REAPPRAISAL PLAN FOR TAX YEARS 2021 & 2022

TRAVIS
CENTRAL APPRAISAL DISTRICT

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NOTICE

As we progress into the actual reappraisal process, we reserve the right to modify the plan as required in order to meet the requirements for this office as set forth in the Texas Property Tax Code.

COVID-19 had a substantial impact on the Appraisal District operations when our staff began working remotely in the spring of 2020. Taxpayers received timely notice of appraised values, but the beginning of the formal hearing process was delayed due to the extended filing deadlines for taxpayers and the logistical challenges of preparing for in-person hearings amid a pandemic. The prolonged Appraisal Review Board season in 2020 will reduce the time available for field work and other preparations in the run-up to 2021, which may alter the scope of our work.

We anticipate that COVID-19 will continue to introduce new challenges as we head into the Tax Year 2021 and beyond that may affect our reappraisal plan. We have yet to see the end of the economic fallout of the pandemic and will use available market data to determine specific areas of focus.

EXECUTIVE SUMMARY

Travis Central Appraisal District has prepared and published this reappraisal plan to provide the Board of Directors, taxing units, citizens and taxpayers with a better understanding of the District's responsibilities and reappraisal activities.

The Travis Central Appraisal District (TCAD) is a political subdivision of the State of Texas created January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A ten-member Board of Directors constitute the TCAD governing body. Nine members are appointed by the Travis County jurisdictions TCAD serves. Two are appointed by Travis County, Austin Independent School District and the City of Austin. One member is appointed jointly by the City of Austin and The Austin Independent School District. One member each is appointed at large by the cities and school districts of Western and Eastern Travis County. The Travis County Assessor/Collector serves as a nonvoting member. The Chief Appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district. Appendix A contains a list of Board of Directors members, the jurisdictions represented, and their terms.

Travis Central Appraisal District is responsible for local property tax appraisal and exemption administration for 132 jurisdictions or taxing units in the county. These jurisdictions are located in Appendix A. Each taxing unit sets its own tax rate to generate revenue to pay for services such as police and fire protection, public schools, road and street maintenance, recreational facilities, water and sewer systems, and other public services. Property appraisals are values established by the appraisal district and used by the taxing units to distribute the annual tax burden. Appraisals are based on each property's market value. TCAD also administers and determines eligibility for various types of property tax exemptions that are authorized by state and local governments; such as homestead, over-65, disabled persons, disabled veterans, and charitable or religious exemptions.

A reappraisal plan as required by the Texas Property Tax Code and summary of the reappraisal activities which respond to these requirements is included in this report.

TEXAS PROPERTY TAX CODE REQUIREMENTS

Senate Bill 1652 passed during the 2005 Regular Legislative Session amending the Texas Property Tax Code to require a written biennial reappraisal plan.

The Reappraisal Plan

Section 6.05(i) of the Texas Property Tax Code, is 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 hearing, 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 approved date.

Section 25.18(a) and (b) of the Texas Property Tax Code, reads as follows:

(a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under §6.05 (i).

(b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

(1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;

(2) Identifying and updating relevant characteristics of each property in the appraisal records;

(3) Defining market areas in the district;

(4) Identifying property characteristics that affect property value in each market area, including:

(A) The location and market area of the property;

(B) Physical attributes of property, such as size, age, etc.

(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 ACTIVITIES

As required by Section 25.18 of the Texas Property Tax Code, Travis Central Appraisal District performs the following reappraisal activities:

1. *Identifying properties to be appraised through physical inspection or by other reliable means of identification.*

   Accurate ownership and legal description data is maintained by processing recorded deeds and plats that are provided by the Travis County Clerk's office. The deeds are read and entered onto the computer assisted mass appraisal (CAMA) software system by the clerical staff of the Customer Service Division. Information entered includes the grantor, grantee, date of recording, volume, and page. Property identification numbers are assigned to each parcel of property and remain with the property for its life. Maps have been developed that show ownership lines for all real estate in the county. The maps are stored electronically using ESRI software and are integrated with the CAMA software to provide staff and appraiser significant analysis capabilities. Aerial orthophotography is purchased on an annual basis and provides mapping staff and appraisal staff additional capability to review and identify property characteristics. Oil and gas wells are discovered using Texas Railroad Commission records. Business personal property is located by using data sources such as utility records, sales tax permit holder lists, business listings, commercial publications and by canvassing the county.

