294	40		334	
IP06	MILLENNIUM AREA	29	24	5		29	
IP07	MODERN AREA	199	151	48		199	
IP08	AIRPORT AREA	102	69	33		102	
IP10	COLUMBIA AREA	149	25	124		149	
IP11	EAST LOOP AREA	45	22	23		45	
IP12	STH_EAST LOOP AREA	104	67	37		104	
IP21	WESTERN DIVISION	289	208	76		289	
IP22	EASTERN DIVISION	118	57	26		118	
MC01	MEDICAL CENTER AREA	15	8	7		15	
<b>TOTALS</b>		<b>9,334</b>	<b>6,593</b>	<b>2,691</b>	<b>3,111</b>	<b>3,037</b>	<b>3,186</b>

**NEIGHBORHOOD COUNT 58**

Notes: The neighborhoods identified in the above list are scheduled for reappraisal as of the noted year. Reappraisal shall mean that the property characteristics shall be updated through reliable means that include but are not limited to: field inspections, property sketches, building permits, review through pictometry, aerial / ortho photography, surveys, maps, individual property fee appraisal, deeds or other legal documentation. Based on ratio studies and results of the analyses, neighborhoods may requires an additional reappraisal or review.

I ascertain that all the real property in the commercial department subject to appraisal by my department staff has been included in the reappraisal schedule, to the best of my knowledge and belief.

  
\_\_\_\_\_  
Commercial Department Supervisor

8-22-14  
\_\_\_\_\_  
Date

I ascertain that all the real property in the commercial department subject to appraisal by my department staff has been included in the reappraisal schedule, to the best of my knowledge and belief.

  
\_\_\_\_\_  
Deputy Chief Appraiser

08/22/2014  
\_\_\_\_\_  
Date

**From IAAO "Assessment Practices" (1991), page 20**

Property type	New Work	Field Canvass	Field Review	Desk Review	Staffing/Time Formulas
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	NA	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

**\*\* (PICTOMETRY)**

Notes: New Work field work necessary to describe and appraise new construction  
Field Canvass orderly parcel-by-parcel **detailed inspection program**  
Field Review drive-by inspection **(PICTOMETRY RVW)**  
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	0.11
WorkDay	4
Parcel Ct	191

**Availability**

Days in Year (Aug 1st - Mar 1st)	212
Weekend Days	61
Available Weekdays in Fieldwork Period	151
Subtract:	
Holidays	11
Vacation 12 AL 5 CT	12
Sick/Personal 12 SL x 50%	6
Training/Staff Meetings 2 Classes	10
<b>Total Days off</b>	<b>39</b>
Actual Workdays Available	112
Ratio Actual to Available	0.74

**Productivity**

Loss in production due to:  
 Travel time, weather, administrative, etc.

**Estimated time lost per week:**  
 Ex.: 0.5 day = 0.90; 1.0 day = 0.80

Enter estimated ratio here: **0.85**

**Overall Effective Ratio**

Availability	Productivity	Overall
0.74	0.85	0.63

**Residential Department**

Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
L1	Return Mail - Nonrendered	0	5 - 10	15	0.0
F1	Commercial New Imprv	120	5 - 10	10	12.0
F1	Commercial Pictometry Review	3,111	15 - 20	40	77.8
F1	Commercial Field Inspection (Pict)	778	15 - 20	15	51.9
L1	Business Personal Property	0	15 - 20	20	0.0
L1	BPP Rendition Process	0	15 - 20	20	0.0
F1	Bldg Pmt / Next Insp	950	15 - 20	15	63.3
L1	VIT	0	5-10	7	0.0
Totals		4,959			205
		Average Rate per Staff Day (Base)			24.19
		Overall Effective Ratio			0.63
		Effective Production Rate			15.27

**To calculate staffing needs for given time:**  
 $S = P / (R \times T)$

**Enter calendar days from schedule**

Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
4,959	15.27	112	2.89

**To calculate time needed for given staffing:**  
 $T = (P / R) / S$

**Enter number of staff**

Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
4,959	15.27	108	3

**From IAAO "Assessment Practices" (1991), page 20**

Property type	New Work	Field Canvass	Field Review	Desk Review	Staffing/Time Formulas
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	NA	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

**\*\* (PICTOMETRY)**

Notes: New Work field work necessary to describe and appraise new construction  
Field Canvass orderly parcel-by-parcel **detailed inspection program**  
Field Review drive-by inspection **(PICTOMETRY RVW)**  
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	0.18
WorkDay	7
Parcel Ct	306

**Availability**

Days in Year (Aug 1st -Mar 1st)	213
Weekend Days	61
Available Weekdays in Fieldwork Period	152
Subtract:	
Holidays	11
Vacation 12 AL 5 CT	12
Sick/Personal 12 SL x 50%	6
Training/Staff Meetings 2 Classes	10
<b>Total Days off</b>	<b>39</b>
Actual Workdays Available	113
Ratio Actual to Available	0.74

**Productivity**

Loss in production due to:  
 Travel time, weather, administrative, etc.

**Estimated time lost per week:**  
 Ex.: 0.5 day = 0.90; 1.0 day = 0.80

Enter estimated ratio here: 0.85

**Overall Effective Ratio**

Availability	Productivity	Overall
0.74	0.85	0.63

**Residential Department**

Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
L1	Return Mail - Nonrendered	0	5 - 10	15	0.0
F1	Commercial New Imprv	120	5 - 10	10	12.0
F1	Commercial Pictometry Review	3,037	15 - 20	40	75.9
F1	Commercial Field Inspection (Pict)	759	15 - 20	15	50.6
L1	Business Personal Property	0	15 - 20	20	0.0
L1	BPP Rendition Process	0	15 - 20	20	0.0
F1	Bldg Pmt / Next Insp	950	15 - 20	15	63.3
L1	VIT	0	5-10	7	0.0
Totals		4,866			202
		Average Rate per Staff Day (Base)			24.11
		Overall Effective Ratio			0.63
		Effective Production Rate			15.24

**To calculate staffing needs for given time:**  
 $S = P / (R \times T)$

**Enter calendar days from schedule**

Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
4,866	15.24	113	2.82

**To calculate time needed for given staffing:**  
 $T = (P / R) / S$

**Enter number of staff**

Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
4,866	15.24	106	3

# **WEBB COUNTY APPRAISAL DISTRICT**



**2015 – 2016  
Ag/Rural  
Management Plan  
Exhibit “A\_iii”**



# WEBB COUNTY APPRAISAL DISTRICT

## 2015 Management Plan

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### **Ag/Rural Property**

#### **Scope of Work**

The Ag/Rural Department is responsible for inspecting and appraising rural improvements, administering special agricultural appraisals, and “change of use” rollbacks for approximately 18,313 accounts. These accounts include townsites, ranchettes (colonias), ranchland, and acreage within the city.

The department is currently staffed by one supervisor and four appraisers, of which three are Registered Professional Appraisers (RPA). Appraisers are responsible for collecting all pertinent data, appraising each property at market value, and accurately updating the appraisal records. Such information is recorded in the District’s valuation software, Property Appraisal and Collection Software (PACS), in order to maintain an accurate description of the physical characteristics for each property record.

#### **Appraisal Activities**

The department’s appraisal activities include, but are not limited to, mass appraisal, agricultural use property valuation, agricultural cash lease surveys, agricultural applications, field inspections, rollbacks, and data maintenance. Each activity is further discussed in their respective sections.

#### **Mass Appraisal**

The mass appraisal of rural properties is performed using a combination of field and office appraisal activities. Office appraisal activities consist of desktop appraisals through the use of aerial imagery software (Pictometry, ArcGis, and Google Maps) to identify, locate, and appraise properties. The District’s aerial photography is a very useful tool during mass appraisal of ranchland due to limited available access. Pictometry and Google Maps allow us to identify, classify, and measure improvements where accessibility is typically a challenge to the department. The search engine allows us to locate properties by GEO Number, Property ID, and street address as well as by county road name. In some cases it is also possible for the appraiser to review an oblique ground view of the subject. ArcGis is another aerial tool at our disposal that is more fitting for the rural ranchland. The ArcGis search engine allows us to search properties by GEO Number, Property ID and Abstract. ArcGis also allows us to measure, highlight properties, edit, and identify GPS readings taken in the field.



Appraisal of ranchland (2,524 accounts) and townsites (5,331 accounts) is performed between August and December with the majority of the accounts reviewed through aerial imagery for the 2015 appraisal year. In the event an appraiser needs to verify improvements, square footage, or update images, an onsite inspection is scheduled with the property owner or agent of record.

Annual appraisals of townsites consist of physically inspecting for new construction, additions, remodels, and demolished improvements. The reappraisal of townsites and Ranchettes are in an alternating rotation with Appraisal Year 2015 focused on townsites.

Ranchland properties consist of 7,553 accounts and require a different approach to mass appraise. Ranchland parcels are divided into three (3) groups; Rural area Northeast, Rural area Northwest and Rural area Southeast. In essence, one-third (1/3) of ranchland parcels are to be mass appraised each year for the next three years 2015, 2016 and 2017 mass appraisal. Rural area Northeast will be looked at for 2015.

The other areas for mass appraisal in 2015 entail around 60 accounts which are acres within the city limits. These accounts will also be done using Pictometry, ArcGis, Google Maps and physical inspection to be performed between in September through December. Additionally, agricultural special valuation records such as current and past applications are maintained within the departmental records and kept confidential as per Texas Property Tax Code section 23.45.

Ranchland	Aug-Sept	2,524
Townsites	Sept-Dec	5,331
Mobile Homes	Sept-Dec	392
AG Mail Out	January	350 + -
AG Cash Lease Survey's	February	540
AG Inspections	January-July	400 + -

### **Agricultural Use Property Valuation**

Texas Property Tax Code (TPTC) Section 23 establishes that land designated for agricultural use shall receive a special appraisal. The land shall be appraised at its productivity value as well as its market value. Productivity value is based on the land's capacity to produce agricultural products. The District values agricultural land in compliance with the TPTC and the Texas Property Tax Manual for the Appraisal of Agricultural Land, known as the Agricultural Manual.

The TPTC defines qualified open space land as "land that is currently devoted principally to agricultural use to the degree of intensity generally accepted in the area

and that has been devoted principally to agricultural use for five of the preceding seven years". For property located within the city limits, the land must be currently devoted principally to agricultural use and continuously in AG Use for the preceding five years in order to qualify for special appraisal. As a courtesy, every year the Webb County Appraisal District mails on or about the first weeks in January a 1-D-1 Open-Space Application to the new owners of property which in the previous year had been granted the 1-D-1 Open-Space Valuation. Ag Applications are also requested of those owners who left the land idle the previous year in order to let the land rest. The district also periodically requests an Ag Application and Wildlife Management (WLM) Plan every four years or a WLM Plan report every two years for those properties with Ag under WLM.

### **Agricultural Cash Lease Survey**

Since the productivity value is based on the land's capacity to produce agricultural products, the appraisal district mails a cash lease survey to all property owners whose land is designated as 1-D-1 Open-Space on an annual basis. The purpose of the survey is to gather income and expense information on the subject property. This data is utilized to establish typical income and expenses for ranch operations such as cattle grazing, hunting, and farming. Expenses include fencing, water, taxes, brush control, and property management operations. The data is compiled on a spreadsheet for future use in calculating the net-to-land value as required by the Texas Property Tax Code Section 23.51.

The Texas Comptroller of Public Accounts establishes the capitalization (cap) rate used in the state formula to calculate the agricultural special use unit price. The Cash Lease Method to determine the net-to-land value is the most typically used. Other methods would be the Share Lease Method and in some cases where neither method is available an alternative method may be used. A Cash Lease Method is based on an agreement between a landowner and a tenant to lease the property at a fixed cash payment for a fixed period of time. Under a share lease, the landowner (usually) pays a share of production expenses and receives a prearranged share of the gross receipts rather than a fixed dollar amount. On the Share Lease Method the appraiser must estimate net-to-land values from share leases as well as cash leases. In some cases, neither share nor cash leases will be available for comparison within the immediate area. If leases are unavailable, the Chief Appraiser must use alternative methods to determine the amount a reasonable lessee in the area would pay to lease the land on either a cash lease or share basis.

The net-to-land value per acre is calculated by the use of the income amount per acre minus the (landowner) expenses.

$$\text{Net-To-Land Value Per Acre} = \text{Income Per Acre} - \text{Expenses Per Acre}$$

Net-to-land means the average annual net income derived from the use of open-space land that would have been earned from the land during the five-year period preceding the year before the appraisal. The net-to-land factor will then be divided by the cap rate to determine a value per acre for each classification of agricultural property. The annual productivity valuations will be determined by the Chief Appraiser as required by the Texas Property Tax Code.

**2014 Agricultural Schedule**

<b>CLASS</b>	<b>DESCRIPTION</b>	<b>NET-TO-LAND</b>	<b>CAP RATE</b>	<b>AG VAL/AC</b>
<b>I</b>	Native pastureland	\$4.45	10.00%	\$44.50
<b>II</b>	WLM Native Pastureland	\$4.45	10.00%	\$44.50
<b>III</b>	Improved Pastureland	\$4.50	10.00%	\$45.00
<b>IV</b>	WLM Improved Pastureland	\$4.50	10.00%	\$45.00
<b>V</b>	Irrigated Cropland	\$33.00	10.00%	\$330.00

**Agricultural Application Process**

A property owner desiring the special agricultural appraisal must file a valid 1-D-1 Open-Space application with the Chief Appraiser before the land is considered for special agricultural appraisal. A property owner applying for wildlife management is required to submit a Wildlife Management Plan along with their 1-D-1 Open-Space application.

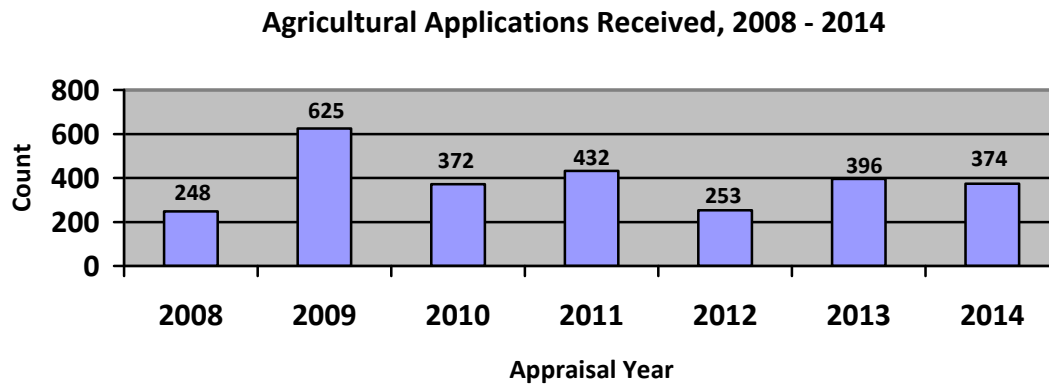
Pursuant to Section 23.54 of the Texas Property Tax Code, the deadline for filing a timely application is before May 1 as required by law. Applications that are not filed timely may still be submitted no later than by the certification of the appraisal roll; however, a penalty will be imposed on the property equal to ten (10) percent of the difference between the special agricultural value and the market value of the property.

The District’s 2015 agricultural application mail-out is scheduled for the third week of January. The 1-D-1 Open-Space Applications are mailed out to new property owners of land that was receiving the agricultural benefit the previous year, those whose land was left idle the previous year and now have to re-apply for the current year, and to those properties under Wildlife Management. Additionally, properties under WLM are mailed a request to re-submit a WLM Plan or an annual report.

When the applications are received they are checked to make sure all the information requested has been noted. The applications are stamped received with the current date if they are filed late they will be stamped accordingly. The appraiser will scan the application into PACS and write comments as to the date it was received. The next

step is to add it to an excel spreadsheet to maintain a record of all the applications received. The final step is to file the application in the filing cabinet in the appropriate folder before the inspections are done.

The following chart illustrates the total agricultural applications received for the past seven years, 2008 through 2014.

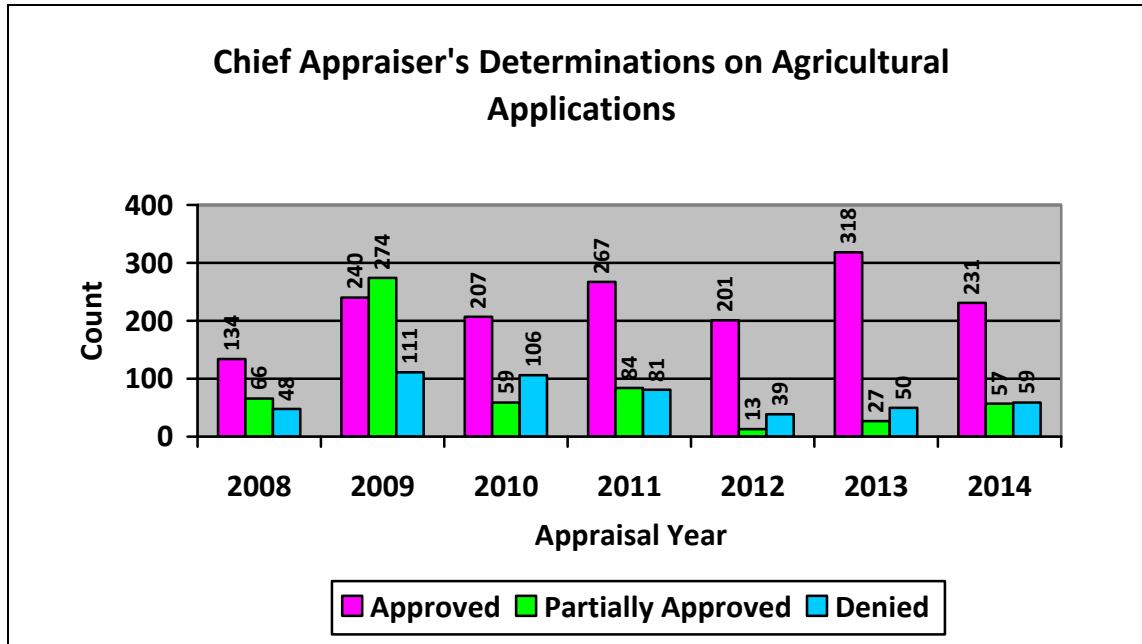


### **Agricultural Field Inspections**

Applications received are grouped by location, which consists of rangeland typically located on or near major arteries, Hwy 59, Hwy 359, Hwy 83 South, Hwy 83 North, FM 1472 (Mines Rd), IH 35 and Hwy 44. The purpose of grouping these applications is to schedule multiple appointments within the same general location for efficiency. In cases where property access cannot be obtained, appointments are made with the property owners. Prior to departing the office for inspections the appraiser reviews the agricultural application and confirms in the field if the practices noted on the application are being performed.

During the inspection, the appraiser makes notes of his/her findings, takes photos, and documents the agricultural practice(s) in place such as livestock grazing, crop farming and / or wildlife management practices. Inspections are conducted by vehicle and / or by physically walking throughout the property. Additionally, the appraiser attempts to establish if the subject property is being used in conjunction with a larger ranch operation. In cases where the subject property is not identified through polygons the appraiser (where possible) will take GPS readings of the property which are then passed on to the Mapping Department for proper GIS identification. Once all the pertinent information has been gathered the appraiser will make a report of his/her findings along with his/her recommendations to the Chief Appraiser or his/her designee for approval or denial of the agricultural benefit. The Chief Appraiser or designee will review the report which he will use to render his/her determination. The Chief Appraiser or designee rendering the determination will approve, partially approve, deny, or

disapprove the 1-D-1 Open-Space Application. If the 1-D-1 open-space valuation is denied, a written notice of the determination is then mailed to the property owner/s and they will have the right to protest the decision within 30 days of the notice date. The chart below illustrates the totals for approved, partially approved, and denied applications for each year.



### Improvements on Agricultural Land

Since the agricultural special appraisal applies only to the land, the appraisal district will appraise all improvements at market value. However, based on the Agricultural Manual, land beneath farm building(s) and other agricultural improvements may qualify for the special appraisal because it is used in conjunction with the agricultural operation. Therefore, based on inspection and the use of the improvements, the land on which the improvements are situated may or may not qualify for agricultural use. Fenced areas of over half an acre are identified through GPS readings and the agricultural designation is not granted.

### Improvements to the Land

Aside from improvements on the land the appraiser also makes note of improvements to the land for possible land change classification. Currently our land classifications are “Native Unimproved Pastureland”, “Improved Pastureland”, and “Irrigated Cropland”. Within the land classifications we also have “Wildlife Management Native Pastureland” and “Wildlife Management Improved Pastureland”. Improvements to the land such as brush control, lands clearing, disking, aerating, root plowing, roller chopping, acres

being irrigated, roads, water tanks, and / or acres being seeded are some of the practices which might change the land classification from native pasture to improved pasture or even irrigated tracts. The amount of acreage which has been improved can be calculated by getting GPS readings of the improved area or estimated by using the aerial maps and measuring tool.

## **Agricultural Rollbacks**

Property that qualifies for agricultural appraisal will reflect two separate values; a market value and a special agricultural value. As previously defined, market value is the price at which a property would transfer for cash or its equivalent under prevailing market conditions. Special agricultural value is productivity value which is based on the land's capacity to produce agricultural products. Properties which qualify for special agricultural value are appraised at a lower price per acre, therefore indicating a lower tax base.

Property taxes will be calculated based on special agricultural value until a change of use or cessation of agricultural use occurs. When a cessation of agricultural use occurs, the taxes are recaptured for the preceding five years known as a rollback. Taxes are calculated from the difference between the special agricultural value and the market value of the property, for each of those preceding five years.

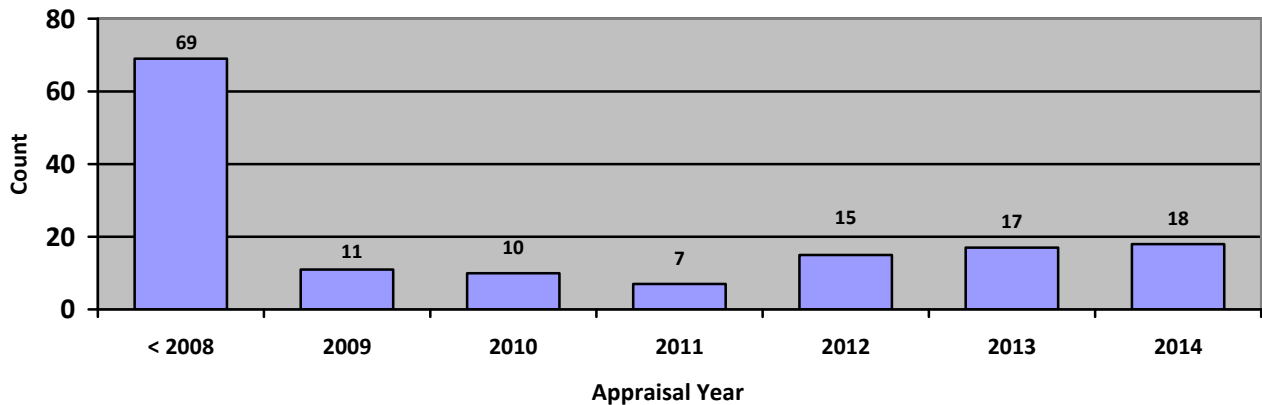
The District utilizes guidelines set by the TPTC and the Agricultural Manual. Appraisers identify possible rollback properties by reviewing new subdivision plats while conducting field inspections. Once a property is identified as a possible rollback, the appraiser researches and inspects the property and documents their findings. Using the information they have gathered, they make a recommendation to the Chief Appraiser or designee as to whether or not the property shall go through a rollback process.

The Chief Appraiser or designee will make a change of use determination and mail notification to the property owner of his determination. Included in this notice is an explanation of the owner's right to protest the determination. If the property owner does not submit a protest, the assessor for each taxing entity prepares and delivers a tax bill for the additional taxes plus interest as soon as practicable.

Although most of the rollbacks involve acres within the city there are some areas in the rural rangeland where land has been affected by the booming oil and gas production. These sites, although small in acreage, are part of a larger tract in which the agricultural use has ceased and the land no longer qualified for the 1-D-1 Open-Space Valuation. As can be seen in the graph below, 2008 experienced a high volume of rangeland being developed which stabilized in 2009 and 2010. Development decreased in 2011, and saw a slight increase in 2012 and 2013. As for 2014, things appear to have stabilized.

The chart below illustrates the rollbacks done in 2008 through 2014.

### Change of Use (Rollbacks), 2008 - 2014



### Data Maintenance

Prior to making any changes to the appraisal records, each appraiser creates a batch report with the purpose of tracking all changes made within PACS. The data entries of the changes are noted on the property's appraisal record after a field or office review is performed. Data entry includes, but is not limited to, entering / updating sketches, adding field inspection notes, uploading current images, updating last appraiser and last inspection date, and updating state codes. The appraisal field inspection records which contain all the changes made are scanned into their respective account within PACS. Once scanned, these appraisal records are filed by Geo ID number and boxed for storage purposes. Other documents which the appraisers are responsible for scanning are agricultural applications and rollback documentation. The agricultural application and rollbacks are filed by year in filing cabinets; after two years the files are boxed for storage. Besides the daily batch report the appraisers also maintain a daily report in which they keep track of the phone calls, walk-ins, and daily projects.

### Highest and Best Use

In order to complete the highest and best use analysis of a property, an appraiser must estimate its highest and best use as if the land were vacant. In dealing with rural ranchland the highest and best use of such properties will be agricultural use of some type. Although colonias (ranchettes) and the townsites are not inside the city limits they are not considered ranchland but rather residential areas, however, there is no zoning or building code restrictions in these areas and therefore a mix of improvement types can be seen throughout the market area. Acres within the city do have to follow zoning and building code restrictions. Most of the acres within the city are found along major arteries and thoroughfares whose highest and best use is commercial in nature.

## **Performance Audits**

Auditing field work and data entry is necessary in order to ensure the appraisers are following appraisal procedures. An audit may be conducted when an appraiser appears to be completing their work too quickly. Audits may be done by asking the appraiser to submit the entire field or office reviewed appraisal records at the end of the day. The appraisal records will be checked for the appraiser's notes, images, coordinates, and any other activities outlined in the department's procedures. Another method of auditing is through the review of a "batch report" which will show the "before" and "after" value changes made to the accounts. This batch report may be reviewed for discrepancies such as large increases or decreases in value. The majority of the agricultural application and rollbacks are reviewed by the Supervisor before processing to ensure that state guidelines are being followed. Audits will be performed on each project completed by the appraiser to ensure that the procedures have been followed.

## **Agriculture/Rural Staff**

<b>Name</b>	<b>Title</b>
Ruben Teran, RPA*, CTA**	Agriculture/Rural Supervisor
Arturo Trevino, RPA*	Agriculture/Rural Appraiser
Pedro (Peter) Casso, RPA*	Agriculture/Rural Appraiser
Samuel Williams	Agriculture/Rural Appraiser
"Vacancy"	Agriculture/Rural Appraiser

\*Registered Professional Appraiser

\*\*Certified Tax Administrator



**Webb County Appraisal District  
2015-2016 Neighborhood Reappraisal Listing  
AG-Rural Department**

		2014 Data Summary			Reappraisal year	
Hood_Cd	Hood_Name	# Accts	# Imprv	# Vacant	2015	2016
AGLS01	AGUILARES	35	13	21	35	
AGLS02	AGUILARES ACRES	10	5	5	10	
BRNI01	BRUNI	462	210	252	462	
CNZO01	EL CENIZO	960	796	164	960	
CVRD01	CASA VERDE ACRES	59	31	28		59
DM30	DELMAR_EAST BB LOOP	18	12	6		18
FM255	CAMINO_COLOMBIA	153	34	45		153
H35900	HWY359_OTHER	179	101	74		179
H35901	HWY359_LA COMA	65	43	20		65
H35902	HWY359_LAREDO RANCHETTES	65	27	32		65
H35903	HWY359_SAN CARLOS	206	129	77		206
H35904	HWY359_RANCHITOS 359E	59	43	15		59
H35905	HWY359_PUEBLO NUEVO	348	180	168		348
H35906	HWY359_TANQUESITOS	211	131	80		211
H35907	HWY359_LOS ALTOS	157	101	56		157
H35908	HWY359_D5	70	31	39		70
H35909	HWY359_LAS BLANCAS	86	56	25		86
H35910	HWY359_LANDFILL	3	1	2	3	
H35921	ABST_ADJ_TO OILTON	136	63	51	136	
H35922	ABST_ADJ_TO_BRUNI	17	6	4	17	
H4401	HWY44_COMPADRES/ENCINAL RNC	13	3	8		13
H4402	HWY44E_A2155/PRG	33	5	7		33
H5901	HWY59_EASTGATE/PUEBLO NUEVO	154	17	136		154
H5902	HWY59_LAS LOMAS	476	213	257		476
H5903	HWY59_REGENCY VLGE/COLORADO	468	172	276		468
H5904	HWY59_VILLAGE EAST/HILLSIDE AC	185	32	153		185
H5905	HWY59_LAS PILAS	208	54	154		208
H5906	HWY59_VALLE VERDE	83	1	82		83
H5907	HWY59_LAS HACIENDAS	15	6	9		15
H5908	HWY59_LOS VETERANOS	24	16	8		24
H5909	HWY59_CENTENARIOS/ARCOS/MES	301	105	196		301
H5910	HWY59_FRESNOS/NOPALITOS	209	72	137		209
H83N01	HWY83N_LA MOCA	412	122	248		412
H83N02	HWY83N_BOTINES	181	108	63		181
H83N03	HWY83N_FOUR POINTS	42	17	25		42
H83N04	HWY83N_SUNSET	20	10	10		20
H83N05	HWY83N_VETERANOS/HUISACHES	47	32	14		47
H83N07	HWY83N_AVARITT PROPERTIES PLA	7	4	1		7
H83N08	HWY83N_RANCHO LOS UNIDOS	15	5	8		15
H83S01	HWY83S_ONE RIVER PLACE	59	10	49		59
IH3501	MIRASOL COUNTRY ESTATES	56	19	4		56
LWS01	LEWIS	45	18	27	45	
MHRD01	LA PRESA	243	130	109		243
MHRD02	SAN ANTONIO WEST	111	39	25		111
MHRD03	LAS PRESITAS	20	3	9		20
MNSRD1	LOMAS/MINAS	125	57	67		125
MNSRD12	SANTO TOMAS ESTATES	24	2	12	24	
MNSRD2	LOS CORRALITOS	87	39	39		87

**Webb County Appraisal District  
2015-2016 Neighborhood Reappraisal Listing  
AG-Rural Department**

Hood_Cd	Hood_Name	2014 Data Summary			Reappraisal year	
		# Accts	# Imprv	# Vacant	2015	2016
MNSRD3	RANCHITOS LOS MINERALES	111	44	67		111
MNSRD4	ANTONIO SANTOS	27	15	12		27
MNSRD5	ASHLEY ACRES	9	7	2		9
MNSRD6	RICHTER_WILSON TRACTS	101	41	60		101
MRDO01	MIRANDO	452	198	254	452	
NL05	NORTH_LDO_ALTA_MIRA	31	18	13	31	
NONE	NONE	270	56	182	270	
OLTN01	OILTON	321	153	155	321	
RANE2	RURAL AREA NORTHEAST	2,524	387	298	2,524	
RANW1	RURAL AREA NORTHWEST	2,542	466	404		2,237
RASE3	RURAL AREA SOUTHEAST	2,237	470	363		
RDGZ01	RODRIGUEZ	17	10	7	17	
RIOB01	RIO BRAVO	1,533	1,270	263	1,533	
RIOB02	HWY83S_VELA TR NEXT TO RIO BRA	50	28	22		50
TRD01	PENITAS WEST I-IX	299	189	106		299
TRD02	SANTA ISABEL	21	8	6		21
MH'S	MAPS M807/M09 & M901/M913	1,030	1,030	-	392	638
	Rural_Totals	<b>18,537</b>	<b>7,714</b>	<b>5,511</b>	<b>7,232</b>	<b>8,763</b>

Notes: The neighborhood identified in the above list are scheduled for reappraisal as of the noted year. Reappraisal shall mean that the property characteristics shall be updated through reliable means that include but are not limited to: field inspections, property sketches, building permits, review through pictometry, aerial / ortho photography, surveys, maps, individual property fee appraisal, deeds or other legal documentation.

I ascertain that all the real property in the Ag/Rural department subject to appraisal by my department staff has been included in the reappraisal schedule, to the best of my knowledge and belief.



Ag/Rural Department Supervisor

8/22/2014  
Date

I ascertain that all the real property in the Ag/Rural department subject to appraisal by my department staff has been included in the reappraisal schedule, to the best of my knowledge and belief.



Deputy Chief Appraiser

08/22/2014  
Date

**From IAAO "Assessment Practices" (1991), page 20**

Property type	New Work	Field Canvass	Field Review	Desk Review	Staffing/Time Formulas
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	50 - 100	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

\*\* (PICTOMETRY)

Notes: New Work field work necessary to describe and appraise new construction  
Field Canvass orderly parcel-by-parcel **detailed inspection program**  
Field Review drive-by inspection **(PICTOMETRY RVW)**  
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	0
WorkDay	22
Parcel Ct	1,276

Availability		
Days in Year (Aug 1st - June 15th)		318
Weekend Days		91
Available Weekdays in Fieldwork Period		227
Subtract:		
Holidays		13
Vacation	12 AL 5 CT	12
Sick/Personal	12 SL x 60%	6
Training/Staff Meetings	2 Classes	10
Total Days off		41
Actual Workdays Available		186
Ratio Actual to Available		0.82

Productivity		
Loss in production due to: Travel time, weather, administrative, etc.		
<b>Estimated time lost per week:</b> Ex.: 0.5 day = 0.90; 1.0 day = 0.80		
Enter estimated ratio here:		0.80
<b>Overall Effective Ratio</b>		
Availability	Productivity	Overall
0.82	times	0.75 equals 0.61

Residential Department					
Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
A1 / C3	Ranchettes - Pictometry Rvw	0	50 - 100	40	0.0
D1	Ranchettes - Detail Inspections	200	16 - 20	20	10.0
A1	Townsites- Pictometry Rvw	4,708	50 - 100	45	104.6
A1	Townsites- Detial Inspections	1,177	16 - 20	30	39.2
D1 / D2	Ranchland-Pictometry Rvw( if availat	2,524	50 - 100	50	50.5
D2	Ranchland - Ag Appl Inspection	350	4 - 6	4	87.5
D1	Ranchland - Ag Appl Research	350	4 - 6	4	87.5
D1	Ranchland - Rollback Inspection	25	4 - 6	3	8.3
D1	Ranchland - Rollback Paperwork	25	4 - 6	3	8.3
D1	Jan 1st Mail Outs (Surveys & new ow	0		1	0.0
D1	Ag Reapply Program	0		1	0.0
D1 / D2	Next Inspection /Inquiries	150	16 - 20	20	7.5
Totals		9,509			404
Average Rate per Staff Day (Base)					23.57
Overall Effective Ratio					0.61
Effective Production Rate					14.48

To calculate staffing needs for given time:			
S = P / (R x T)			
Enter calendar days from schedule			
Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
9,509	14.48	186	3.53
<b>To calculate time needed for given staffing:</b>			
T = (P / R) / S			
Enter number of staff			
Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
9,509	14.5	164	4

**From IAAO "Assessment Practices" (1991), page 20**

Property type	New Work	Field Canvass	Field Review	Desk Review	Staffing/Time Formulas
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	50 - 100	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

\*\* (PICTOMETRY)

Notes: New Work field work necessary to describe and appraise new construction  
Field Canvass orderly parcel-by-parcel **detailed inspection program**  
Field Review drive-by inspection **(PICTOMETRY RVW)**  
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	0
WorkDay	-8
Parcel Ct	-463

Availability		
Days in Year (Aug 1st - June 15th)		319
Weekend Days		91
Available Weekdays in Fieldwork Period		228
Subtract:		
Holidays		13
Vacation	12 AL 5 CT	12
Sick/Personal	12 SL x 60%	6
Training/Staff Meetings	2 Classes	10
Total Days off		41
Actual Workdays Available		187
Ratio Actual to Available		0.82

Productivity		
Loss in production due to: Travel time, weather, administrative, etc.		
<b>Estimated time lost per week:</b> Ex.: 0.5 day = 0.90; 1.0 day = 0.80		
Enter estimated ratio here:		0.80
<b>Overall Effective Ratio</b>		
Availability	Productivity	Overall
0.82	times	0.75 equals 0.62

Residential Department					
Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
A1 / C3	Ranchettes - Pictometry Rvw	6,526	50 - 100	40	163.2
D1	Ranchettes - Detail Inspections	1,632	16 - 20	25	65.3
A1	Townsites- Pictometry Rvw	0	50 - 100	45	0.0
A1	Townsites- Detial Inspections	200	16 - 20	30	6.7
D1 / D2	Ranchland-Pictometry Rvw( if availat	2,237	50 - 100	50	44.7
D2	Ranchland - Ag Appl Inspection	350	4 - 6	4	87.5
D1	Ranchland - Ag Appl Research	350	4 - 6	4	87.5
D1	Ranchland - Rollback Inspection	25	4 - 6	3	8.3
D1	Ranchland - Rollback Paperwork	25	4 - 6	3	8.3
D1	Jan 1st Mail Outs (Surveys & new ow	0		1	0.0
D1	Ag Reapply Program	0		1	0.0
D1 / D2	Next Inspection /Inquiries	150	16 - 20	20	7.5
Totals		11,495			479
Average Rate per Staff Day (Base)					24.00
Overall Effective Ratio					0.62
Effective Production Rate					14.76

To calculate staffing needs for given time:			
S = P / (R x T)			
Enter calendar days from schedule			
Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
11,495	14.76	187	4.17
To calculate time needed for given staffing:			
T = (P / R) / S			
Enter number of staff			
Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
11,495	14.76	195	4

# **WEBB COUNTY APPRAISAL DISTRICT**



## **2015 – 2016 Business Personal Property Management Plan Exhibit “A\_iv”**



# WEBB COUNTY APPRAISAL DISTRICT

## 2015 Management Plan

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### **BUSINESS PERSONAL PROPERTY DEPARTMENT**

#### **Scope of Work (General Data)**

The Business Personal Property Department (BPP) is responsible for the appraisal of all business personal property accounts, which include, but are not limited to, business personal property within the commercial and industrial districts as well as within residential areas. Responsibilities include updating and maintaining property appraisal records, as well as developing equal and uniform market values for these accounts.

The department is currently responsible for a total of 8,564 business personal property accounts. The BPP department currently has a total of five appraisers with one supervisor and one assistant supervisor in its department.

#### **Appraisal Activities for Business Personal Property**

##### ***Definition of Personal Property***

Personal property is defined by exception: property that is not real is personal. The most important characteristic of personal property is "its movability without damage either to itself or to the real estate to which it is attached". (International Association of Assessing Officers 1990, page 76)

Personal property is divided into two separate categories: tangible and intangible. The BPP department is responsible for assessing tangible business personal property. Some types of personal property assessed by the department include, but are not limited to, furniture, fixtures, equipment, tools, machinery, supplies, inventories held for resale, and materials in process.

##### ***Procedures for Collecting and Validating Data***

The BPP department's appraisal activities include appraisal of business personal property through field inspections but also through desk review utilizing several different websites via the internet and other informational sources identified and acquired by the District.