2. *Identify and update relevant characteristics of each property in the appraisal record.*

   The property data related to new construction and other building permit activity is collected through an annual field review effort. Each city within TCAD's jurisdiction provides permit information either electronically or in paper form. Comparable sales data is routinely verified as part of the building permit field review and reappraisal activities. Appraisers drive to neighborhoods and gather data on houses, commercial buildings or vacant land tracts, based on building permit information, information gathered during protests and from taxpayers, sales activity, and sales ratio analysis. The appraisers review property noting its condition, observing and noting any changes to the property since its last inspection. A picture of the property is taken and a sketch of the improvements is made, if there is none on the records. Characteristics such as bathrooms, fireplaces, air conditioning, type of roof, type of exterior, type of foundation and quality of construction are recorded or validated. All data is stored in the CAMA software and assist the appraiser in making value decisions when he or she returns to the office. Business personal property is inspected and the appraiser makes notation of the type of business and the quality and density of both the inventory and furniture and fixtures.

3. *Define market areas in the district.*

   Market areas are defined by the physical, economic, governmental and social forces that influence property values. The effects of these forces are used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable and manageable subsets for mass valuation purposes. Market sales are examined to confirm which areas are similar. Land is also put into subsets with other parcels that have similar characteristics and amenities.

4. *Identify property characteristics that affect property value in each market area.*

   Each parcel of property has detailed information recorded into the CAMA system. Each improvement shows the sketch and dimensions, the quality of construction, the year of construction, the exterior covering, then number of baths, fireplaces, air conditioning type, fences, pools and other attributes, and the overall condition of the improvement. For land the legal description, dimensions, zoning, size and special characteristics are noted and can be used when comparing to other land parcels.

5. *Develop an appraisal model that reflects the relationship among the property characteristic affecting value in each market area.*

   General demographic, economic and financial trends, construction cost, market sales and income data are acquired through various sources. These may include internally generated questionnaires to buyer and seller, public and university research centers, private market data vendors, real estate related publications and telephone contact with buyers, sellers, brokers and fee appraisers, as well as information collected from property owners and agents during the protest and Appraisal Review Board process. The appraisal departments have appraisal staff assigned to research functions and they are responsible for collecting this type of data.

   Revisions to cost models, income models, 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 and other factors.

   The CAMA system begins with the cost approach to value to estimate the original cost of each improvement. That cost is based on local modifiers to information from national publications such as Marshall Valuation Service (Marshall & Swift) and RS Means and also on local construction surveys. Components measured in the cost include the size of the structure, the exterior covering, the quality of construction, the number of stories, air conditioning and other special amenities.

   The market sales are then studied for value contributions in each neighborhood and adjustments to cost are applied to each neighborhood in the form of a market adjustment based on the available market sales data.

6. *Apply the conclusions reflected in the model to the characteristics of the properties being appraised.*

   By utilizing the age, quality, conditions, construction components and other variables, the model is developed and applied to all parcels within the neighborhood.

7. *Review the appraisal results to determine value.*

   After completing the process of assigning value to all parcels within a neighborhood using the CAMA software, sales ratio reports are run for each neighborhood to determine if the values that have been assigned are within acceptable ranges.

REAPPRAISAL PLAN DEVELOPMENT

The reappraisal plan is developed in compliance with International Association of Assessing Officers manual Property Appraisal and Assessment Administration (Chapter 13 Mass Appraisal).

REVALUATION POLICY

The Texas Property Tax code under section 25.18 requires each appraisal district to implement a plan to conduct reappraisal activities for all real and personal property at least once every three years.