## ***Discovery of Business Personal Property***

In order for personal property to be assessed, it must first be discovered. The owner of the personal property must also be identified. This is done utilizing trained staff and supporting resources. Sources which are useful in the discovery of personal property and its owners include, but are not limited to the following:

- Physical inspections or on-site reviews
- Self-declaration statements or renditions - used to establish an appraised value of a business's personal property as of January 1<sup>st</sup>
- Prior and current year building permits
- New business listing from media sources
- Texas Secretary of State - for business organizations information
- Texas Comptroller of Public Accounts - sales tax permit information source
- InfoNation, Inc - TexAuto Tax Guide – a vehicle data source which contains all vehicle title transactions for motor vehicles and trailers registered in the State of Texas including new titles, transfers, registrations, corrections and other revisions.
- State and County business licenses and registrations
- Chamber of Commerce membership lists
- County Assumed Name records
- Property transfer documents, including recorded Bill(s) of Sale
- Telephone and city directories
- Governmental databases such as Texas Department of Motor Vehicle Registration records

Once the business and its owner(s) have been identified, the appraiser will proceed with a field inspection to verify its location (situs), ownership, and the nature of the business and will gather pertinent information to determine the value.

## ***Mass Appraisal***

Mass appraisal is the first of the appraisal activities assigned at the beginning of the new appraisal year, therefore, it is typically assigned in August. Business personal property accounts are mass appraised using a two (2) year cycle. Therefore, of the approximate 8,564 business personal property accounts, the plan schedules one-half (1/2) of the accounts to be mass appraised per appraisal year. For appraisal year 2015, the attached reappraisal plan identifies 4,856 business personal property accounts scheduled to be re-appraised.

Areas scheduled for business personal property mass appraisal are:

- ✓ Personal property accounts located in major and/or busy commercial arteries
- ✓ Personal property accounts located in commercial areas experiencing major changes and/or growth
- ✓ Personal property accounts which have been identified as non-rendered or as having returned mail
- ✓ Personal property accounts which have not been field inspected with the last three years.

Two mass appraisal projects performed on an annual basis are the Downtown Project and the Mall del Norte Project. All of the personal property accounts located within these two (2) areas are scheduled for field inspection during the first week of January of each year. The purpose of these inspections during the first week of January is to establish if the business is active (remains open) and to obtain an accurate level of inventory to appraise as of the assessment date of January 1<sup>st</sup>.

In mass appraisal, the appraiser's responsibility is to review all accounts in a particular commercial district, industrial district, or residential areas which have been assigned.

The appraiser determines whether the business is still active, closed or re-located to another location (situs). This is done through an on-site review of the business.

The appraisers' duties include visiting the business and speaking to someone in charge of the business, such as a manager, supervisor or other authorized person, in cases where the owner is not available. At this point, the appraiser will explain the purpose of the business and gather the



necessary data for the re-appraisal. The appraiser should also indicate the date of inspection, the nature of the business and the correct situs as of the assessment date. Images are taken of the exterior and interior of the business, should permission be granted. These images are linked to the corresponding account(s).

During the on-site review, the appraiser will obtain the following information:

- Name of business and its situs
- Type of ownership (sole proprietorship, partnership, franchise, or corporation)
- Type of business, such as restaurant, convenient store, etc
- Owner's name and mailing address
- Business's telephone number and e-mail address
- Name and title of the person supplying the information
- Sales tax permit number, if applicable
- Beginning date of business, if new business

Once the appraiser identifies the owner of the business, they proceed to gather information which is used to determine the value of the business personal property. The information gathered should include, but is not limited to:

- A list of the tangible personal property, including furniture, fixtures, equipment, machinery, computers, printers, and any other fixed assets. They should try to obtain the year of acquisition, year manufactured, and the purchase price or cost amount of the property.
- A list of all leasehold improvements, indicating which items may already be assessed as real property (to avoid double assessment).
- A list of any leased equipment including the owners' name and mailing address, for liability purposes, and other pertinent information regarding the leased equipment. This information will assist the appraiser in placing a market value on the property.

- A list of consigned items, including a description of the property, as well as the owner's name and mailing address. The appraiser should also ask for a contract or any other supporting documents identifying the property as consigned goods for taxing liability purposes.
- A complete list of items in inventory.
- The area (square footage) which the business utilizes.

In the appraisal of inventory, the District considers the level of trade in which the inventory is being held. The level of trade refers to the production and distribution stages of a product. The three (3) levels of trade are the manufacturing level, the wholesale level and the retail level.

Typically, there is value added as the inventory item moves closer to its ultimate user. Additional costs, such as freight, overhead, handling, etc, are added to a product as it advances from one level of trade to the next. This increases the value as a final product. Consequently, the level of the goods, or inventory, will differ depending on their level of trade.

Once the field inspections are completed and all information required for accurate appraisals is gathered, the appraiser continues with further research through office review. This information is used to update existing accounts, delete accounts or create new business personal property accounts within PACS.

### ***Re-inspections***

The field inspections of properties which are identified for a re-inspection typically begin in January. A re-inspection of a property takes place on accounts which were coded in the previous year.

There are several reasons for re-inspections of properties such as to verify if a business has closed or re-located based on previous year's rendition, for equity review of a particular business category, or to review previous year's protested value. Non-rendered accounts are also scheduled for inspection during this time.

### ***Motor Vehicle Inventory***

The Texas Property Tax Code (TPTC) Section 23.121 establishes the requirements for Vehicle Inventory Tax (VIT) appraisals. This inventory market value is calculated using "the total annual sales from the dealer's

motor vehicle inventory, less sales to dealers, fleet transactions, and subsequent sales, for the 12-month period corresponding to the prior tax year, divided by twelve". (TPTC, Sec 23.121 (b))

Motor vehicle, vessel and outboard motor (boat), heavy equipment and retail manufactured housing dealers are required to submit monthly sales data to the County Tax Office and copy of same to the District. Upon submission of the forms, data is reviewed and recorded into its corresponding account. As noted earlier, this information will be used for calculating the market value of the inventory.

Dealers who are not complying with the monthly filing of the VITS form are mailed a courtesy notice advising them of partial or all information which they have not been submitted to the Appraisal District. The notice also advises the property owner of the penalties imposed through TPTC Section 23.122 (m) for failure to file the completed forms timely. This courtesy notice is mailed in October to allow the property owners sufficient time to submit completed VITS, so that in turn the information may be processed in PACS.

In January of the following year, all dealers should file a dealer's motor vehicle inventory declaration form promulgated by the comptroller as required by the TPTC Section 23.121 (f). The declaration should contain sufficient information to allow the Appraisal District to calculate the current year's market value of the dealer's motor vehicle inventory.

For appraisal year 2014, the department, with the assistance of the Webb County Tax Office, obtained copies of all monthly sales data sheets for dealer accounts in which the owners failed to submit this information. This data ensured accurate 2014 appraisals for all VIT/SIT accounts. The data was also useful in identifying dealers which had closed throughout the year; these accounts were coded for 2015 re-inspection for verification. Once verified that the business is no longer active, the accounts will be deleted accordingly.

This year, a total of 158, or 69%, dealer declarations were filed with the Appraisal District. For appraisal year 2015, the BPP department will continue with field inspections as needed, focusing on the dealerships that appear not to be complying with the filing of the required information. The District's ultimate goal is to have 100% participation and compliance by the dealerships' property owners.

## ***Business Personal Property Renditions***

A rendition is a state mandated promulgated form used to establish an appraised value of a business's personal property as of January 1<sup>st</sup>. Pursuant to TPTC Section 22.01 (a) a business property owner shall render all tangible personal property which they own or manage and control as of January 1<sup>st</sup> that is used for the production of income. The District mails out approximately 8,000 business personal property renditions annually to existing business personal property accounts within PACS. This mail-out is scheduled in January of each year.

Per TPTC Section 22.23 (a), the deadline to file a rendition with the Appraisal District is April 15<sup>th</sup> of each year. However, TPTC Section 22.23 (b) allows for the property owner to submit a written request for a 30-day filing deadline extension, therefore extending the filing deadline to May 15<sup>th</sup>.

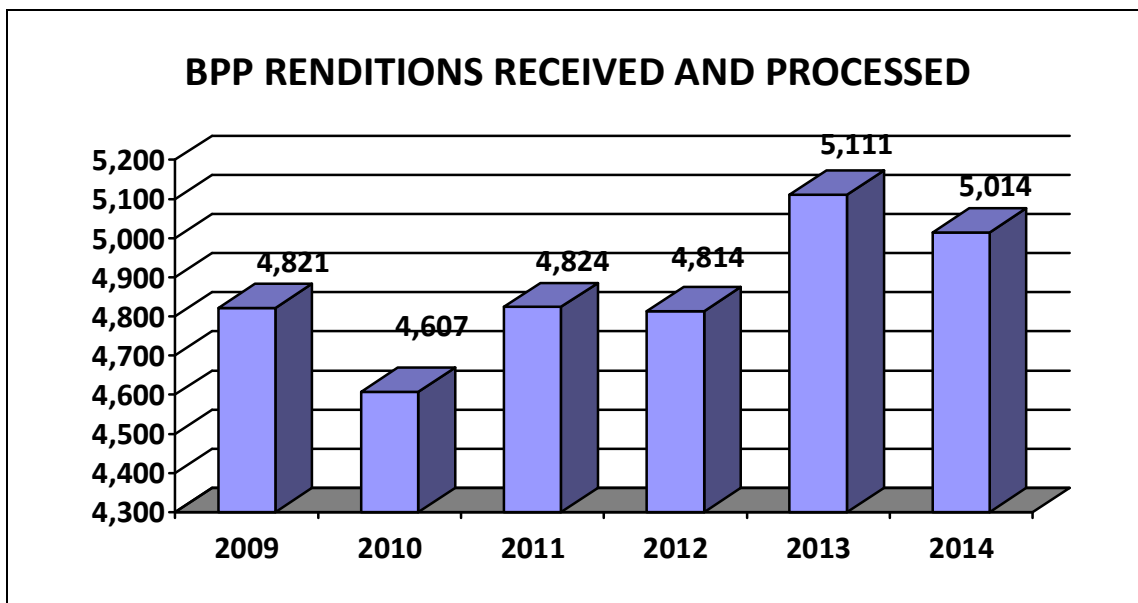
Furthermore, this same code allows the Chief Appraiser to extend the filing deadline by an additional 15 days upon good cause indicated in writing by the property owner. It is not uncommon for property owners or their accountant or tax agent to file a request for deadline extension.

As renditions are received by the District, staff begins to finalize field assignments to prepare for the processing of the renditions. This process is scheduled to begin as early as January and continue through the end of May. The following procedures are followed:

- The renditions are recorded as received by scanning a barcode which is pre-printed on the rendition form. This procedure is done on a daily basis in order to maintain the count of renditions received.
- An image of the rendition is scanned into PACS within its corresponding account.
- The renditions are placed into batches containing 25 - 30 renditions per batch and assigned to the appraisers for processing. As the batches are assigned to the appraisers, the information is recorded on an excel spreadsheet in order to keep track of the assignments and the renditions within the batch.
- Rendition summary reports are generated on a daily basis in order to monitor the appraisers' progress of processing renditions and for an update of the rendition count. This report contains:
  - Total number of renditions received YTD

- Total number of renditions processed YTD
- Total percentage of renditions processed YTD
- Total number of renditions processed by appraisers by date
- Total YTD number of renditions processed by appraiser
- A bar graph that illustrates the YTD count of renditions processed per each appraiser assigned to the project

A total of 5,111 renditions were filed during appraisal year 2013. For appraisal year 2014, a total of 5,014 renditions were filed by property owners and processed by the WCAD appraisers by the first week of June 2014. Therefore, the BPP department estimates that for appraisal year 2015, approximately 5,000(+) renditions will be submitted and processed.



**\*\*BPP – Business Personal Property**

### ***Freeport and Goods-In-Transit***

TPTC Section 11.251 allows an exemption to be applied to “freeport goods”. This exemption may apply “to inventories that:

1. are or will be forwarded out of Texas within 175 days of the date acquired or brought into Texas
2. are in Texas for assembling, storing, manufacturing, repair, maintenance, processing or fabricating purposes.”

The exemption does not apply to oil, natural gas, or liquid or gaseous materials that are immediate derivatives of refining of oil or natural gas. In Webb County, this exemption is allowed by all taxing units exclusive of the school districts.

Section 11.43(b) of the TPTC requires the application to be filed annually to receive entitlement to the Freeport exemption. The completed application form must be filed between January 1 and no later than April 30 of the year for which the exemption is being requested. The Chief appraiser may accept applications after the deadline date if the application was submitted prior to the approval of the appraisal records by the appraisal review board. Consequently, if the late application is approved, a ten (10) percent penalty will be imposed by the taxing units. Failure to file an application will result in the loss of entitlement of any exemption for the current year.

Generally, the District mails out a letter in January along with an exemption application form to the accounts coded as "Freeport" the previous year. This letter serves as a reminder that they must reapply so as to be granted the exemption. It requests that the property owner submit supporting documentation such as financial reports, balance sheets, and inventory records, along with the application.

The Freeport applications are typically received and processed in the same time frame and along with business personal property exemptions. For appraisal year 2013, a total of 130 Freeport exemption applications were received and processed. A total of 121 Freeport exemption applications were filed and processed for appraisal year 2014.

### ***Goods-In-Transit***

Section 11.253 of the TPTC allows an exemption for inventory identified as "goods-in-transit". In order for the inventory to qualify for the exemption the following provisions must be met:

- it is acquired in or imported into Texas to be forwarded to another location in Texas or outside the state
- it is stored in a public warehouse facility in Texas that is not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property
- the personal property is transported to another location in Texas or outside of Texas no later than 175 days after the date the person acquired or imported the property
- does not include oil, natural gas, petroleum products

The District receives minimal Goods-In-Transit applications. For appraisal year 2013, a total of four (4) applications were submitted and processed. A total of five (5) GIT exemption applications were filed and processed for appraisal year 2014. These applications are typically submitted and processed same as renditions.

### **Data Maintenance**

Data entry is the final step for each individual appraisal assignments. A batch report is created by each appraiser which records all changes made to every appraisal record which they have updated. After all field inspections have been completed, the appraiser then records, through data entry, all the changes and / or updates which they identified through that particular assignment. The appraiser must complete all data entry for their current assignment before proceeding to the next assignment. Data entry includes, but is not limited to:

- ✓ updating mailing addresses,
- ✓ updating situs (physical) addresses,
- ✓ updating taxing jurisdictions,
- ✓ adding field inspection notes,
- ✓ uploading current images,
- ✓ updating last appraiser and last inspection date,
- ✓ creating new accounts,
- ✓ deleting accounts of businesses which no longer exist, and
- ✓ preparing supplement for prior years, when necessary.

The appraiser is also responsible for scanning the appraisal field inspection records and linking them to their respective accounts. Once scanned, these appraisal records are filed by geo number order and boxed for storage purposes.

### **Highest and Best Use**

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

## **Business Personal Property Department Staff**

<b>Name</b>	<b>Title</b>
Ana Aguirre, RPA	BPP Appraisal Supervisor
Veronica Barron, RPA	BPP Assistant Supervisor
Blanca Rodriguez, RPA	BPP Property Appraiser
Christine Rubio, RPA	BPP Property Appraiser
Reynaldo Landa, RPA	BPP Property Appraiser
Cynthia Canales, RPA	BPP Property Appraiser
Vacant	BPP Property Appraiser

\*RPA – Registered Professional Appraiser



**WEBB COUNTY APPRAISAL DISTRICT  
2015 - 2016 REAPPRAISAL LISTING  
BUSINESS PERSONAL PROPERTY DEPARMENT**

Map_ID	Hood_Name	2014 Data Summary		Reappraisal Year	
		# Accts		Yr_2015	Yr_2016
DT101	DT_800_1500_WASH ST		13	13	13
DT102	DT_800_1500_VICT ST		27	27	27
DT103	DT_800_1500_HSTN ST		9	9	9
DT104	DT_800_1500_MATM ST		9	9	9
DT105	DT_800_1500_FARRG ST		35	35	35
DT106	DT_800_1500_HDLG ST		39	39	39
DT107	DT_800_1500_LNCLN ST		27	27	27
DT108	DT_800_1500_ITURB ST		40	40	40
DT109	DT_800_1500_GRANT ST		34	34	34
DT110	DT_800_1500_ZARG ST		42	42	42
DT111	DT_800_1500_WATER ST		1	1	1
DT112	DT_100_1100_SAN BER AVE		16	16	16
DT113	DT_100_1100_SAN AGSTN AVE		13	13	13
DT114	DT_100_1100_FLORES AVE		12	12	12
DT115	DT_100_1100_CONV AVE		37	37	37
DT116	DT_100_1100_SALNS AVE		35	35	35
DT117	DT_100_1100_JUAREZ AVE		21	21	21
DT118	DT_100_1100_STA MARIA AVE		8	8	8
EC101	PP_EL CENIZO		12	12	
P1002					
THROUGH P1091	PP_WD_Quad_1_Map_2 THROUGH PP_WD_Quad_1_Map_91		225		225
P2005					
THROUGH P2060	PP_ED_Quad_2_Map_5 THROUGH PP_ED_Quad_2_Map_59		264		264
P3065					
THROUGH P3100	PP_ED_Quad_3_Map_65 THROUGH PP_ED_Quad_3_Map_100		138		138
P4107					
THROUGH P4170	PP_ED_Quad_4_Map_107 THROUGH PP_ED_Quad_4_Map_170		88		88
PCBD2	PP_CTRL_BUS_DIST2		11	11	
PCD10	PP_CD_IH35_N_OF_BB LP		6		6
PCD11	PP_CD_IH35_DM_TO_BB LP		33		33
PCD12	PP_CD_IH35_CANAL_TO_DM		286		286
PCD13	PP_CD_IH35_LYON_TO_CANAL		302		302
PCD14	PP_CD_IH35_MCTZMA_TO_LYON		121		121
PCD15	PP_CD_IH35_WATER_TO_MCTZMA		25		25
PCD16	PP_CD_MCPH_1_SDRS_TO_JACAMN		355	355	
PCD17	PP_CD_MCPH_2_JACAMN_TO_BB LP		393	393	
PCD21	PP_CD_SDRS_SNFCO_TO_MCPH		134		134
PCD22	PP_CD_SDRS_MCPH_TO_EJIDO		138		138
PCD23	PP_CD_SDRS_EJIDO_TO_EFIESTA		62		62
PCD24	PP_CD_SDRS_E_FIESTA_TO_LIFEDWNS		12		12
PCD25	PP_CD_SANTA MARIA (WD)		92	92	