PERFORMANCE ANALYSIS

The certified values from the previous tax year will be analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies will be conducted in compliance with current *Standards on Ratio Studies* of the International Association of Assessing Officers.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for tax year 2021 are detailed in the 2021 budget, as adopted by the board of directors and attached to the written biennial plan by reference. Staffing requirements for each operation and production activity will be identified and allocated accordingly to meet mandatory timelines. Aerial and oblique images and map layers will be updated according to available funding and contract specifications. Staffing and budget requirements for 2022 tax year will be handled in a similar manner and detailed in the 2022 budget, as adopted by the board of directors no later than September 15, 2021.

PLANNING AND ORGANIZATION

A calendar of key events with critical completion dates will be prepared for each major production activity and recurring project. Production standards for field activities are calculated and incorporated in the planning and scheduling process in order to reach goals/mandates set by both the district management and the Texas Property Tax Code.

MASS APPRAISAL SYSTEM

Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with the Information Technology division and the district's software vendor. All computer forms and IT procedures are reviewed and revised as required.

DATA COLLECTION

Field and office procedures will be reviewed and revised as required for data collection. Activities scheduled for each tax year include, discovery and listing of new construction, demolition, and remodeling; re-inspection of problematic market areas and the universe of properties on a three-year cycle, as feasible; and verification of sales data and property characteristics. Re-inspection of properties will be completed by physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial and oblique imagery, street-level photographs, surveys, maps, and property sketches.

PILOT STUDY BY YEAR

Analysis of current market data will provide guidelines for the revision of mass appraisal models. These revised models will be tested using ratio studies conducted by property type and market areas. Ratio studies will be conducted in accordance with IAAO standards. The ratio studies determine the accuracy, uniformity, and reliability of estimated values.

VALUATION BY PROPERTY TYPE

Using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from IAAO and the Uniform Standards of Professional Appraisal Practices (USPAP). Calculated values are tested for accuracy and uniformity using ratio studies.

MASS APPRAISAL REPORT

Each tax year the Texas Property Tax Code required mass appraisal report will be prepared and certified by the chief appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The mass appraisal report will be completed in compliance with USPAP Standard 6.

FINAL PERFORMANCE ANALYSIS

Value defense evidence to be used by the 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. In addition, Section 5.10 of the Texas Property Tax code requires the State Comptroller Property Tax Assistance Division to conduct a property value study of each school district within the state at least once every two years. This study utilizes statistical analysis of sold properties and appraisals of unsold properties as a basis for assessment ratio reporting.

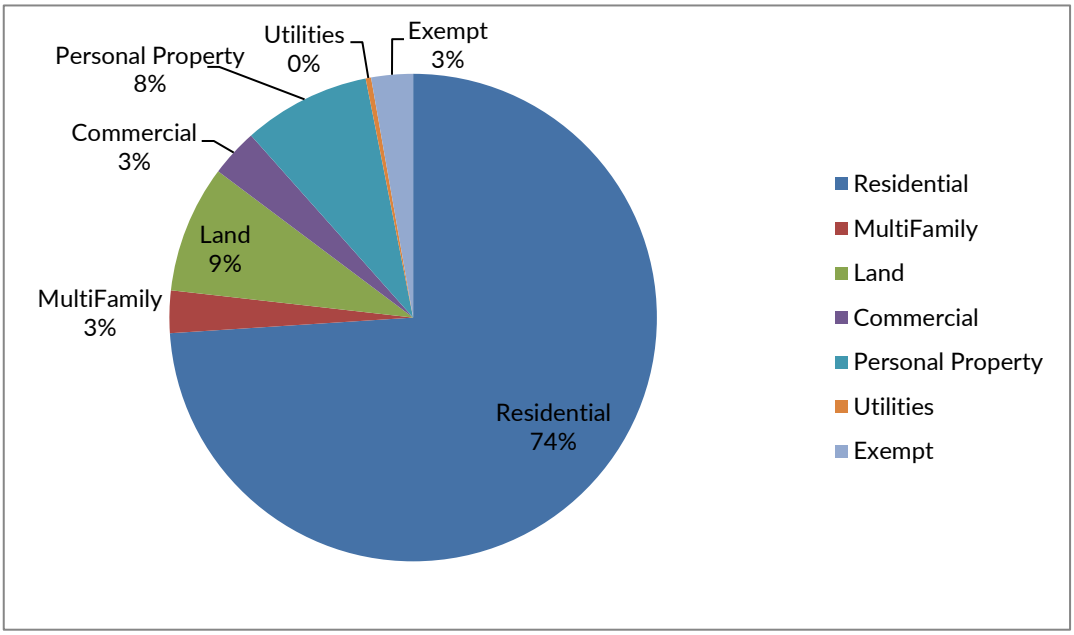
REVALUATION POLICY

SCOPE OF RESPONSIBILITIES

For 2020, the district was responsible for establishing and maintaining approximately 413,956 real estate and 43,354 business personal property accounts covering approximately 1,100 square miles within Travis Central Appraisal District's jurisdiction. The following chart contains the projected numbers of parcels for years 2021 & 2022:

	2016	2017	2018	2019	2020	2021	2022
Real Estate	380,862	388,040	396,109	405,444	413,961	421,657	429,296
BPP Accts	43,275	43,278	43,274	43,626	43,354	43,084	43,084
Total Accts	424,137	431,318	439,383	449,070	457,315	464,741	472,380
Total # Added	7,783	7,181	8,065	9,687	8,245	7,426	7,639
Total % Increase	1.84%	1.66%	1.84%	2.16%	1.80%	1.60%	1.62%

** *Projected number of accounts 2021 and 2022*



2020 Percentage by Property Type Value

REAPPRAISAL PLAN ASSUMPTIONS AND LIMITING CONDITIONS

The 2021 & 2022 Reappraisal Plan adopted by the Travis Central Appraisal District Board of Directors will occur no later than September 15, 2020. The assessment dates for the 2021 & 2022 Reappraisal Plan is January 1, 2021 and January 1, 2022 respectively.

Travis CAD's goal is to appraise all properties at fair market value as of January 1 of every year by reflecting the marketplace based on available market data. The Reappraisal Plan itself regarding 2021 and 2022 building permit and reappraisal account projections are based on historical data and best guess estimates as to what number of properties will be targeted for reappraisal in these years. At the time of approval for the 2021 & 2022 Reappraisal Plan, a complete listing of the actual properties to be targeted for reappraisal cannot be specifically identified. Travis CAD undertakes an as needed reappraisal approach as opposed to a geographical reappraisal approach in order to better achieve the goal of appraisal all property at fair market value as of January 1 of every year.

Travis CAD Reappraisal Plan will target the properties that meet the following building permit and reappraisal criteria during the course of the appraisal year cycle (September 1 – May 1):

1. Any Residential or Commercial account that has a 21 or 22 re-inspection code.
2. Any Residential or Commercial account that has a partially completed improvement.
3. Any Residential or Commercial account that had a significant building permit issued from one of the twenty-one cities in Travis County from January 1 to December 31 and construction began prior to the assessment date.
4. Any Residential or Commercial new land accounts created by subdivision, condominium declaration, or by split/merge activity.
5. Any Residential or Commercial account where data or inquiry has been provided to Travis CAD that indicates the property has had a conditional change that is not currently reflected on the record as of January 1.
6. Any Residential account that falls within a Residential Neighborhood that has been targeted for reappraisal based on a neighborhood sales ratio analysis for the current appraisal year. Neighborhood sales ratio analysis occurs in October, January and March of every appraisal year and is based on current market values and the market data available at the time of the analysis. Typically, neighborhoods whose overall sales ratio is less than 95% or greater than 105% will be targeted for reappraisal.
7. Any Residential account qualifying for residential inventory valuation.
8. Any Commercial account that falls within a Commercial Market Area that has been targeted for reappraisal based on current market analysis. Annual Commercial Market analysis occurs between January and March of each year and consists of sales, cost, and income and expense analysis for the major Commercial property types (Apartments, Office, Industrial, Retail) and market areas.
9. Any qualifying D1 properties are reappraised annually as to their productivity values, as are qualifying O properties' inventory values.
10. All business personal property accounts.
11. Any real property account in 2021 and 2022 that has last reappraisal of 2018 and 2019 respectively.
12. Any account in the reappraisal year in which a rendition has been filed.