**WEBB COUNTY APPRAISAL DISTRICT  
2015 - 2016 REAPPRAISAL LISTING  
BUSINESS PERSONAL PROPERTY DEPARMENT**

Map ID	Hood Name	2014 Data Summary		Reappraisal Year	
		# Accts		Yr_2015	Yr_2016
PCD26	PP_PARK/CLARK		61	61	
PCD28	PP_CD_CLARK_2 EJIDO_TO_BB LP		9	9	
PCD29	PP_CD_ARKANSAS		93	93	
PCD31	PP_CD_GUADALUPE		190	190	
PCD32	PP_CD_ZAPATA HWY (ED)		190	190	
PCD33	PP_CD_ZAPATA HWY (SUBD)		155	155	
PCD34	PP_CD_JAIME ZAPATA MEM HWY		42	42	
PCD35	PP_CD_OLD MEADOW HWY		42	42	
PCD36	PP_CD_HWY 359 (W/IN CITY)		109	109	
PCD40	PP_CD_CORPUS CHRISTI		67	67	
PCD41	PP_CD_MARKET		68	68	
PCD51	PP_CD_SHILOH		130	130	
PCD56	PP_CD_DEL MAR BLVD		179	179	
PCD61	PP_CD_MANN RD/VILLG BLVD		171	171	
PCD66	PP_CD_CALLE DEL NORTE		174	174	
PCD71	PP_CD_CALTON RD		176	176	
PCD73	PP_CD_HILLSIDE RD		173	173	
PCD81	PP_CD_MINES RD (W/IN CITY)		158	158	
PCD92	PP_CD_BB LP @ SAN ISIDRO		74	74	
PCD93	PP_CD_BB LP @ WINFIELD		9	9	
PCD94	PP_CD_BB LP @ JACAMAN		170	170	
PCD96	PP_CD_BB LP @ PONDEROSA		40	40	
PCD97	PP_CD_BB LP @ EMERALD		26	26	
PCD98	PP_CD_BB LP @ LOS PRESIDENTES		107	107	
PH359	PP_HWY 359 (OUTSIDE CITY)		73	73	
PH44	PP_HWY 44		3	3	
PH59	PP_HWY_59 (OUTSIDE CITY)		9	9	
PH83N	PP_HWY 83 NORTH		8	8	
PH83S	PP_HWY 83 SOUTH		4	4	
PIP01	PP_UNITEC AREA		139		139
PIP02	PP_KILLAM AREA		290		290
PIP03	PP_SAN ISIDRO MILO AREA		208		208
PIP04	PP_TEJAS_RMR AREA		209		209
PIP05	PP_INTERAMERICA AREA		443		443
PIP06	PP_MILLENIU AREA		30		30
PIP07	PP_MODERN AREA		214		214
PIP08	PP_AIRPORT AREA		123		123
PIP10	PP_COLUMBIA AREA		25		25
PIP11	PP_EAST LOOP AREA		13		13
PIP12	PP_SOUTH EAST LOOP AREA		45		45
PIP21	PP_INDUSTRIAL W/IN WD		79		79
PIP22	PP_INDUSTRIAL W/IN ED		56		56
PMC01	PP_MEDICAL CENTER AREA		11	11	

**WEBB COUNTY APPRAISAL DISTRICT  
2015 - 2016 REAPPRAISAL LISTING  
BUSINESS PERSONAL PROPERTY DEPARTMENT**

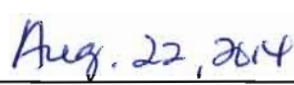
Map_ID	Hood_Name	2014 Data Summary	Reappraisal Year	
		# Accts	Yr_2015	Yr_2016
PMDN1	PP_MALL DEL NORTE DILLARDS_CINEMK	62	62	62
PMDN2	PP_MALL DEL NORTE_CINEMK_MACYS	79	79	79
PMDN3	PP_MALL DEL NORTE_MACYS_SEARS	53	53	53
PMNSRD	PP_MINES RD (OUTSIDE CD/IP)	63	63	
RB101	PP_RIO BRAVO	46	46	
TAXI	PP_TAXI ***	53	53	53
VL	PP_VARIOUS LOC (UISD/LISD) ***	11	11	11
VLS1	PP_VARIOUS LOC (LISD) ***	135	135	135
VLS6	PP_VARIOUS LOC (WEBB CONS) ***	13	13	13
VLS7	PP_VARIOUS LOC (UISD) ***	291	291	291
WC101	PP_WEBB CONSOLIDATED	48	48	
<b>TOTALS</b>		<b>8,564</b>	<b>4,856</b>	<b>4,823</b>

\*\*\* Not applicable to field inspection due to multiple locations of properties; reliance of reappraisal placed on business personal property renditions.

Notes: The business personal property located within the Map IDs identified in the above list are scheduled for reappraisal as of the noted year. Reappraisal shall mean that the property characteristics shall be updated through reliable means that include, but are not limited to: field inspections, building permits, aerial / ortho photography, individual renditions, or other legal documentation. Based on ratio studies and results of the analyses, these areas may require an additional reappraisal or review.

I ascertain that all the personal property accounts in the business personal property department subject to appraisal by my department staff has been included in the reappraisal schedule, to the best of my knowledge and belief.

  
\_\_\_\_\_  
Business Personal Property Department Supervisor

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Deputy Chief Appraiser

  
\_\_\_\_\_  
Date

**From IAAO "Assessment Practices" (1991), page 20**

Property type	New Work	Field Canvass	Field Review	Desk Review	Staffing/Time Formulas
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	NA	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

**\*\* (PICTOMETRY)**

Notes: New Work field work necessary to describe and appraise new construction  
Field Canvass orderly parcel-by-parcel **detailed inspection program**  
Field Review drive-by inspection **(PICTOMETRY RVW)**  
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	0.23
WorkDay	8
Parcel Ct	476

**Availability**

Days in Year (Aug 1st - May 15th)	287
Weekend Days	82
Available Weekdays in Fieldwork Period	205
Subtract:	
Holidays	12
Vacation 12 AL 5 CT	12
Sick/Personal 12 SL x 50%	6
Training/Staff Meetings 2 Classes	10
Total Days off	40
Actual Workdays Available	165
Ratio Actual to Available	1

**Productivity**

Loss in production due to:  
Travel time, weather, administrative, etc.

**Estimated time lost per week:**  
Ex.: 0.5 day = 0.90; 1.0 day = 0.80

Enter estimated ratio here: 0.85

**Overall Effective Ratio**

Availability	Productivity	Overall
0.80	0.85	0.68

**Residential Department**

Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
L1	Return Mail - Nonrendered	400	5 - 10	15	26.7
F1	Commercial New Imprv	0	5 - 10	10	0.0
F1	Commercial Detailed Field Inspector	0	15 - 20	15	0.0
L1	Business Personal Property	3,936	15 - 20	18	218.7
L1	BPP Rendition Process	4,200	15 - 20	20	210.0
L1	BPP Late Rendition Process	1,000	15 - 20	20	50.0
F1	Bldg Pmt / Next Insp	0	15 - 20	15	0.0
L1	VIT	230	5-10	7	32.9
Totals		9,766			538
Average Rate per Staff Day (Base)					18.15
Overall Effective Ratio					0.68
Effective Production Rate					12.41

**To calculate staffing needs for given time:**  
S = P / (R x T)

**Enter calendar days from schedule**

Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
9,766	12.41	165	4.77

**To calculate time needed for given staffing:**  
T = (P / R) / S

**Enter number of staff**

Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
9,766	12.41	157	5

**From IAAO "Assessment Practices" (1991), page 20**

Property type	New Work	Field Canvass	Field Review	Desk Review	Staffing/Time Formulas
Homes	8 - 10	16 - 20	50 - 100	200 - 250	S = Number of Staff Needed
Apartments/Commercial	2 - 4	5 - 10	15 - 20	100	P = Number of Properties
Agricultural	2 - 4	4 - 6	NA	50	R = Production Rate
Vacant Land	30 - 50	50 - 75	100 - 150	400	T = Time Available

**\*\* (PICTOMETRY)**

Notes: New Work field work necessary to describe and appraise new construction  
Field Canvass orderly parcel-by-parcel **detailed inspection program**  
Field Review drive-by inspection **(PICTOMETRY RVW)**  
Desk Review in-office review of CAMA model estimates, flagging parcels for review or inspection

ANALYSIS	
Appraiser	0.33
WorkDay	11
Parcel Ct	678

**Availability**

Days in Year (Aug 1st - May 15th)	288
Weekend Days	82
Available Weekdays in Fieldwork Period	206
Subtract:	
Holidays	12
Vacation 12 AL 5 CT	12
Sick/Personal 12 SL x 50%	6
Training/Staff Meetings 2 Classes	10
Total Days off	40
Actual Workdays Available	166
Ratio Actual to Available	1

**Productivity**

Loss in production due to:  
Travel time, weather, administrative, etc.

**Estimated time lost per week:**  
Ex.: 0.5 day = 0.90; 1.0 day = 0.80

Enter estimated ratio here: 0.85

**Overall Effective Ratio**

Availability	Productivity	Overall
0.81	0.85	0.68

**Residential Department**

Property Class	Property Type	Number Parcels	IAAO Rates	Rate Used	Staff Days
L1	Return Mail - Nonrendered	400	5 - 10	15	26.7
F1	Commercial New Imprv	0	5 - 10	10	0.0
F1	Commercial Detailed Field Inspector	0	15 - 20	15	0.0
L1	Business Personal Property	3,788	15 - 20	18	210.4
L1	BPP Rendition Process	4,200	15 - 20	20	210.0
L1	BPP Late Rendition Process	1,000	15 - 20	20	50.0
F1	Bldg Pmt / Next Insp	0	15 - 20	15	0.0
L1	VIT	230	5-10	7	32.9
Totals		9,618			530
		Average Rate per Staff Day (Base)			18.15
		Overall Effective Ratio			0.68
		Effective Production Rate			12.43

**To calculate staffing needs for given time:**  
S = P / (R x T)

Enter calendar days from schedule

Parcel Count	Eff. Rate per Day	Known_Cal Days	Staff
9,618	12.43	166	4.67

**To calculate time needed for given staffing:**  
T = (P / R) / S

Enter number of staff

Parcel Count	Eff. Rate per Day	Cal. Days	Known Staff #
9,618	12.43	155	5

# **WEBB COUNTY APPRAISAL DISTRICT**



## **2015 – 2016 Analysis Department Management Plan Exhibit “A\_v”**

# **SALES ANALYSIS DEPARTMENT**

## **2015 MANAGEMENT PLAN AND 2014 YEAR IN REVIEW**

### **Scope of Work**

The responsibility of the Analyst Department is to gather, screen and verify, analyze and interpret data and determine recommendations for necessary value adjustments. Analysts' responsibilities also include maintaining appraisal level and uniformity of the District's appraised values. Additionally, analysts maintain all land and improvement schedules (models) used in the appraisal of all properties. Furthermore, this department presents testimony on behalf of the District at ARB hearings, assists District's legal counsel in appeal cases under litigation, and prepares arbitration cases. The Analyst Department currently consists of one supervisor and three analysts.

### **Data Collection**

Data is collected from various sources that may include: nationally recognized valuation services, fee appraisals, WCAD questionnaires, newspapers and the state comptroller's website. These sources provide data on sales, cost, income (rent, vacancy, expense and capitalization rates), and franchise & management fees. Investors and fee appraisers rely on these sources in their investment or appraisal practices.

#### **Cost data is gathered from:**

*Marshall and Swift (M&S)* – applied to the residential, commercial and rural improvement models.

*National Automobile Dealers Association (NADA)* – considered for improvement models of manufactured homes.

#### **Income data is gathered from:**

*Real Estate Research Corporation (RERC)* – publishes national and regional capitalization and vacancy rates, by property type and tier, on a quarterly basis.

*Korpacz Real Estate Investor Survey* – publishes national and regional capitalization and vacancy rates, by property type and tier, on a quarterly basis.

*Realtyrates.com* – a website that provides national and regional rent, vacancy and capitalization rates for different property types.

*MiniCo* – publishes national and regional rent, occupancy, and expense data for self-storage facilities annually.

*Smith and Travel Research* – publishes income and expense data for hotels and motels, by category listing.

*Lodging Hospitality Franchise Fact File* – is a public file that provides franchise fees of national hotel and motel chains.

*Texas Hotel Performance factbook* – is a quarterly publication that provides room revenue, occupancy data, and total rooms for local hotels and motels.

*Hotel Occupancy Tax Receipts* – is a file from the Texas Comptroller's website that reports annual income for hotels and motels.

*Laredo Morning Times* – is a local newspaper that publishes advertisements of rental property and articles of new commercial businesses.

*Commercial / Apartment Surveys* – letters created by the District that are sent to local businesses to gather information about current rent, vacancy, and expense rates.

### **Sales data is gathered from:**

*Fee appraisals* – submitted by property owners and those purchased by the District contain sales, income, and cost data.

*Sales Surveys* – are questionnaires created by the District that are sent to grantors and grantees to gather sales prices, type of financing, interest rates, and years financed.

### ***Data Screening and Verification***

#### **Sales Surveys**

Surveys are collected from respondents via mail, homestead applications, and/or meetings with appraisers. Sales information is provided directly from the buyer or seller, eliminating third party ambiguity. Ownership transfers recorded at the county clerk's office prompt an update to the District's records. Once the District's records have been updated a survey is produced for each account that has a change in ownership. Surveys are mailed every two months to buyers and sellers of each transfer. During the homestead application process, the District requests property owners submit a sales survey. When owners visit the office and meet with appraisers, owners may be requested to complete a survey if they recently sold or acquired the property being discussed. All information provided on the sales survey is considered voluntary with a minimum requirement of a signature.

Analysts follow International Association of Assessing Officers (IAAO) standards on ratio studies in screening and verification of sales that are collected through the sources mentioned above. Once collected, all sales are recorded with one of the following codes;

**1\_UDI** – Identifies transfers where one property has several owners and each owner owns separate interest (percentage) on the property. Usually a parent account and multiple child accounts are created for each individual interest of the property.

**ACRE** – Arm's-length transactions of large un-platted tracts of land, usually ranch land.

**COM\_C** – Arm's-length transactions of all commercial condominiums.



**COMM** – Arm’s-length transactions of commercial properties except apartments and warehouses.

**D** – Identifies transfers where no money was exchanged.

**DC\_1** – Transactions where financial institutions are the buyer, usually foreclosed properties.

**DC\_2** – Identifies transactions where lenders (usually financial institutions) are the seller, usually referred to as Real Estate Owned properties (REO).

**DC\_3** – Relocation transactions.

**DC\_4** – Identifies all other types of non arm’s-length transactions not mentioned above, including, but not limited to, transactions between relatives, estate sales, divorce decrees, government sales, outliers, etc.

**DC\_5** – Identifies improvements which have been modified after the transfer, and the sales price no longer represents the property as purchased.

**DC\_6** – This sales type code is used when the financing, down payment, interest rate and/or years financed of a transaction is not typical in the current market, usually seller financing.

**MF2-4** – Arm’s-length transactions of multi-family buildings such as duplexes, triplexes, or fourplexes.

**MF5** – Arm’s-length transactions of apartment complexes of 5 or more units.

**MH** – Arm’s-length transactions of personal property manufactured homes (no land associated).

**MH-L** – Arm’s-length transactions of manufactured homes which are permanently attached to the land (real property).

**SFC** - Arm’s-length transactions of a residential condominiums or townhomes.

**SFR** - Arm’s-length transactions of single family residences.

**SFRN** - Arm’s-length transactions of newly constructed single family residences.

**SFRT** - Arm’s-length transactions of single family residences located in a ranchette (rural subdivisions).

**VCL** - Arm’s-length transactions of vacant commercial lots.

**VRL** - Arm’s-length transactions of vacant residential lots.

**VRL\_M** - Arm's-length transactions of multiple vacant residential lots as one transaction.

**VRTL** - Arm's-length transactions of vacant residential lots in ranchettes.

**WHSE** - Arm's-length transactions of commercial warehouses.

<b><u>Examples of Non Arm's-Length Transactions</u></b>
Sales involving government agencies and public utilities
Sales involving charitable, religious, or educational institutions
Sales between relatives or corporate affiliates
Sales settling an estate
Forced sales
Sales of doubtful title
Trades
Sales of partial interests
Land contracts
Incomplete or un-built common property
Auction Sales

Each code may be queried by Sale Type Code and used for statistical analysis. After all sales have been coded, an SQL program is used to audit all sales to identify any miscoding or erroneously coded sales. The results of the SQL program are submitted to the analysts for review and corrections are made where applicable.

A total of 2,044 ownership transactions were coded with the Sale Type Codes SFR, SFRN, or DC\_2 from January 2012 to December 2013 for the appraisal year 2014. Sales that were coded after January 2014 are mainly used for deliberations during the protest season. For the 2014 Appraisal Year, a total of 4,646 surveys were mailed to buyers and sellers. The average response rate was 11.75% per mail-out. All sales surveys submitted to the appraisal district remain confidential under current law.

### ***Commercial and Apartment Economic Surveys***

In an effort to obtain local income and expense data directly from business owners, and to evaluate local economic conditions, the District sends economic surveys specifically intended for apartment and commercial properties. An SQL query is performed to select a preliminary listing of commercial and apartment properties to be mailed a survey. Once the list is compiled, any property that is owner-occupied is removed. For the 2014 Appraisal Year a total of 2,676 surveys were sent, with an average response rate of 9.29% per mail-out. Once a survey is completed and submitted, the data is reviewed and stored on an Excel sheet for further analysis. At the end of the year, the data provided is sorted by rent rates, secondary income, leasing dates, vacancy & collection loss, and other statistical data that is used to determine local market value.

## ***Fee Appraisals***

As part of the District's efforts to determine market value, fee appraisers are contracted to perform appraisals on randomly selected properties. A comparison between the fee appraiser's and the District's data is performed to evaluate methodology. The data collected from the fee appraisals is considered in the District's analyses.

For the 2014 Appraisal Year, the District did not contract fee appraisers to perform appraisal assignments; however, the District did purchase fee appraisals from the City of Laredo through an Open Records Request. The District requested all fee appraisals purchased by the City between January 1, 2013 and January 1, 2014. A total of 34 fee appraisals were received through that request.

## **Data Analyses**

### **Ratio Studies**

Ratio study statistics provide measures of appraisal performance that aid the District in reappraisal and equalization decisions. The ratio study expresses the relationship between the appraised value and the sale price of a property. The median ratio and Coefficient of Dispersion (COD) are the two statistical tools used by the state comptroller's auditor in the Property Value Study (PVS). These tools are also used by the District in its internal ratio studies. Two primary responsibilities of this department are to maintain appraisal level and uniformity within the universe of properties. Appraisal level statistics include the calculation of the Mean, Median and Aggregate (Weighted) Mean of the appraisal to sales ratio of the sample population of sales. Uniformity statistics include the calculation of the Price Related Deferential (PRD), Coefficient of Dispersion (COD), and Coefficient of Variation (COV).

The appraisal to sale ratio is calculated by dividing the appraisal value by the sales price of the property. Mean, or average, is the sum of the ratios divided by the total number of ratios. Median is the midpoint, or middle ratio, when an array of ratios is sorted in ascending order. If the number of ratios is even, the median is the average of the two middle ratios. Aggregate (Weighted) Mean is calculated by the sum of the appraised values divided by the sum of the sales prices.

PRD is the mean ratio divided by the weighted mean ratio. COD is the average percentage deviation from the median ratio. COV is the standard deviation expressed as a percentage of the mean.

TPTC's accepted median sales ratio range is between ninety-five percent (95%) to one hundred and five percent (105%) of market value. The accepted COD range is five (5) to fifteen (15) for newer or more homogeneous single family residential properties; less than twenty (20) for older and heterogeneous single family residential properties. The established PRD range is ninety-eight percent (98%) to one hundred and three percent (103%). According to IAAO standards, median sales ratio range should be between ninety (90%) and one hundred ten percent (110%).

## ***National***

For the current appraisal year, the Sales Analysis Department conducted extensive research on the effects that national and state economies have on local markets. Nationally recognized real estate journals such as the Urban Land Institute, RERC, and Wall Street Journal were documented and reviewed for analysis on the impact the economy had on the real estate market. Other national data sources such as RealtyTrac.com, National Association of Realtors (NAR), and Marketwatch.com are vital sources of information about the national housing market.

## ***State***

After national data is documented, a closer perspective of the economy was examined using state data. Real estate institutions, such as the Texas A&M Real Estate Center, provide a bulk of the state documented trends and local analysis. Other sources include the state comptroller's office that provides current state statistics and other economic data.

## ***Local***

The data reviewed on the national and state level is compared to local analysis. Sources include the Laredo Morning Times newspaper, Laredo Business Journal, Texas A&M International University (TAMIU) Small Business Center, Laredo Development Foundation, and Laredo Chamber of Commerce. These sources help determine the local status of the real estate market. This data is presented to the WCAD staff for discussion and interpretation.

## **Residential Property**

The District uses a hybrid of the cost and market approach to value residential properties. The square-foot method is used to calculate a basic unit cost of a benchmark property. Most amenities or components are calculated as a percentage of the price per square foot of the main structure. Such amenities may include an open porch, storage room, carport and other amenities. Once the Replacement Cost New (RCN) is calculated, the values are adjusted based on current sales data through modifiers.

## ***Cost Analysis***

One of the responsibilities of the Sales Analysis Department is developing strategies on which properties need updated cost schedules. For the 2014 Appraisal Year, single family residences, condominiums, townhouses, and manufactured homes cost schedules were proposed for updating. Using M&S 3<sup>rd</sup> Quarter July 2013 as a guideline, single family housing was proposed to be restructured into eight quality classifications, ranging from Poor to Exceptional Quality. Both condominiums and townhouses will also be restructured into five classifications ranging from Fair to Excellent Quality. Manufactured Housing was also proposed to reflect M&S 3<sup>rd</sup> Quarter July 2013 schedules and classification structure. Additionally, a new set of classification codes were proposed to capture multi-family unit costs. These classifications include; duplex, triplex and fourplex. A manual for single family residential, condominiums, townhomes,

multi-family units and manufactured homes is created to demonstrate the typical type of construction found in Webb County. After completion, the schedules are presented to the Chief Appraiser to approve preliminary tests on the effect the updated schedules will have on current values. After implementation and analysis of the data, a bell curve is observed for all four types of construction. These results are compared to current sales data on file and a recommendation is submitted to update cost schedules for single family residential, condominiums, townhouses, multi-family units and manufactured housing. All results were submitted to the Residential Review Committee.

Analysis of the M&S 2013 data is not reviewed for the remaining residential improvement cost schedules. It is determined that the remaining cost schedules will not be updated for the current appraisal year. Calibration of the remaining residential cost schedules will be fine-tuned using improvement modifiers based on market sales.

***Classification Review***

The District, as a proactive measure, selects subdivisions for classification review to determine inequalities on a yearly basis. The 2013 Residential Review Committee, Residential Supervisor, and senior real property appraisers submit subdivisions to the Sales Analyst Supervisor for consideration. The Sales Analyst Supervisor determines the subdivisions to be reviewed and sets the field inspection for staff. The Sales Analyst, along with senior residential property appraisers, field inspect each parcel in an assigned subdivision to determine classification accuracy by comparing the subject to the Residential Classification Manual. Once a consensus of classification is reached for each parcel in the assigned subdivision it is documented and submitted for corrections. Using the Mass Update tool in PACS, all parcels which changed classification are corrected on the account. For 2014 a total of 7 subdivisions are reviewed.

***2014 Subdivisions for Classification Review***

<i>Subdivision</i>	<i>Up classed</i>	<i>Down classed</i>
San Isidro Northeast / Los Palmares	3	151
Dorel Hills / Cheyenne	0	47
San Jose	0	58
Lakeside	24	0
Shiloh Crossing	1	82

***Sales Analysis***

The primary approach in appraising residential properties is the sales comparison approach. Based on current legislation, comparable sales which occurred in the preceding 36 months are allowed in the determination of market value including real estate owned sales (DC\_2); however, a greater weight is placed on the prior 24 month period. A total of 2,044 residential SFR, SFRN, and DC\_2 sales are collected and

analyzed for appraisal year 2014. Throughout the year, sales are gathered, reviewed and coded into Property Appraisal Collection Systems (PACS) to perform ratio studies at different times during the year. For the 2014 Appraisal year ratio studies were performed in:

- August 2013
- February 2014
- March 2014

The August study serves two purposes: (1) to provide a final review for the 2014 Appraisal Year and (2) to identify areas where the appraisal performance is not within the acceptable parameters, as set by the Texas Property Tax Code (TPTC), and to address them during the current appraisal year. The results are presented to the Chief and Deputy Chief Appraiser for their review.

The February study was completed as an initial measure of appraisal performance of the current appraisal year after gathering, reviewing and coding new sales data.

In early March, a study is performed and presented to the Residential Review Committee for the purpose of market analysis which includes all sales data for the appraisal date (January 1<sup>st</sup>). This study is used to review preliminary statistics after the collection and audit of data and to measure current appraisal performance.

Two additional studies are performed in late March. The second study is presented during the committee review meetings to include real estate owned sales as part of the market analysis. Based on these statistics those neighborhoods or subdivisions not within acceptable parameters are addressed. The final study is conducted as an audit of the changes performed and as a summary of the results of adjustments applied to the neighborhood/subdivision mass adjustment factors by the review committee.

### ***IAAO Study***

An IAAO Stratified Analysis (ISA) of the sales based on IAAO Standards is performed by the Analyst Department. The data is stratified into different categories such as school district, appraisal value range within each ISD, living area range, year built range, construction quality classification, neighborhood, appraisal to sale ratio range, number of sales by month, and sale price by month. Based on the ISA format, staff is able to view the data and identify patterns and/or areas for detailed reviews.

Scatter plots are produced, by neighborhood, using the data from the stratified format that included SFR and DC\_2 sales. Appraisal to sale ratios are plotted by time, and linear regression analysis is applied. The trend line illustrates the slope of values in a two year period. The same slope is produced using a time frame of four years.

**Time Adjustment Factor**

A time adjustment factor for land is calculated using the Sales Ratio Trend Analysis method illustrated in *Property Appraisal and Assessment Administration*. The premise of the Sales Ratio Trend analysis is to determine sale price inflation or deflation per month using sale price to appraisal ratios; however, the study incorporated multiple years of land sales by land type, so the study calculates the average ratio per year for each study. The time adjustment factors are calculated by dividing the percent change of ratios by the initial ratio. The following are the formulas in adjusting sales prices to January 1, 2014. Arms-length sales Deeds of Trust were used in calculating the time adjustment factors.

**Time Adj Sales Price = SP [1 + (TAF) (m)]      If sales date is before January 1<sup>st</sup>**

**Time Adj Sales Price = SP [1 - (TAF) (m)]      If sales date after January 1<sup>st</sup>**

**SP** = Sales Price  
**TAF** = Time Adjustment Factor  
**m** = Months before/after appraisal date

**Geographical Information System (GIS)**

GIS is incorporated into the market analysis by creating shapefiles of datasets to project with GIS software. In 2014, shapefiles are created for the following categories:

- 2013\_SFRN\_03-05-2014
- 2012\_SFRN\_03-05-2014
- 2011\_SFRN\_03-05-2014
- 2013\_SFR\_03-05-2014
- 2012\_SFR\_03-05-2014
- 2011\_SFR\_03-05-2014
- 2013\_DC\_2\_03-05-2014
- 2012\_DC\_2\_03-05-2014
- 2011\_DC\_2\_03-05-2014
- 2013\_DOT\_03-05-2014
- 2012\_DOT\_03-05-2014
- 2011\_DOT\_03-05-2014
- 2013\_WHSE\_03-05-2014
- 2012\_WHSE\_03-05-2014
- 2011\_WHSE\_03-05-2014
- 2013\_COMM\_03-05-2014
- 2012\_COMM\_03-05-2014
- 2011\_COMM\_03-05-2014
- pac\_data\_2014\_as\_of\_10\_08\_13\_with\_sgt\_data\_oct\_2013\_land\_eco\_adj

pac\_s\_2010\_data\_2014\_as\_of\_01\_14\_14\_with\_sgt\_data\_jan\_15\_2014  
pac\_s\_oltp\_data\_2014\_as\_of\_07\_22\_2014\_with\_sgt\_data\_julyl\_2014  
pac\_s\_oltp\_data\_2014\_as\_of\_04\_15\_2014\_with\_sgt\_data\_april\_2014  
2014\_last\_insp\_date  
2014\_acre\_land\_sales  
2014\_pacs\_oltp\_and\_training\_combo\_01\_20\_2014  
2014\_oltp\_ip\_and\_comm\_land\_sales  
2014\_training\_ip\_and\_comm\_land\_sales  
pac\_s\_training\_data\_2014\_as\_of\_01\_14\_14\_with\_sgt\_data\_jan\_15\_2014  
pac\_s\_oltp\_data\_2014\_as\_of\_03\_18\_14\_with\_sgt\_data\_mar\_04\_2014  
pac\_s\_data\_2013\_as\_of\_07\_20\_13\_with\_sgt\_data\_july\_2013  
pac\_s\_data\_2014\_as\_of\_10\_08\_13\_with\_sgt\_data\_oct\_08\_2013

GIS was reviewed to illustrate the market activity in a neighborhood or subdivision. This information is then compared with the statistical data from the ratio reports.

### ***Residential Review Committee***

The Residential Review Committee consists of the Chief Appraiser, Deputy Chief Appraiser, Residential Supervisor, and the Sales Analysis Department. The committee meets for one week to review and discuss possible mass adjustments to establish market value. The committee reviews ratio studies which include arm's-length and re-sales, improvement classes and trending analyses in twenty-four and forty-eight month time frames all by neighborhood. The proposed cost improvement schedule updates for condos, townhomes, and manufactured homes are not approved by the committee. However, adjustments are made to condominiums and townhomes through the markets sales approach, by applying improvement modifiers.

Based on the review of the current local market, all necessary market adjustments to residential properties are completed through neighborhood or subdivision improvement and/or land modifiers (adjustment factors).

## **Commercial Property**

### ***Cost Analysis***

The objective of the commercial improvement schedules for the 2014 Appraisal Year is to keep the cost data current, as of the latest edition of the Marshall & Swift (M&S) Commercial Cost Explorer publication. The edition that was used to analyze the cost schedules is the M&S Commercial Cost Explorer August 2013. The Commercial Improvement Cost Schedule workbook is updated to analyze the schedules. Raw unit prices, multipliers, and heating & cooling costs are updated using the latest cost data from M&S.

After the cost data is updated with the latest information, the 2013 unit prices are compared to the proposed 2014 unit prices by calculating the mean, median, minimum, and maximum percentage changes.



The overall average unit price percentage change from 2013 is approximately 6% with a median percentage change of about 7%. For further analysis, the unit prices are adjusted with an 79% local economic modifier to reflect the current economy. With the local economic modifier, the overall average unit price percentage change is 8% with a median percentage change of 7%.

### ***Sales Analysis***

Sales analysis is performed by executing sales ratio reports of all commercial sales that occurred from 01/01/2011 to 12/31/2013. There are 35 sales of commercial properties that are coded with the Sale Type Code COMM, 31 sales are coded WHSE, and 15 sales are coded MF5 (multi-family apartments). The number of sales for each property category is not sufficient to support a value change.

### ***Income Analysis***

The income approach measures the present worth of the future benefits of a property by the capitalization of the net income stream over the remaining economic life of the property. The approach involves estimating the Effective Gross Income (EGI) of a property by deducting the appropriate vacancy and collection losses from its estimated gross income. Applicable operating expenses and an allowance for reserves for replacements are deducted to arrive at a Net Operating Income (NOI), that is then capitalized into an indication of value.

Income proformas are performed on typical income-producing properties such as retail stores, warehouses, apartment complexes, and office buildings. The properties are tested using gross rent; vacancy, collection loss, expenses, and capitalization rates. Capitalization, vacancy and collection loss, and expense rates are established after reviewing 2013 third and fourth quarter national and regional data in the RERC publication, the 2013 third and fourth quarter national data on realtyrates.com, 2013 third quarter national data in the Korpacz Real Estate Investor Survey publication, and local data submitted through the commercial and apartment surveys. Rent rates are established by reviewing the classified ads in the Laredo Morning Times and submitted commercial and apartment surveys.

Hotel and motel income and occupancy data is collected from the *Texas Hotel Performance Factbook* quarterly report. This data is entered into a spreadsheet with historical data for each hotel/motel. The income approach to value (Rushmore Method) is calculated on a stabilized, three-year average for each individual hotel or motel and presented to the Commercial Review Committee.

### ***Commercial Review Committee***

The Commercial Review Committee consists of the Chief Appraiser, Deputy Chief Appraiser, and the Sales Analysis department. The committee met for approximately 3 days and reviewed cost, sales, and income analyses. The committee determined that commercial schedules be adjusted based on current sales ratios; however, sales and income approach tests indicated a value decrease for the following neighborhood codes: IP22 was given a 96% economic adjustment on all commercial improvements and CBD1 and CBD2 neighborhood modifier were reduced (-8%) to 88%.

## **Land Appraisal**

### ***New Subdivision Plats and Re-plats***

New residential, commercial and ranchette lots from plats recorded with the county clerk's office, during 2013, are appraised through the use of an appraisal packet. This packet includes a copy of the plat, an aerial of the platted area, and an appraisal worksheet. This worksheet includes the type of lots, comparable area, mass appraisal table(s) and neighborhood market adjustment factors applied to the new lots. Each packet is submitted into data services to be data entered into PACS. A total of 26 plats and 31 re-plats were processed for 2014. New residential and commercial plats are field inspected and the phase of development is documented.

### ***Planning and Zoning***

All Planning and Zoning (P&Z) agendas from 2013 are printed from the city's website. Each agenda is reviewed to identify proposed plats or plats approved for development. The details of these agenda items are compiled on a spreadsheet to track phase of platting process with the P&Z Commission. Those appearing multiple times or in an advanced stage of the plat process are recognized and field inspected to document the phase of development; the valuation is reviewed and re-appraised based on field inspection findings. In the current appraisal year a total of 63 agendas are reviewed.

### ***Field Inspections***

Residential and commercial plats and proposed plats are scheduled for field inspection to document their phase of development. An inspection report is created for each plat inspected which includes notes and photographs taken at the time of inspection. All photographs and notes are placed into the corresponding account in PACS. A total of 46 areas are field inspected in December 2013 for the current appraisal year.

### ***Annexations***

Annexation ordinances of property into the City of Laredo for 2013 are appraised through the use of an appraisal packet. This packet consists of the ordinance, an aerial map of the annex property and an appraisal worksheet. The appraisal worksheet includes the account number of the property annexed and mass appraisal table(s). Each packet is submitted to the data department to be data entered into PACS. Two ordinances are processed for the current appraisal year.

### ***Acreage Splits***

New accounts are "split" after a large ranch property is sold, transferred, or partitioned into smaller tracts and the new account worksheet is provided to the analysts. All new accounts are reviewed and appraised based on the size of the ranch's effective acres. Any changes are submitted to the data department to be entered into PACS. Approximately 74 acreage splits are reviewed for 2014.

## ***Commercial Condominium Regimes***

A commercial condominium regime is a document that is recorded at the county clerk's office which declares that a property will be utilized as commercial condominiums. Once a regime is received by the District, it is reviewed by the commercial department which proceeds to create accounts identifying unit numbers and undivided interest percentages for each unit. Analysts assist in the process by assigning a comparable land schedule that is applied to each individual account. A total of 15 condominium regimes were worked by the commercial department and all 15 regimes had the land reviewed.

## ***Land Equalization Review***

After field inspections have been conducted, the parent account(s) of plats are reviewed and reappraised for the current appraisal year. Each account is reviewed for its stage of development, potential for development and/or equalized to similar property.

A query is executed to identify accounts which are coded with a next inspection date of 2/1/2014. This code identifies accounts which need to be reviewed individually due to a special circumstance, such as an ARB decision or a protest settlement from the previous appraisal year, property is deemed unusable, property was previously deemed unusable and is now usable, or property is within the floodplain. All changes are data entered into PACS. A Total of 229 were coded for review for 2014.

## ***Land Schedules***

Analysts completed one comprehensive land reappraisal of industrial park lots, for the 2014 appraisal year. The market value studies encompassed multiple years of data. Section 23.013 (b) of the Texas Property Tax Code allows for sales beyond 24 months to be used as a representative sample if not enough comparable properties were sold within a 24 month period of the appraisal date.

The reappraisal of industrial park lots consisted of compiling. The land market study included analysis of confirmed land sales and deed of trusts collected, dating back to 2004. Time analysis was performed and indicated an increase in sales prices. The sales and deed of trusts were adjusted as indicated by the time analysis. A linear regression model was applied to construct a mass industrial park land valuation table not using the time adjusted values. The results were then presented to a committee to review, analyze, and adopt a industrial park lot matrix valuation table.

## **Residential Real Property Inventory**

As allowed by TPTC, any builder or developer within the county can apply for a special valuation for properties that are part of their inventory. In order to apply, properties must meet certain criteria as specified on the Rendition of Real Property Inventory. A property must meet these tests: (1) it is a residential property; (2) it has never been occupied as a residence; (3) it has never been leased, rented, or otherwise used to produce income,

and (4) has been held for sale since the beginning of the year. The application must indicate the description of each property, the appraisal district account number, the individual property legal description, improvement area (if any), percent complete on January 1<sup>st</sup> and the asking price for the property.

A list is created through plats filed, previous year approvals and walk-ins of all the builders and developers in the district. After completion, a letter is sent informing them of the process of inventory designation. Once an application is submitted, a review is done of all properties listed. If a property does not meet the criteria, it is disqualified. All qualified properties are sent to Data Services to be coded with the special valuation adjustment and a letter sent to the applicant with the Chief Appraiser's determination. The applicant has 30 days from the date of the determination letter to protest the decision. For Appraisal Year 2014, 36 builders and developers applied for residential inventory with 767 parcels granted special inventory valuation.

### **Methods and Assurances Program (MAP) Review**

As per the Texas Property Tax Code Section 5.102, the Comptroller of Public Accounts is required to review county appraisal district (CAD) governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years.

The Comptroller's Property Tax Assistance Division (PTAD) has been performing Methods and Assistance Program (MAP) reviews of approximately half of all CADs each year. For Appraisal Year 2014, the District was selected for review. Under MAPs, the District updated several general policies and procedures. For 2015, a property value study will be conducted.

### **Appraisal Review Board (ARB) Hearings**

The Sales Analyst department coordinates protest cases and defends the District's values in the ARB hearings. Prior to hearings, analysts use Crystal Reports to query the protests for each hearing date. A colored sheet with all the particulars of a case is printed and assigned to the corresponding supervisor. The supervisor assigns the case to an appraiser. Once an appraiser prepares a protest packet, which entails the preponderance of evidence, the protest packet is submitted to the analyst department for review. Once a protest packet is complete, it is submitted to the analyst department to present at the ARB hearing. During the ARB hearing, the Sales Analyst Supervisor and staff defend all cases being presented at the board or panels. After values have been certified, ARB hearings are held once a month. Legislation requires ARB values remain for a period of two appraisal cycles, unless the increased value is reasonably supported by substantial evidence or by presenting evidence showing that inequity in the appraisal of property was corrected.

## **Litigation and Arbitration**

As allowed by TPTC, property owners have the right to appeal an ARB decision either by filing a lawsuit in District Court or through binding arbitration. Throughout the 2014 Appraisal Year 22 litigation cases are maintained, of which 13 are new cases received, and 3 are recorded with a judgment at the county clerk's office. A majority of the cases are carried over from previous years. A list of litigation cases and their respective accounts are maintained in an excel sheet and updated when a new event occurs. This worksheet will be phased out for 2015 appraisal year and all data will be stored in PACS. When a judgment is received, change forms are prepared for each account listed in the judgment then submitted to Data Services to present to the ARB. Upon approval to correct the certified rolls, the accounts are corrected in PACS and supplemented to the taxing units. A letter is also hand delivered to notify the corresponding taxing entities of the upcoming supplement. Once the case is closed, the case is filed and stored for a period determined by the Webb County Appraisal District's Records Retention Policy Manual.

Legislation requires judgment values remain for a period of two appraisal cycles unless the increased value is reasonably supported by substantial evidence or by presenting evidence showing that an inequality in the appraisal of property was corrected. The judgment value will be removed if the proposed 2014 value is lower or new improvements are discovered. If new improvements are discovered the property will be appraised accordingly.