Identifying the actual accounts and proposed market value that were targeted for reappraisal based on the criteria for a given appraisal year can be made available to the public after May 1 of any given appraisal year. Please see the Appraisal Divisions 2021 & 2022 Reappraisal Plans below for more specific details concerning the 2021 & 2022 reappraisal efforts.

APPRAISAL NOTIFICATION

Travis CAD provides an appraisal notice for all taxable property on the Travis CAD website annually (www.traviscad.org).

Travis CAD notification criteria is to mail an appraisal notice annually to all new owners, any property that had an increase in market and/or assessed value from the prior year, all rendered accounts, and all business personal property accounts.

PLAN REVIEW, AMENDMENTS, AND ALTERATIONS

The Board of Directors, acting on a request from the Chief Appraiser, may review, amend or alter this plan, if:

1. The Chief Appraiser's request is made during a public Board of Directors meeting and is properly listed on the agenda for the Board meeting; and
2. The Chief Appraiser identifies the portion of the plan to be altered or amended and substantiates the need to alter or amend the plan.

Calendar Amendments and Alterations – The Chief Appraiser is authorized to administratively amend or alter the 2021-2022 Calendar of key events, shown in Appendix C, as she deems necessary. Calendar changes can be made periodically and will not be considered alterations or amendments to the plan and do not require action by the Board of Directors.

PERFORMANCE ANALYSIS

In each appraisal year, the previous appraisal year's equalized values are analyzed with ratio studies to determine appraisal accuracy and appraisal uniformity overall. In its annual procedures, the district tests values by market area within state property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies from the IAAO. 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). In each reappraisal year this analysis is used to develop the starting point for establishing the level of accuracy of appraisal performance.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for appraisal year 2021 are detailed in the 2021 appraisal district budget, as adopted by the Board of Directors. This reappraisal plan is adjusted to reflect the expected available staffing in appraisal year 2021 and the anticipated staffing for appraisal year 2022. Staffing will impact the cycle of real property re-inspection and personal property on-site review that can be accomplished in this time period. (See Appendix B for listing of key appraisal staff)

Changes in legislation involving appraisal districts may occur in 2021 when the legislature is called into session. These new laws may require adjustments to the budget, staffing, and programming.

Existing appraisal practices, which are continued from year to year, are identified in procedure manuals and district staff is appropriately trained in order to keep their skills current. In each reappraisal year, real property appraisal cost new tables and depreciation tables are reviewed and updated as necessary based upon cost data obtained from national publications such as Marshall Valuation Service (Marshall & Swift) and RS Means, and local market data. The preliminary values produced by these updates are tested against verified sales data and independent fee appraisals, and adjustments are made as necessary to fit the local market area. Income studies by commercial real property use type are conducted and models are updated from current market data. This includes a review of economic rents and capitalization rates from the local market, data obtained through ARB hearing process, and information from published sources. Personal property density schedules are analyzed, tested and updated based on cost data obtained by rendition and ARB hearing documentation.

Information Technology support is detailed with year specific functions identified by management and system upgrades are scheduled with the district's software vendor. Computer generated forms are reviewed for revisions based on year and reappraisal status. Legislative changes are scheduled for completion and also tested through coordination between the district's IT department and its software vendor. Existing maps and data requirements are developed and updates coordinated between the district's GIS and IT departments in order to make the tools available to appraisal staff.

PLANNING & ORGANIZATION

A calendar of key events with critical completion dates is prepared for the district. This calendar identifies the key events for developing the appraisal roll (See Appendix C for Calendar of Events.) Production standards for field activities are calculated and incorporated in the planning and scheduling process. This plan encompasses the normal processes carried out for each year by the district, therefore catastrophic events or significant legislative action may have a detrimental effect to the district's operations and require changes to this plan.