For the 2014 Appraisal Year, arbitration cases have yet to be filed. These cases are presented before an arbitrator and the arbitrator decides in favor of the appraisal district or in favor of the property owner. Presentations are slightly different than presentations completed before the ARB. For arbitration, the appraisal district presents the same data presented at the ARB and a fee appraisal is also purchased and completed by a private company to compliment the district's case. If the value on the fee appraisal is higher than the appraised value, the case continues to the arbitrator. If the value on the fee appraisal is lower than the appraised value, the district recommends a settlement value. Change forms are prepared for each account settled in arbitration then submitted to Data Services to present to the ARB. Upon approval to correct the certified rolls, the accounts are corrected in PACS and supplemented to the taxing units.

## **Data Storage**

### ***Records Retention***

As required by the Texas Property Tax Code, the Appraisal District must store and maintain all records related to the Districts operations, procedures, and appraisal activities. During the 2014 Appraisal Year, the Sales Analysis Department reviews and removes all of the documentation that has been recorded or is considered obsolete. The records are then filed by type and boxed by appraisal year. Each box is labeled with a storage date, retention period, contents, and a destroy date. Once complete, the boxes are transferred to the Records Retention Department and shipped to the Districts off-site storage facility. In total, the Sales Analysis Department reviewed and stored 23 boxes of documentation dated for Appraisal Year 2014.

## **SALES ANALYST STAFF**

<b>Name</b>	<b>Title</b>
Ismael Ramirez, Jr., RPA*	Sales Analyst Supervisor
Jorge Orlando Esparza, RPA*	Sales Analyst
Cesar Javier Navarro, RPA*	Sales Analyst
Alfredo Daniel Esquivel, RPA*	Sales Analyst

\*Registered Professional Appraiser

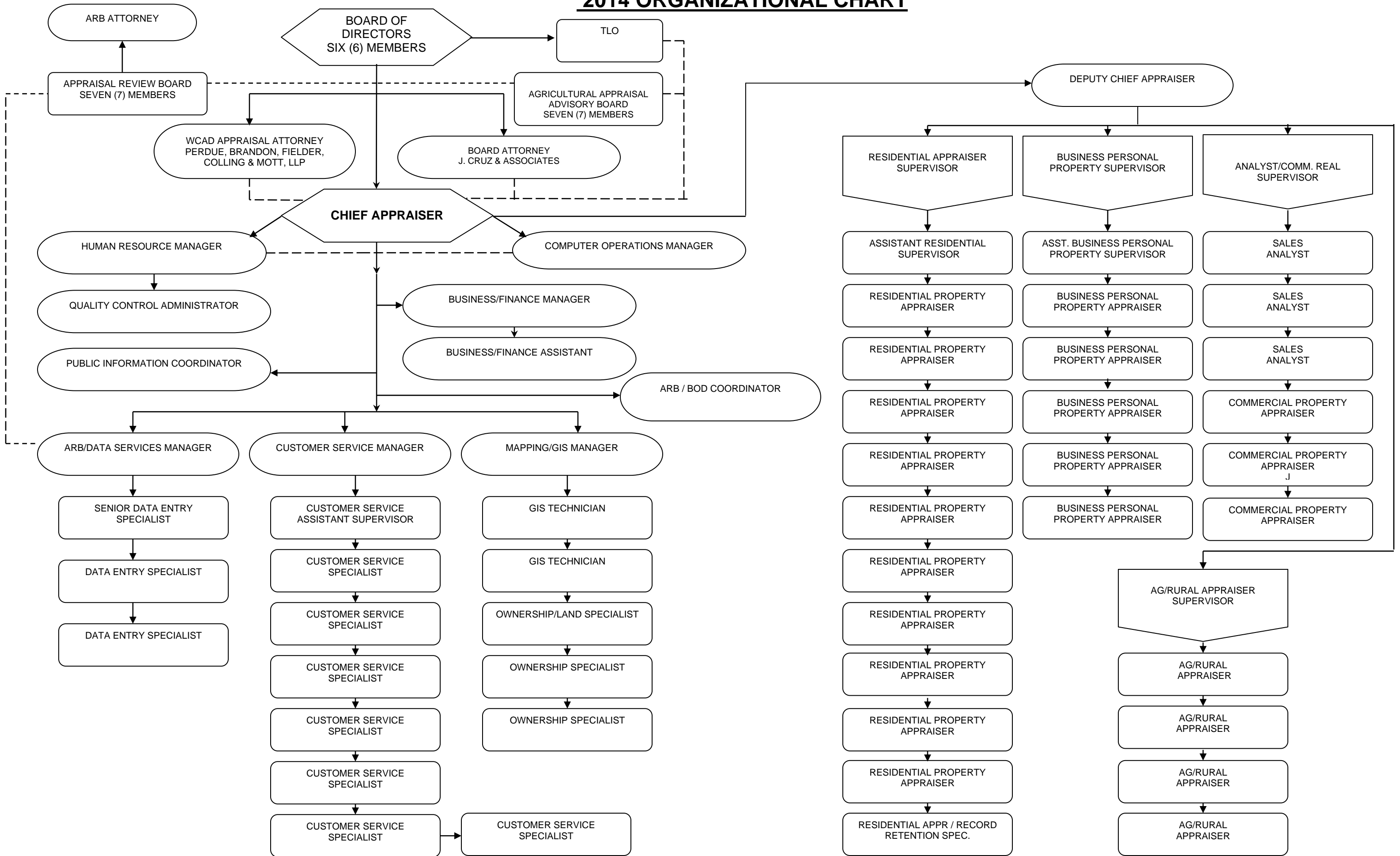
# **WEBB COUNTY APPRAISAL DISTRICT**



## **Organizational Chart**

### **Exhibit "B"**

# WEBB COUNTY APPRAISAL DISTRICT 2014 ORGANIZATIONAL CHART





# **WEBB COUNTY APPRAISAL DISTRICT**



## **Reappraisal Policy**

### **Exhibit "C"**

## CHAPTER 17—RESOLUTIONS

### 17.1 PROPERTY REAPPRAISAL PROCEDURE

In compliance with Section 25.18, Property Tax Code, which provides for the reappraisal of all real property at least once every three (3) years, the Webb County Appraisal District Board of Directors hereby resolves to adopt the following formal reappraisal plan:

1. The District's reappraisal procedure is to appraise all property every year, when possible. Appraisers physically inspect all properties. Building permits are used as guidelines for new improvements and additions/renovations to existing improvements in the city.
2. Local appraisal evaluation is an on-going process. The Appraisal District continuously obtains sales information from buyers, sellers, and realtors.
3. Above sales are used to conduct sales-to-appraisal ratio studies. These studies include areas of the county and are separated by city, subdivision, and market area. This allows the District to monitor its appraised values and the validity of its market adjustments throughout the county, throughout the year.
4. By frequently comparing the relationship of appraisal value to market conditions, the District is able to make necessary adjustments to improve appraisal equality and uniformity. These studies are also used to establish priorities for reappraisal of selected groups of properties, to identify potential problems with appraisal procedures, and to develop improvement classification schedules and depreciation factors.
5. Since reappraisal follows a yearly reappraisal cycle, the sales information obtained, plus physical inspections of properties, helps the District to assess current performance. The District's goals are to be as close to 100% market value as possible, and to be uniform in its appraisals among properties and classes of properties. The costs associated with reappraisal are the yearly costs associated with everyday operating costs.
6. Should the District decide not to reappraise all real property on a yearly schedule, the Administration will adopt a separate formal reappraisal plan at that time to provide for property appraisals and submit that plan to the Board of Directors for their review.

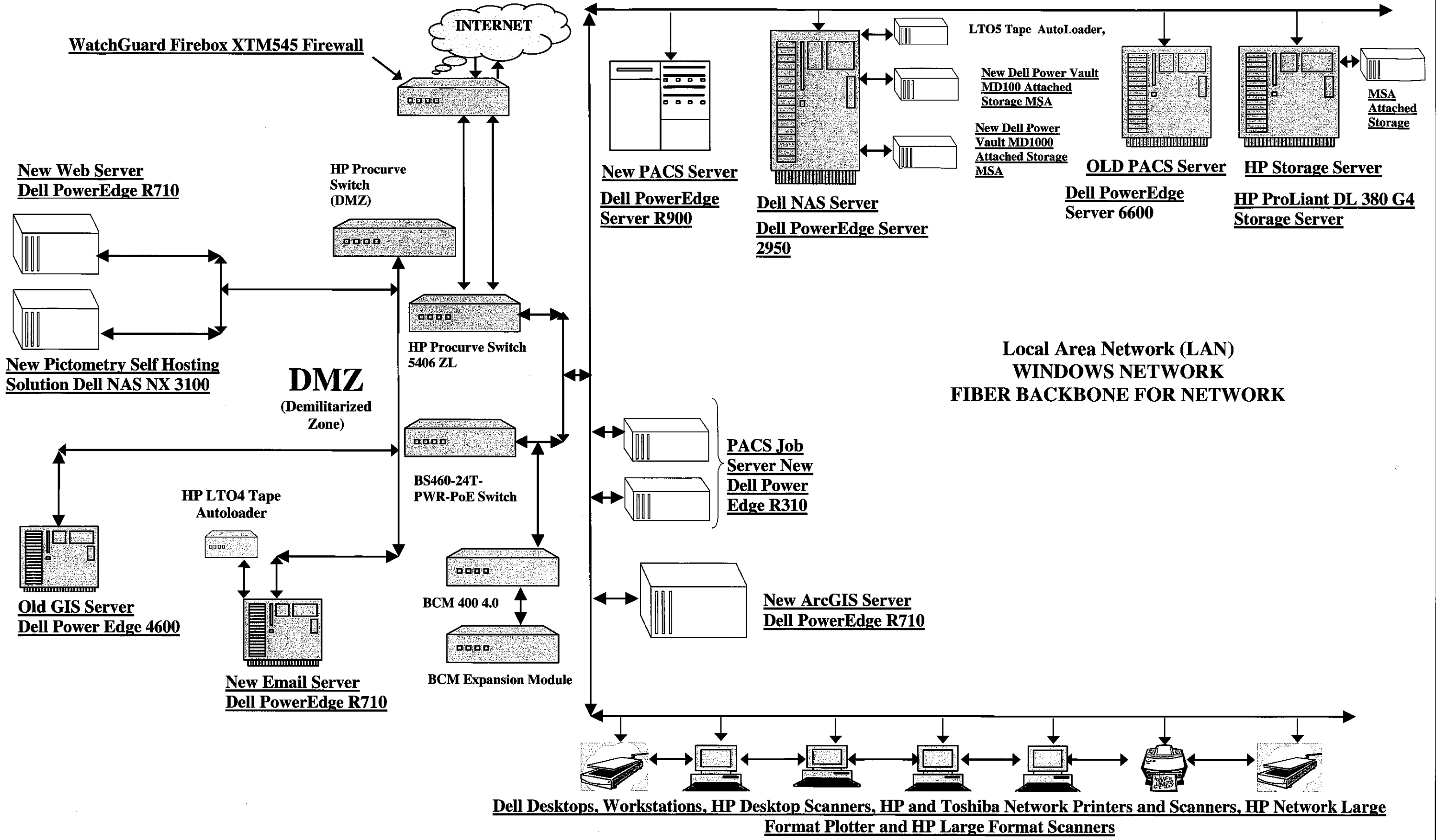
# **WEBB COUNTY APPRAISAL DISTRICT**



## **Network System Architecture**

### **Exhibit "D"**

# 2014 Webb County Appraisal District Network Architecture



# **WEBB COUNTY APPRAISAL DISTRICT**



## **Residential Neighborhood/ Subdivision Reference**

**Exhibit "E"**

**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
AGLS01	AGUILARES	S9010	AGUILARES
BRNI01	BRUNI	S9040	BRUNI - WC
CNZO01	EL CENIZO	S9670	EL CENIZO
CVRD03	NU-VISION	S98711	NU-VISION
CVRD03	NU-VISION	S98715	NEW-VISION
CVRD03	NU-VISION	S98717	NEW-VISION
CW01	CENTRAL_WEST LDO	S9200	RIVERSIDE TERRACE
CW01	CENTRAL_WEST LDO	S9520	INDIAN CROSSING
CW01	CENTRAL_WEST LDO	S9521	PASO DEL NORTE UNIT 1
CW01	CENTRAL_WEST LDO	S9522	PASO DEL NORTE UNIT 2
CW01	CENTRAL_WEST LDO	S9523	GERONIMO
CW01	CENTRAL_WEST LDO	S9524	PASO DEL NORTE UNIT 3
CW01	CENTRAL_WEST LDO	S9525	PASO DEL NORTE IND PK I
DM02	DEL MAR SECT A; SECT B	S9090	DEL MAR
DM02	DEL MAR SECT A; SECT B	S90900	DEL MAR SECT A & B
DM03	DEL MAR SECT 2	S90900	DEL MAR SECT A & B
DM04	DEL MAR HIGHLAND; DEL MAI	S9090	DEL MAR
DM04	DEL MAR HIGHLAND; DEL MAI	S90900	DEL MAR SECT A & B
DM04	DEL MAR HIGHLAND; DEL MAI	S9092	DEL MAR NORTH
DM05	DEL MAR 3C	B9090	DEL MAR
DM05	DEL MAR 3C	S9090	DEL MAR
DM06	DEL MAR 4C	S9090	DEL MAR
DM07	DEL MAR 5C	S9450	DEL MAR SEC 5-C
DM08	DEL MAR 5C; 7C; DEL MAR S	S9090	DEL MAR
DM08	DEL MAR 5C; 7C; DEL MAR S	S9093	DEL MAR SIGNAL HILLS
DM08	DEL MAR 5C; 7C; DEL MAR S	S9450	DEL MAR SEC 5-C
DM08	DEL MAR 5C; 7C; DEL MAR S	S9451	DEL MAR SEC 7-C (BLK 1)
DM11	WINFIELD 1-4	S9850	WINFIELD
DM11	WINFIELD 1-4	S9853	WINFIELD II
DM11	WINFIELD 1-4	S9855	WINFIELD IV
DM11	WINFIELD 1-4	S9857	WINFIELD III
DM12	WINFIELD 5-8	S98511	WINFIELD
DM12	WINFIELD 5-8	S98512	WINFIELD PHASE 8
DM13	WINFIELD PUD	S9851	WINFIELD PUD
DM14	KHALEDI HEIGHTS	S98513	KHALEDI HEIGHTS
DM21	WINFLD_ALEXANDER	S98726	THE GATES AT D & J ALEXAN
DM22	D & J ALEXANDER 1-2	S9872	D & J ALEXANDER
DM22	D & J ALEXANDER 1-2	S98722	D & J ALEXANDER
DM23	D & J ALEXANDER 3-6,10	S98721	D & J ALEXANDER
DM23	D & J ALEXANDER 3-6,10	S98722	D & J ALEXANDER
DM23	D & J ALEXANDER 3-6,10	S98723	D & J ALEXANDER UNIT V
DM23	D & J ALEXANDER 3-6,10	S98727	D & J ALEXANDER
DM24	D & J ALEXANDER 8-9	S98724	D & J ALEXANDER UNIT VIII
DM24	D & J ALEXANDER 8-9	S98725	D & J ALEXANDER 9
DM24	D & J ALEXANDER 8-9	S98728	D & J ALEXANDER
DM24	D & J ALEXANDER 8-9	S98729	D & J ALEXANDER
EL01	EAST_LDO_HWY59	S9382	EASTWOODS I, II, III, IV
EL01	EAST_LDO_HWY59	S9386	WOODLANDS
EL01	EAST_LDO_HWY59	S9387	WOODLANDS PUD II III IV
EL01	EAST_LDO_HWY59	S9495	PONDEROSA HILLS
EL01	EAST_LDO_HWY59	S9742	PAUL YOUNG RANCH SUBD
EL01	EAST_LDO_HWY59	S9745	EASTWOODS PHASE V

**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
EL02	EAST_LDO_HWY359	S9080	CHACON
EL02	EAST_LDO_HWY359	S9100	EL RANCHO SUBD (LOOP 20)
EL02	EAST_LDO_HWY359	S9160	MORENO
EL02	EAST_LDO_HWY359	S9220	VILLA DEL SOL & LOMA ALTA
EL02	EAST_LDO_HWY359	S9221	DOREL HILLS
EL03	EAST_LDO_MOBILE HOMES	S9226	CHEYENNE PHASE I
EL03	EAST_LDO_MOBILE HOMES	S92261	CHEYENNE
EL03	EAST_LDO_MOBILE HOMES	S9227	CHEYENNE PHASE II
EL03	EAST_LDO_MOBILE HOMES	S9228	CHEYENNE PHASE III
EL03	EAST_LDO_MOBILE HOMES	S92281	CHEYENNE PHASE V
EL03	EAST_LDO_MOBILE HOMES	S93811	UISD SAN JOSE SUBD SCHOOL
EL03	EAST_LDO_MOBILE HOMES	S93812	UISD SAN JOSE SUBD SCHOOL
EL03	EAST_LDO_MOBILE HOMES	S93813	SAN JOSE SUBD
EL03	EAST_LDO_MOBILE HOMES	S93814	SAN JOSE
EL03	EAST_LDO_MOBILE HOMES	S93815	SAN JOSE
EL03	EAST_LDO_MOBILE HOMES	S93823	SAN JOSE
EL03	EAST_LDO_MOBILE HOMES	S9384	HERITAGE PARK
EL03	EAST_LDO_MOBILE HOMES	S9388	SAN JOSE I, II, III, IV,
EL03	EAST_LDO_MOBILE HOMES	S9389	SAN JOSE SUBD VII
EL03	EAST_LDO_MOBILE HOMES	S9740	TOWNE EAST I
EL03	EAST_LDO_MOBILE HOMES	S9741	TOWNE EAST II
EL04	COUNTRY CLUB ESTATES	S9374	CREEKSIDE
EL04	COUNTRY CLUB ESTATES	S9380	COUNTRY CLUB ESTATE
EL04	COUNTRY CLUB ESTATES	S9381	NORTH HEIGHTS
EL04	COUNTRY CLUB ESTATES	S9385	NORTH HEIGHTS II
HS01	HILLSIDE	B9050	CALTON GARDENS
HS01	HILLSIDE	B9060	CALTON GARDENS MIMS
HS01	HILLSIDE	S9020	BELMONT PLAZA
HS01	HILLSIDE	S9050	CALTON GARDENS
HS01	HILLSIDE	S9060	CALTON GARDENS MIMS
HS01	HILLSIDE	S9070	VISTA NORTE-CALTON GARDEN
HS01	HILLSIDE	S9071	KEY SUBD-CALTON GARDENS
HS01	HILLSIDE	S9230	HILLSIDE TERRACE
HS01	HILLSIDE	S9280	CHAPARRAL VILLAGE
HS01	HILLSIDE	S9340	WESTGATE
HS02	SUMMERWIND	S9480	HIDDEN MEADOWS
HS02	SUMMERWIND	S9485	CIMARRON
HS02	SUMMERWIND	S9486	GALE PLACE
HS02	SUMMERWIND	S9487	LONGORIA
HS02	SUMMERWIND	S9489	LOS JARDINES
HS02	SUMMERWIND	S9540	NORTH POINTS
HS02	SUMMERWIND	S9915	SUMMERWIND UNIT I
HS03	FLYNN	B9260	FLYNN
HS03	FLYNN	S9260	FLYNN SUBD
HS04	VISTA HERMOSA	S9360	VISTA HERMOSA
HS04	VISTA HERMOSA	S9362	ALTA VISTA
HS04	VISTA HERMOSA	S9364	SCHOOL VIEW ACRES
HS04	VISTA HERMOSA	S9366	VALLE ALTO
LS01	LAKESIDE LS01	S9910	LAKESIDE
LS01	LAKESIDE LS01	S9911	LAKESIDE
LS01	LAKESIDE LS01	S9912	LAKESIDE
LS02	LAKESIDE LS02	S9910	LAKESIDE

**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
LS02	LAKESIDE LS02	S9912	LAKESIDE
LS03	LAKESIDE LS03	S9910	LAKESIDE
LS03	LAKESIDE LS03	S9912	LAKESIDE
LS04	LAKESIDE LS04	S9912	LAKESIDE
LS20	ESCONDIDO	S93760	ESCONDIDO
MR01	MINES_LOWRY_RCHO_VJO	B9370	DELLWOOD & RIVERVIEW EST
MR01	MINES_LOWRY_RCHO_VJO	B9371	DELLWOOD PARK SUBD VII
MR01	MINES_LOWRY_RCHO_VJO	S9370	DELLWOOD & RIVERVIEW EST
MR01	MINES_LOWRY_RCHO_VJO	S9371	DELLWOOD PARK SUBD VII
MR01	MINES_LOWRY_RCHO_VJO	S9372	DEERFIELD VI
MR01	MINES_LOWRY_RCHO_VJO	S9680	LOWRY FARM (RIVER OAKS)
MR01	MINES_LOWRY_RCHO_VJO	S9681	RANCHO VIEJO I, II, III,
MR01	MINES_LOWRY_RCHO_VJO	S9682	QUAIL CREEK I - V
MR01	MINES_LOWRY_RCHO_VJO	S9683	RANCHO VIEJO V
MR01	MINES_LOWRY_RCHO_VJO	S9684	H R C I II
MR01	MINES_LOWRY_RCHO_VJO	S9686	DEERFIELD
MR01	MINES_LOWRY_RCHO_VJO	S9687	RANCHO VIEJO VI
MR01	MINES_LOWRY_RCHO_VJO	S9688	RANCHO VIEJO VII
MR01	MINES_LOWRY_RCHO_VJO	S9689	DEERFIELD IV
MR02	MINES_WLFCKRK_IND_SUN	S9835	INDIAN SUNSET
MR02	MINES_WLFCKRK_IND_SUN	S98352	INDIAN SUNSET UNIT 5
MR02	MINES_WLFCKRK_IND_SUN	S98353	INDIAN SUNSET
MR02	MINES_WLFCKRK_IND_SUN	S98380	AQUERO
MR02	MINES_WLFCKRK_IND_SUN	S9841	WOLF CREEK I
MR03	MINES_BOTA_RCH	S9830	CARDINAL CREEK I
MR03	MINES_BOTA_RCH	S9831	HUMMINGBIRD CREEK
MR03	MINES_BOTA_RCH	S9833	CINNAMON TEAL
MR03	MINES_BOTA_RCH	S9834	MOCKINGBIRD HEIGHTS I
MR03	MINES_BOTA_RCH	S9836	MOCKINGBIRD TERRACE
MR03	MINES_BOTA_RCH	S9837	STARLING CREEK UNIT IX
MR05	MINES_SAN_AGUST	S96861	VILLAS SAN AGUSTIN
MR05	MINES_SAN_AGUST	S96862	VILLAS SAN AGUSTIN UNIT 2
MR05	MINES_SAN_AGUST	S96865	VILLAS SAN AGUSTIN UNIT 5
MR05	MINES_SAN_AGUST	S96866	VILLAS SAN AGUSTIN
MRDO01	MIRANDO	S9150	MIRANDO
MRO4	MINES_THE GREEN	S98402	PAN AMERICAN
MRO4	MINES_THE GREEN	S99401	THE GREEN SUBD
NL01	NORTH_LDO_BRISAS	S96513	CAMPESTRE
NL01	NORTH_LDO_BRISAS	S9652	LAS BRISAS I, II
NL01	NORTH_LDO_BRISAS	S9800	CANALES SUBD I
NL01	NORTH_LDO_BRISAS	S9801	CANALES SUBD II
NL01	NORTH_LDO_BRISAS	S9802	SALINAS KEY SUBD
NL01	NORTH_LDO_BRISAS	S9803	JUAN MARTINEZ SUBD
NL01	NORTH_LDO_BRISAS	S9804	NUEVA ESPANA
NL01	NORTH_LDO_BRISAS	S98041	PALM VIEW
NL01	NORTH_LDO_BRISAS	S9805	LIBERTY HILLS
NL01	NORTH_LDO_BRISAS	S9806	MEADOWLANDS
NL01	NORTH_LDO_BRISAS	S9807	LOMA BONITA
NL01	NORTH_LDO_BRISAS	S9808	TERRA HILLS I, II, III, I
NL01	NORTH_LDO_BRISAS	S9809	TERRA HILLS V
NL01	NORTH_LDO_BRISAS	S9860	CROWNRIDGE
NL01	NORTH_LDO_BRISAS	S9861	HILLTOP SUBD



**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
NL01	NORTH_LDO_BRISAS	S98614	ELIZABETH BONUGLI
NL01	NORTH_LDO_BRISAS	S9900	PRIMAVERA I
NL01	NORTH_LDO_BRISAS	S9901	DOMINION DEL MAR
NL01	NORTH_LDO_BRISAS	S9902	DOMINION DEL MAR
NL01	NORTH_LDO_BRISAS	S9903	BREEZE MEADOW
NL02	NORTH_LDO_NRIDGE	S9653	NORTHRIDGE I
NL02	NORTH_LDO_NRIDGE	S9655	NORTHRIDGE II
NL02	NORTH_LDO_NRIDGE	S9656	NORTHRIDGE III
NL02	NORTH_LDO_NRIDGE	S9690	SHILOH I III
NL02	NORTH_LDO_NRIDGE	S9693	HIGHLAND PARK
NL02	NORTH_LDO_NRIDGE	S9694	UNIVERSITY PARK
NL02	NORTH_LDO_NRIDGE	S9695	WHISPER HILL SUBD
NL02	NORTH_LDO_NRIDGE	S9700	OAKRIDGE
NL02	NORTH_LDO_NRIDGE	S9701	CROSS COUNTRY I, II, III
NL02	NORTH_LDO_NRIDGE	S97060	CROSS COUNTRY IV
NL02	NORTH_LDO_NRIDGE	S970600	HUNTERS HILL
NL03	NORTH_LDO_SANISIDRO	S9890	TIARA DE SAN ISIDRO
NL03	NORTH_LDO_SANISIDRO	S9891	SONTERRA DE SAN ISIDRO
NL03	NORTH_LDO_SANISIDRO	S98951	SAN ISIDRO RUIDOSO
NL03	NORTH_LDO_SANISIDRO	S98952	SAN ISIDRO TAOS
NL03	NORTH_LDO_SANISIDRO	S98954	SAN ISIDRO - AMAZONIA
NL03	NORTH_LDO_SANISIDRO	S98956	SAN ISIDRO - LAS BUGANVIL
NL03	NORTH_LDO_SANISIDRO	S98957	SAN ISIDRO LOS AGAVES
NL03	NORTH_LDO_SANISIDRO	S98958	SAN ISIDRO-LOS AGAVES
NL03	NORTH_LDO_SANISIDRO	S98962	SAN ISIDRO/MANADAS CREEK
NL03	NORTH_LDO_SANISIDRO	S98964	SAN ISIDRO NORTHEAST
NL03	NORTH_LDO_SANISIDRO	S98967	SAN ISIDRO NORTHEAST
NL03	NORTH_LDO_SANISIDRO	S98968	SAN ISIDRO NORTHEAST
NL03	NORTH_LDO_SANISIDRO	S98969	BACKWOODS OF TIARA
NL03	NORTH_LDO_SANISIDRO	S98972	SAN ISIDRO NORTHEAST LOS
NL03	NORTH_LDO_SANISIDRO	S98973	SAN ISIDRO NORTHEAST LOS
NL03	NORTH_LDO_SANISIDRO	S98974	SAN ISIDRO NORTHEAST LOS
NL03	NORTH_LDO_SANISIDRO	S98975	SAN ISIDRO - LAS BUGANVIL
NL04	NORTH_LDO_VHEIGHTS	S9854	VILLAGE HEIGHTS (ALL PHAS
NL04	NORTH_LDO_VHEIGHTS	S9856	VILLAGE HEIGHTS
NL04	NORTH_LDO_VHEIGHTS	S9858	VILLAGE HEIGHTS UNIT III
NL04	NORTH_LDO_VHEIGHTS	S98581	VILLAGE HEIGHTS UNIT IV
NL04	NORTH_LDO_VHEIGHTS	S98582	VILLAGE HEIGHTS UNIT IX
NL04	NORTH_LDO_VHEIGHTS	S98583	STONE CREEK
NL04	NORTH_LDO_VHEIGHTS	S98584	WYNDUM TERRACE
NL04	NORTH_LDO_VHEIGHTS	S98585	SHENANDOAH VALLEY
NL04	NORTH_LDO_VHEIGHTS	S9885	WOODRIDGE HEIGHTS
NL04	NORTH_LDO_VHEIGHTS	S98851	WOODRIDGE HEIGHTS
NL06	NORTH_LDO_SHLCROSSING	S98514	SHILOH CROSSING
NL06	NORTH_LDO_SHLCROSSING	S98515	SHILOH CROSSING
NL06	NORTH_LDO_SHLCROSSING	S98516	SHILOH CROSSING
OLTN01	OILTON	S9170	OILTON
OLTN01	OILTON	S9171	BENAVIDES
PT02	GLEANEAGLES I, II	S9654	GLENEAGLES
PT02	GLEANEAGLES I, II	S9657	GLENEAGLES II
PT02	GLEANEAGLES I, II	S9702	EAGLE TRACE
PT03	PLANTATION I	S9650	PLANTATION I

**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
PT03	PLANTATION I	S9657G	GLENEAGLES III
PT03	PLANTATION I	S97010	CROSS COUNTRY I
PT04	ASPEN MEADOWS	S9651	ASPEN MEADOWS, LAS VILLAS
PT04	ASPEN MEADOWS	S9658	AUGUSTA (PLANTATION II)
PT05	WINGFOOT, TROON	S96510	WINGFOOT II
PT05	WINGFOOT, TROON	S9659	WINGFOOT
PT05	WINGFOOT, TROON	S9704	TROON I
PT06	CROWN WOODS, QUAIL HOLL	S9094	CROWN WOODS SUBD
PT06	CROWN WOODS, QUAIL HOLL	S9705	QUAIL HOLLOW I
PT06	CROWN WOODS, QUAIL HOLL	S9707	STILLMEADOW I
PT06	CROWN WOODS, QUAIL HOLL	S9708	EAGLE RIDGE
PT06	CROWN WOODS, QUAIL HOLL	S97081	EAGLE RIDGE CONDOMINIUMS
PT06	CROWN WOODS, QUAIL HOLL	S97082	EAGLE RIDGE AT THE COUNTR
PT06	CROWN WOODS, QUAIL HOLL	S9709	QUAIL HOLLOW III
PT07	BERMUDA DUNES	S9706	BERMUDA DUNES
PT07	BERMUDA DUNES	S9880	INVERNESS
PT07	BERMUDA DUNES	S9882	SPYGLASS
PT08	MUIRFIELDS/TURNBERRY	S96512	TURNBERRY
PT08	MUIRFIELDS/TURNBERRY	S98509	PRESTWICK RESERVE AT DEER
PT08	MUIRFIELDS/TURNBERRY	S9852	MUIRFIELDS
PT08	MUIRFIELDS/TURNBERRY	S9883	ST ANDREWS
PT09	BENT TREE I, II, III	S97011	BENT TREE
PT09	BENT TREE I, II, III	S97012	BENT TREE
PT09	BENT TREE I, II, III	S9881	DEER RUN I II
PT10	THE RESERVE	S9884	THE RESERVE
PT10	THE RESERVE	S98840	BENT TREE VI
PT11	DEER RIDGE	S97013	DEER RIDGE
PT11	DEER RIDGE	S97014	DEER RIDGE
PT12	THE RESERVE ESTATES	S98842	THE RESERVE ESTATES
RC02	RES_CONDO_CALTON	C9050	HILLSIDE/CALTON MULTI-FAM
RC02	RES_CONDO_CALTON	C9230	MISSION VIEJO CONDOMINIUM
RC02	RES_CONDO_CALTON	C9231	NORTH CREEK
RC02	RES_CONDO_CALTON	C9260	THE ACEVEDO CONDOMINIUMS
RC02	RES_CONDO_CALTON	C9360	VISTA HERMOSA MULTI-FAMIL
RC02	RES_CONDO_CALTON	C9365	TOWN LAKE PLAZA CONDOMINI
RC03	RES_CONDO_MCPH_GALE	C9474	JACAMAN RD MULTI-FAMILY
RC03	RES_CONDO_MCPH_GALE	C9483	MEADOW BROOK CONDOMINIUMS
RC03	RES_CONDO_MCPH_GALE	C9484	FORTRESS VIEW CONDOMINIUM
RC03	RES_CONDO_MCPH_GALE	C98714	THE FLORIDIAN CONDOMINIUM
RC04	RES_CONDO_VILLAGE	C9460	LA MANSION
RC04	RES_CONDO_VILLAGE	C9461	CAMBRIDGE PLACE CONDOMINI
RC04	RES_CONDO_VILLAGE	C9462	REGENCY SQUARES
RC04	RES_CONDO_VILLAGE	C9463	VILLAGE AT DEL MAR
RC04	RES_CONDO_VILLAGE	C9464	BEL AIR CONDOMINIUMS
RC04	RES_CONDO_VILLAGE	C94642	OAK VILLAGE CONDOMINIUMS
RC04	RES_CONDO_VILLAGE	C9465	LAS FUENTES CONDOMINIUMS
RC04	RES_CONDO_VILLAGE	C9466	MARTINGALE CONDOMINIUMS
RC04	RES_CONDO_VILLAGE	C9467	THE MAPLE VILLAGE CONDOMI
RC04	RES_CONDO_VILLAGE	C9468	THE MAPLE VILLAGE CONDOMI
RC05	RES_CONDO_DEL_MAR	C9090	DEL MAR MULTI-FAMILY
RC05	RES_CONDO_DEL_MAR	C9091	CASTLE HEIGHTS
RC05	RES_CONDO_DEL_MAR	C9390	THE QUADRANGLE

**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
RC05	RES_CONDO_DEL_MAR	C9450	THE GARDENS OF DEL MAR CO
RC05	RES_CONDO_DEL_MAR	C98502	EAST COUNTRY VILLAGE COND
RC06	RES_CONDO_PLTN	C9651	LAS VILLAS CONDOMINIUMS
RC06	RES_CONDO_PLTN	C9706	PLANTATION TOWNHOMES
RC06	RES_CONDO_PLTN	C98732	VILLA DEL LAGO CONDOMINIU
RC06	RES_CONDO_PLTN	C9876	SAN GIOVANNI CONDOMINIUMS
RC06	RES_CONDO_PLTN	C9877	THE DOMAIN TOWNHOMES
RC07	RES_CONDO_MCPH_SHILOH	C9652	LAS BRISAS CONDOS
RC07	RES_CONDO_MCPH_SHILOH	C9691	NORTH MCPHERSON MULTI-FAM
RC07	RES_CONDO_MCPH_SHILOH	C9692	SHILOH CONDOMINIUMS
RC07	RES_CONDO_MCPH_SHILOH	C9860	SHILOH MULTI-FAMILY
RC07	RES_CONDO_MCPH_SHILOH	C9861	MIRIMAR AT DEL MAR CONDOM
RC07	RES_CONDO_MCPH_SHILOH	C9902	VINTAGE CONDOMINIUMS
RC08	RES_CONDO_SAN_ISIDRO	B9688	RANCH VERDE
RC08	RES_CONDO_SAN_ISIDRO	C96881	THE RANCHWAY CONDOMINIUMS
RC08	RES_CONDO_SAN_ISIDRO	C97772	MONARCH TOWNHOMES
RC08	RES_CONDO_SAN_ISIDRO	C9892	CANTERA CT MULTI-FAMILY
RC08	RES_CONDO_SAN_ISIDRO	C9893	STERLING LP MULTI-FAMILY
RC08	RES_CONDO_SAN_ISIDRO	C98963	LA ESTANCIA CONDOMINIUMS
RC09	RES_CONDO_MINES_RD	C9680	CONDO'S MINES RD
RC09	RES_CONDO_MINES_RD	C9681	RANCHO VIEJO CONDOMINIUMS
RC10	RES_CONDO_LAKESIDE	C9910T	LAKESIDE TOWNHOMES
RC11	RES_CONDO_EMERALD	C91001	TUSCANY BREEZE TOWNHOMES
RC11	RES_CONDO_EMERALD	C9221	BROOKLYN CONDOS
RC11	RES_CONDO_EMERALD	C92211	EMERALD HILLS MULTI-FAMIL
RC11	RES_CONDO_EMERALD	C92215	IGUAZU CONDOMINIUMS
RC11	RES_CONDO_EMERALD	C9223	WYNDSOR CONDOMINIUMS
RC12	RES_CONDO_C_CLUB	C9380	AZTECA CONDOMINIUMS
RC13	RES_CONDO_S_RITA	C9190	MASTERSON RD CONDOMINIUMS
RC13	RES_CONDO_S_RITA	C9640	MASTERSON CONDOMINIUMS
RIOB01	RIO BRAVO	S9510	RIO BRAVO SUBD
RIOB01	RIO BRAVO	S9511	RIO BRAVO ANNEX
RJ01	RGNCY_JSJ	S9270	REGENCY PARK
RJ01	RGNCY_JSJ	S9271	J S J ESTATES
SE01	SOUTH_EAST LDO	S9180	PECAN ACRES
SE01	SOUTH_EAST LDO	S9181	PECAN ACRES PHASE IV
SE01	SOUTH_EAST LDO	S9183	CANCER PATIENT PLAT
SE01	SOUTH_EAST LDO	S9223	FREEDOM PARK
SE01	SOUTH_EAST LDO	S9250	CENTURY CITY
SE01	SOUTH_EAST LDO	S9251	LOST CREEK
SE01	SOUTH_EAST LDO	S9252	GEORGE WASHINGTON I
SE01	SOUTH_EAST LDO	S9253	GEORGE WASHINGTON II
SE01	SOUTH_EAST LDO	S9255	GEORGE WASHINGTON IV
SE01	SOUTH_EAST LDO	S9256	GEORGE WASHINGTON V
SE01	SOUTH_EAST LDO	S9257	INDEPEDENCE HILL I, II, I
SE01	SOUTH_EAST LDO	S9258	GEORGE WASHINGTON VI
SE01	SOUTH_EAST LDO	S92583	ARREGUIN
SE01	SOUTH_EAST LDO	S92584	RICARDO GOMEZ PLAT
SE01	SOUTH_EAST LDO	S9259	GEORGE WASHINGTON VII & V
SE01	SOUTH_EAST LDO	S9290	LARGA VISTA
SE01	SOUTH_EAST LDO	S9400	PINECREST SUBD
SE01	SOUTH_EAST LDO	S95317	CUATRO VIENTOS NORTE SUBD