MASS APPRAISAL SYSTEM

The Information Technology Division (IT) maintains Travis Central Appraisal District's information technology infrastructure. The various Management Information Support functions include technical support. computer operations, applications systems development and support, internet support functions, data communications, network and personal computer workstation support, data management, geographic information systems in support of mapping, and multiple layers of GIS related intelligence and digital photography for utilization by all operating departments of the organization. The principal environment for the TCAD IT facility is supported on a Dell multi-server network with SAN data storage operating on Microsoft software with True Automation's PACs system as the principle Computer Assisted Mass Appraisal software. Additionally, multiple network servers are in place to support the access through the internal and external networks for use by individuals. The TCAD data structures reside and are supported by multiple database tables and flat file structures accessible through the PC workstation and network structure. These systems provide direct support for all operating departments involved in appraisal functions, customer service, exemption administration and the Appraisal Review Board support activities. The server data is also utilized to fulfill all the reporting requirements for the taxing units and the State Comptroller's Property Tax Assistance Division.

Computer Assisted Mass Appraisal (CAMA) system revisions are specified by the district management team and scheduled with IT and the district's software vendor. Legislative mandates will be addressed and implemented into the necessary systems applications. All computer generated forms, letters, notices and orders will be reviewed annually and revised as necessary. The following details the procedures as they relate to the 2021 and 2022 appraisal years:

The district's website makes a range of information available for public access, including information on appraisal district operations. The site also provides links to connect users to related websites for taxing units, other appraisal districts and state government resources. Property owners can access additional online information from Travis CAD's website (www.traviscad.org) that includes property characteristics, preliminary and certified values, protests and appeal procedures, property maps and a tax calendar.

REAL PROPERTY VALUATION

Revisions to cost models, income models, 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 and other factors. Deeds are processed on an ongoing basis to transfer ownership, establish the basis for land size, and assign account numbers to newly platted lots as an addition to the appraisal roll. The district will also update and process exemptions and special use appraisal applications as necessary and applicable.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax Code, Section 23.011. Replacement cost new tables as well as depreciation tables are based on cost data from national publications such as Marshall Valuation Service (Marshall & Swift) and RS Means and from local market data. The resulting schedules are tested for accuracy and uniformity using ratio studies.

Land tables are updated using current market data (sales) and then tested with a ratio study. Value modifiers are developed for property categories by market area and tested on a pilot basis before deployment with ratio studies/calibration tools.

Income, expense, and occupancy data is updated in the income models for each property use category and market area. Property categories are reviewed to ensure their continued applicability. Capitalization rate studies are completed using current sales data when available, and published sources are also utilized. The resulting models are tested using ratio study tools.

PERSONAL PROPERTY VALUATION

Density schedules are updated using data received during the previous appraisal year from renditions and hearing documentation. Valuation procedures are reviewed, modified as necessary, and tested.

APPRAISAL NOTICES

Appraisal Notices will be sent in accordance with Texas Property Tax Code, Section 25.19. Appraisal notices will be reviewed for legal sufficiency and correctness. Enclosures will be updated, including the latest version of the comptroller's *Property Taxpayer's Remedies*. Real property notices will generally be mailed in early April and personal property notices will be mailed in mid-May for each year covered by the plan.

HEARING PROCESS

Appraisal directors will conduct training for staff in early April of each appraisal year to ensure preparedness for informal and formal hearings, which will generally begin in mid-April of each year covered by the plan. Logistical staff will attend the stated mandated training for ARB members typically held in March.

Revisions and enhancements to existing hearing scheduling procedures for informal and formal appraisal review board hearings will be reviewed and updated to ensure efficiency and timely certification of the appraisal roll. Standards of documentation and the appraisal districts hearing evidence will be reviewed and updated to reflect the current valuation methods and practices. Production of evidence will be tested and compliance with Tax Code requirements will be ensured.