**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
SE01	SOUTH_EAST LDO	S9533	CUATRO VIENTOS NORTE
SE01	SOUTH_EAST LDO	S95331	CUATRO VIENTOS NORTE PHAS
SE01	SOUTH_EAST LDO	S95332	CUATRO VIENTOS NORTE PHAS
SE01	SOUTH_EAST LDO	S95333	CUATRO VIENTOS NORTE PHAS
SE01	SOUTH_EAST LDO	S95334	CUATRO VIENTOS NORTE PHAS
SE01	SOUTH_EAST LDO	S95335	CUATRO VIENTOS NORTE PHAS
SE01	SOUTH_EAST LDO	S95336	CUATRO VIENTOS NORTE
SE01	SOUTH_EAST LDO	S95337	CUATRO VIENTOS NORTE
SE01	SOUTH_EAST LDO	S9731	LOS PRESIDENTES II
SE01	SOUTH_EAST LDO	S9735	LOS PRESIDENTES
SE01	SOUTH_EAST LDO	S9736	LOS PRESIDENTES
SE01	SOUTH_EAST LDO	S9813	LOS PINOS
SE02	CONCORD HILLS/FIESTA	S9225	CONCORD HILLS COMMUNITY
SE02	CONCORD HILLS/FIESTA	S9229	VISTA NUEVA
SE02	CONCORD HILLS/FIESTA	S92291	VISTA NUEVA PHASE 2
SE02	CONCORD HILLS/FIESTA	S9291	FIESTA SUBD
SE02	CONCORD HILLS/FIESTA	S9292	FIESTA
SE02	CONCORD HILLS/FIESTA	S9293	LAS MISIONES
SE02	CONCORD HILLS/FIESTA	S9294	LOS ALPES
SE02	CONCORD HILLS/FIESTA	S92960	LAS FLORES
SE02	CONCORD HILLS/FIESTA	S92961	LAS FLORES PHASE 3
SE02	CONCORD HILLS/FIESTA	S92962	LAS FLORES
SE02	CONCORD HILLS/FIESTA	S9298	LAGO DEL VALLE
SE02	CONCORD HILLS/FIESTA	S9299	ROYAL OAKS
SE02	CONCORD HILLS/FIESTA	S92991	LAS VENTANAS
SE03	LAS AMERICAS	S9810	LAS AMERICAS I
SE03	LAS AMERICAS	S9812	LAS AMERICAS
SL01	SOUTH_LDO_EAST83	S9410	SIERRA VISTA
SL01	SOUTH_LDO_EAST83	S94100	SIERRA VISTA III
SL01	SOUTH_LDO_EAST83	S94111	SIERRA VISTA UNIT V
SL01	SOUTH_LDO_EAST83	S9412	ELEDEN
SL01	SOUTH_LDO_EAST83	S94122	ELEDEN
SL01	SOUTH_LDO_EAST83	S9414	ELEDEN
SL01	SOUTH_LDO_EAST83	S94141	ELEDEN B P NEWMAN PARK
SL01	SOUTH_LDO_EAST83	S94142	ELEDEN
SL01	SOUTH_LDO_EAST83	S94143	ELEDEN
SL01	SOUTH_LDO_EAST83	S9415	MARTINEZ
SL01	SOUTH_LDO_EAST83	S9416	RECIO PLAT
SL01	SOUTH_LDO_EAST83	S9440	LAM-RICK SUBD
SL01	SOUTH_LDO_EAST83	S9530	COLONIA LAS PALMAS
SL01	SOUTH_LDO_EAST83	S9620	RIVER SOUTH MOBILE HOME P
SL01	SOUTH_LDO_EAST83	S9621	COLONIA LOS ANGELES
SL01	SOUTH_LDO_EAST83	S96212	MOONLIGHT
SL01	SOUTH_LDO_EAST83	S9622	COLONIA LOS ANGELES II TH
SL01	SOUTH_LDO_EAST83	S9623	COLONIA LOS OBISPOS
SL01	SOUTH_LDO_EAST83	S9624	COLONIA LOS OBISPOS II
SL01	SOUTH_LDO_EAST83	S9625	COLONIA LOS OBISPOS III
SL01	SOUTH_LDO_EAST83	S9626	COLONIA LOS OBISPOS IV
SL01	SOUTH_LDO_EAST83	S9627	COLONIA LOS OBISPOS V
SL01	SOUTH_LDO_EAST83	S9628	ELEDEN I, II, III
SL01	SOUTH_LDO_EAST83	S9629	ELEDEN VIII
SL01	SOUTH_LDO_EAST83	S9922	VILLAGE SOUTH

**WEBB COUNTY APPRAISAL DISTRICT  
2014 RESIDENTIAL NEIGHBORHOOD / SUBDIVISION REFERENCE**

<b>N_Hood</b>	<b>N_Hood_Name</b>	<b>Subd_Cd</b>	<b>Subd_Name</b>
SL01	SOUTH_LDO_EAST83	S99230	LA JOYA
SL01	SOUTH_LDO_EAST83	S99231	LA JOYA
SL01	SOUTH_LDO_EAST83	S99232	LA JOYA
SL02	SANTA RITA	S9640	SANTA RITA I II III IV V
SL02	SANTA RITA	S9641	SANTA RITA
SL02	SANTA RITA	S9642	SANTA RITA VIII
SL02	SANTA RITA	S9644	SANTA RITA IX & SANTA FE
SL02	SANTA RITA	S96451	SANTA RITA UNIT XI
SL02	SANTA RITA	S96452	SANTA RITA UNIT XIII - PR
SL02	SANTA RITA	S96453	SANTA RITA PHASE XIV "LA
SL02	SANTA RITA	S96454	SANTA RITA PHASE XV "LA I
SL02	SANTA RITA	S9660	COLLEGE HEIGHTS
SL03	SOUTH_LDO_CLINDO	S9920	CIELITO LINDO
SL03	SOUTH_LDO_CLINDO	S9921	CIELITO LINDO
SL04	SANTA FE	S9190	RIVERSIDE
SL04	SANTA FE	S91900	RIVERSIDE REPLAT BLK 8
SL04	SANTA FE	S9640	SANTA RITA I II III IV V
SL04	SANTA FE	S9643	SANTA FE SUBD
SL04	SANTA FE	S96430	SANTA FE SUBD
SL04	SANTA FE	S9644	SANTA RITA IX & SANTA FE
SL05	SOUTHGATE/RIVERHILL	NONE	NONE
SL05	SOUTHGATE/RIVERHILL	S9500	SOUTHGATE SUBD
SL05	SOUTHGATE/RIVERHILL	S9501	SOUTHGATE UNIT IIA
SL05	SOUTHGATE/RIVERHILL	S9502	LOMAS DEL SUR
SL05	SOUTHGATE/RIVERHILL	S95311	CUATRO VIENTOS
SL05	SOUTHGATE/RIVERHILL	S95312	CUATRO VIENTOS SUR PHASE
SL05	SOUTHGATE/RIVERHILL	S95313	CUATRO VIENTOS SUR PHASE
SL05	SOUTHGATE/RIVERHILL	S95314	CUATRO VIENTOS SUR PHASE
SL05	SOUTHGATE/RIVERHILL	S9781	RIVERHILL I
SL05	SOUTHGATE/RIVERHILL	S97811	RIVERHILL UNIT V
SL05	SOUTHGATE/RIVERHILL	S9782	RIVERHILL
SL05	SOUTHGATE/RIVERHILL	S97821	RIVERHILL

# **WEBB COUNTY APPRAISAL DISTRICT**



## **Eastern and Western Division Map Grid**

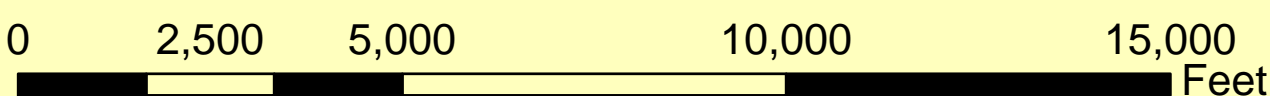
**Exhibit "F"**

# INDEX MAP OF EASTERN AND WESTERN SUBDIVISIONS CITY OF LAREDO



**Legend**

- Index Map
- Roads



Disclaimer: The data presented in this map is received from different sources. However, the Webb County Appraisal District and its data suppliers do not guarantee and make no warranties for the accuracy of the data presented in this map and/or completeness of map or its fitness for a particular purpose. This map is intended for reference only. Therefore, users agree to indemnify, defend, and hold harmless WCAD for any and all liability of any nature arising out of or resulting from the lack of accuracy or correctness of the data, or the use of the data presented in this map.

Created by Ravinder Rawat  
Date: September 5, 2006

Note: Aerial Othro Photographs February 2002

Exhibit "F"



## WEBB COUNTY APPRAISAL DISTRICT

3302 Clark Boulevard, Laredo, Tx 78043 Phone: (956)718-4091

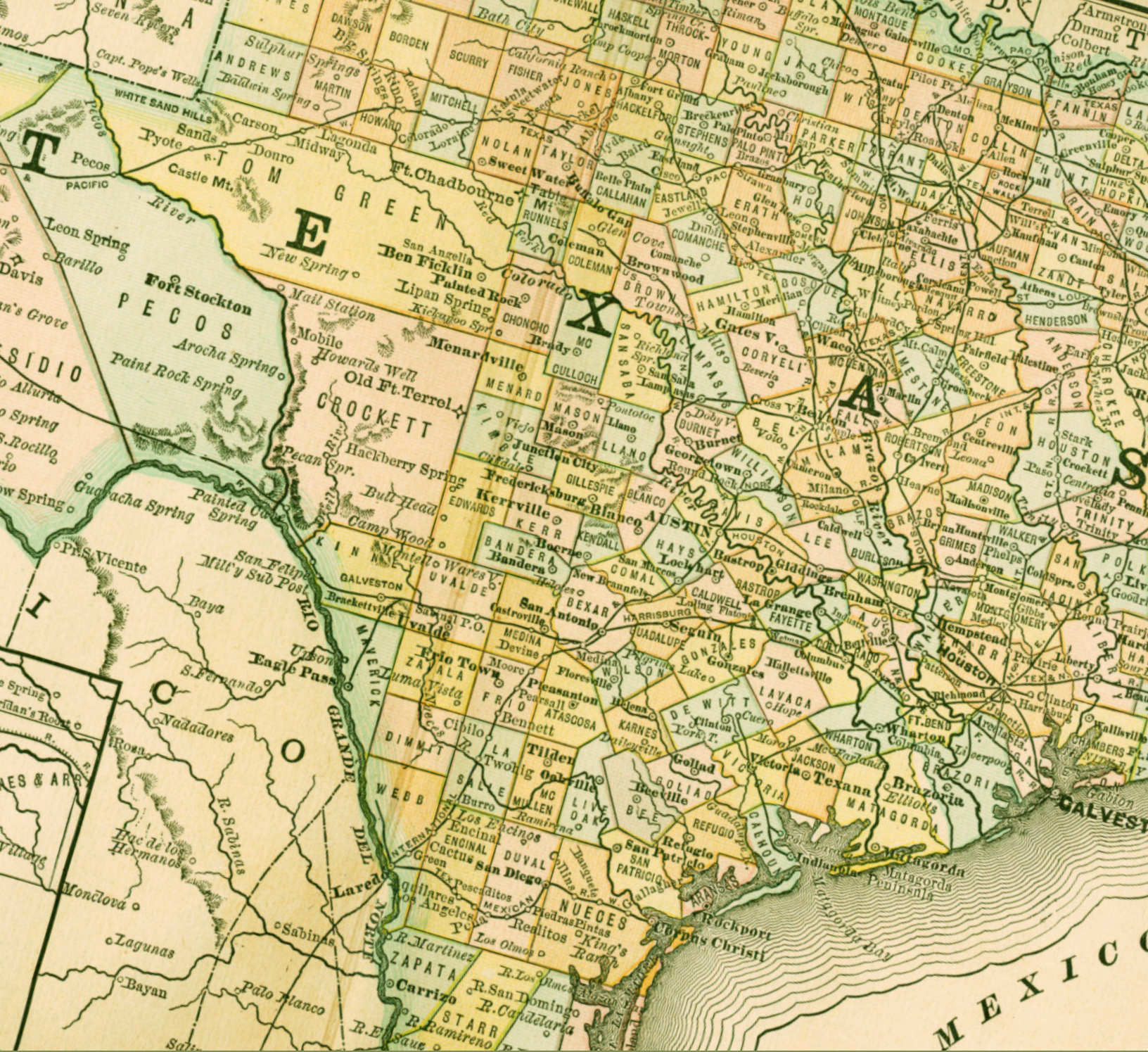
*finding ways to better serve the community !!!...*

# **WEBB COUNTY APPRAISAL DISTRICT**



## **Methods and Assistance Program 2010 & 2012 Reports Exhibit "G"**





METHODS AND ASSISTANCE PROGRAM 2010 REPORT  
**Webb County Appraisal District**



**Susan Combs** Texas Comptroller of Public Accounts

January 27, 2011

Chief Appraiser  
County Appraisal District Board of Directors  
Superintendents  
School District Boards of Trustees

Ladies and Gentlemen:

In 2009, the Texas Legislature enacted a new law that amended Tax Code Section 5.102. It requires the Comptroller of Public Accounts to review appraisal districts every two years. Called the Methods and Assistance Program (MAP), the reviews study the governance, taxpayer assistance, operating procedures and the appraisal standards, procedures and methodology of each appraisal district. The Property Tax Assistance Division (PTAD) performed the reviews for 128 appraisal districts in 2010.

Your appraisal district's MAP report is enclosed and includes: an assessment of how well your appraisal district performs; recommendations that will allow your appraisal district to comply with laws, rules, regulations, appraisal practices or operating best practices; results of surveys concerning the board of directors, the appraisal review board and information technology; taxpayer comment card feedback, if received; and board chairman comments. In certain cases, taxpayer and chief appraiser comments are also provided.

The recommendations must be implemented within one year from the release of this report per Tax Code Section 5.102. The MAP review team will return to the appraisal district in December 2011 to document the implementation. Recommendations that are not complete, or not substantially complete, by that time will result in notification to the Texas Department of Licensing and Regulation (TDLR). The appraisal district will have another year to complete the outstanding recommendations. Recommendations still incomplete after one year could result in sanctions against the chief appraiser and/or appraisal district staff who are licensed through TDLR. Your appraisal district should make every effort to complete all recommendations in a timely manner.

The Comptroller's office is committed to supporting the MAP review process and helping appraisal districts come into compliance with existing laws, rules and regulations. PTAD will work with appraisal districts to improve their operations and to comply with each recommendation. We want to thank the chief appraiser, board chairman and the staff of the appraisal district for their help in making this new program a success.

For more information about the Property Tax Assistance Division, please see our website at [www.window.state.tx.us/taxinfo/proptax/](http://www.window.state.tx.us/taxinfo/proptax/). If you have questions about your review, please feel free to contact Steve Atkinson, Methods and Assistance Program supervisor, at (888) 207-3668 or [steve.atkinson@cpa.state.tx.us](mailto:steve.atkinson@cpa.state.tx.us).

Sincerely,

  
Susan Combs

cc: Steve Atkinson





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# Webb County Appraisal District

This review is designed to determine whether appraisal districts are meeting minimum requirements for performing statutory and appraisal duties. This review is conducted in accordance with Tax Code Section 5.102(a), effective Jan. 1, 2010, and related Comptroller rule 9.301. The Comptroller is required by statute to review appraisal districts for governance; taxpayer assistance; operating procedures; and appraisal standards and methodology.

Details concerning the actual activities performed by the CAD can be found in the remainder of the report. Because of the diversity of land within Texas, some parts of the MAP may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as "Not Applicable" or "NA" and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district have up-to-date appraisal maps from which property may be located pursuant to Comptroller Rule 9.3002?	PASS
2. Do property inspections match appraisal district records?	PASS
3. Does the appraisal district have written procedures for appraisal?	PASS
4. Are values reproducible using the written procedures and appraisal records?	PASS
5. Were all appraisal district documents requested by PTAD made available to the reviewer by the required date?	PASS

Appraisal District Activities	RATING
Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	MEETS
Appraisal Standards, Procedures and Methodology	MEETS

## Appraisal District Ratings:

Exceeds – The total point score exceeds 100.

Meets – The total point score ranges from 90 to 100.

Needs Improvement – The total point score ranges from 75 to less than 90.

Unsatisfactory – The total point score is less than 75.

**Governance**

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
Appointment of Chief Appraiser Appointment of Appraisal Review Board CAD Budget Appointment of Taxpayer Liaison and Agricultural Appraisal Advisory Board Board Oversight of Appraisal District Contracts and Operations	21	23	110

**Taxpayer Assistance**

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
CAD Responsiveness Taxpayer Notifications	15	22	147

**Operating Procedures**

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
Appraisal Office Administration Value Defense Reappraisal Plan Exemptions Abatements	38	38	100

**Appraisal Standards, Procedures and Methodology**

Review Areas	Total Questions in Review Area (excluding Bonus Questions and N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/ Total Questions)
Identification and Collection of New Property Mapping Property Appraisal Methods Land Appraisal Personal Property Oil and Gas Appraisals and Procedures Ratio Studies Uniform Standards of Professional Appraisal Practice Sales Gathering Income Approach Real Property Agricultural Use Appraisals and Procedures Wildlife Management Timberland Appraisals and Procedures Contracted Appraisal Services	91	85	93



# METHODS AND ASSISTANCE PROGRAM 2012 REPORT

## Webb County Appraisal District



Susan Combs Texas Comptroller of Public Accounts

December 19, 2012

Chief Appraiser  
County Appraisal District Board of Directors  
Superintendents  
School District Boards of Trustees

Ladies and Gentlemen:

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Your appraisal district's MAP report is enclosed and includes an assessment of how well your appraisal district performs. It may include recommendations that will allow your appraisal district to comply with laws, rules, regulations, appraisal practices or operating best practices.

If recommendations are offered, they must be implemented within one year from the release of this report. Recommendations that are not complete, or not substantially complete, by that time will result in notification to the Texas Department of Licensing and Regulation (TDLR). The appraisal district will have another year to complete the outstanding recommendations. Recommendations still incomplete after one year could result in sanctions.

The Comptroller's office is committed to supporting the MAP review process and helping appraisal districts comply with existing laws, rules and regulations. PTAD will work with appraisal districts to improve their operations and to comply with each recommendation. We want to thank the chief appraiser, board chairman and the staff of the appraisal district for their help in making this new program a success.

For more information about the Property Tax Assistance Division, please see our website at [www.window.state.tx.us/taxinfo/proptax/](http://www.window.state.tx.us/taxinfo/proptax/). If you have questions about your review, please feel free to contact Steve Atkinson, Methods and Assistance Program supervisor, at 1-888-207-3668 or [steve.atkinson@cpa.state.tx.us](mailto:steve.atkinson@cpa.state.tx.us).

Sincerely,

Susan Combs

cc: Steve Atkinson





# Webb County Appraisal District

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Because of the diversity of property within Texas, some parts of the review may not be applicable to a county. If questions or a section of questions do not apply, such as when a county has no timber, the question or questions will be marked as “Not Applicable” or “NA” and the final score will not be negatively impacted by these questions.

Mandatory Requirements	PASS/FAIL
1. Does the appraisal district board of directors, through the chief appraiser, ensure that the appraisal district budget is prepared and followed according to Tax Code Chapter 6?	PASS
2. Do the chief appraiser and appraisal district staff communicate with the public concerning appraisal district duties and responsibilities and the role of taxpayers in the property tax system?	PASS
3. Do the appraisal district personnel or contractors have the education, training and experience to perform the duties of the appraisal district?	PASS
4. Is the implementation of the appraisal district’s most recent reappraisal plan current?	PASS

Appraisal District Activities	RATING
Governance	EXCEEDS
Taxpayer Assistance	EXCEEDS
Operating Procedures	EXCEEDS
Appraisal Standards, Procedures and Methodology	EXCEEDS

## Appraisal District Ratings:

**Exceeds** – The total point score exceeds 89.

**Meets** – The total point score ranges from 80 to 89.

**Needs Improvement** – The total point score ranges from 70 to 79.

**Unsatisfactory** – The total point score is less than 70.



**Governance**

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Appraisal District Budget and Financial Audit CAD Board of Directors Oversight	9	9	100

**Taxpayer Assistance**

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Taxpayer Assistance	10	10	100

**Operating Procedures**

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Reappraisal Plan Appraisal Roll Production Exemptions Value Defense Appraisal District Staffing	24	24	100

**Appraisal Standards, Procedures and Methodology**

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes" Questions/Total Questions) x 100
Mass Appraisal Equal and Uniform Appraisal Agricultural Use Appraisal Special Appraisal Ratio Studies Identification and Listing of New Property Mapping Land Appraisal Income Approach Sales Verification Appraisal Manuals	48	47	98