DATA COLLECTION

IDENTIFYING & UPDATING PROPERTY CHARACTERISTICS

Field appraisers are currently provided with standardized field collection devices in order to verify existing property characteristics or record new property data. The work assignments are batch-produced based on the geographic area that is delineated for reappraisal. Existing appraisal data is displayed on a field devices used by the appraiser to record new or modified data during an on-site inspection. Each parcel of property has detailed information recorded into the CAMA system. Each improvement shows the sketch and dimensions, the quality of construction, the year of construction, the exterior covering, then number of baths, fireplaces, air conditioning type, fences, pools and other attributes, and the overall condition of the improvement. For land the legal description, dimensions, zoning, size and special characteristics are noted and can be used when comparing to other land parcels. (See Appendix D for sample field device screens).

Other field inspection resources for all departments may include a MAPSCO street directory, sales and income data, fire damage reports, private water and electrical service applications, building permits, certificates of occupancy, building plans, site plans, recorded deeds and plats, photos, published articles and actual cost information.

Field and office procedures are reviewed and revised as required for the data collection process. Activities scheduled for each appraisal year include market area delineation, new construction and demolitions, remodeling, re-inspection of problematic areas, re-inspection of the universe of properties, verification of sales data, and quality control.

	Residential	Commercial	Personal Property
2021	Review appraiser area assignments i.e., land regions, waterfront, and new construction to maximize efficiency, productivity, and accuracy House-by-house characteristics audit of SFRs in Alpha areas A, C, D, E, F, and Y (20,399 properties) with image from street or Connect Explorer Review land regions to determine boundary changes based on new development / transitional areas. Primary focus: appraisal areas B, G, H Review all future land accounts Review condominium segmentation to include naming schema; contributory land values and amenities Identify and review all parcels with multiple legal lots to determine proper valuation (assemblage/plottage)	Complete photography of all commercial properties without a main image. Priority will be placed on properties valued under $5,000,000. Review floodplain, zoning and other land characteristics. Apply adjustments equitably and uniformly. Review Industrial property characteristics including bay size and finish-out.	Drive all regions for new existing, moved and/or closed accounts. Inspection required for all field card displaying C4-21, New, SIC Question, Link Error, Sq. Ft Question, Locked Door, and other property codes On-site inspection of non-rendered account that have not rendered in past two years
2022	House-by-house characteristics audit of SFRs in Alpha areas S, T, U, V, and W (17,694 properties) with image from street or Connect Explorer Collaborate with commercial department to review all Residential Real Property parcels with commercial improvements Refine process of capturing data collected throughout appeals season (property characteristics, plans, sales, etc. Condominium aerial review audit for missing improvements and new construction, using Connect Explorer Comprehensive review of dated open permits in CAMA to include duplicates, in-house reviews, deleted accounts Review linked (effective) acreage parcels in land regions	Collect financing data of recent sales in order to calculate a market derived "typical" loan to value ratio Review comp sets used to define benchmark properties in order to analyze market trends In-depth review and analysis on Senior/Assisted living and Nursing Homes characteristics.	Drive all regions for new existing, moved and/or closed accounts. Inspection required for all field card displaying C4-22, New, SIC Question, Link Error, Sq. Ft Question, Locked Door, and other property codes On-site inspection of non-rendered account that have not rendered in past two years

** *In addition to properties identified by building permits, sales, protests, and administrative review*

MARKET AREA DELINEATION

Market areas are defined by the physical, economic, governmental and social forces that influence property values. The effects of these forces were used to identify, classify, and stratify or delineate similarly situated properties into smaller, more comparable and manageable subsets for valuation purposes. Delineation can involve the physical drawing or the neighborhood boundary lines on a map or, it can also involve statistical separation or stratification based on attribute analysis. These homogeneous properties have been delineated into valuation neighborhoods for residential property or economic class for commercial property, but because there are discernible patterns of growth that characterize a neighborhood or market segment, analyst staff will annually evaluate the neighborhood boundaries or market segments to ensure homogeneity of property characteristics. A map of market areas and listing of market neighborhoods is in Appendix E.

NEW CONSTRUCTION/DEMOLITION

Field and office review procedures for inspection of new construction will be reviewed and revised as required in order to complete the data collection phase. Field production standards are established and procedures for monitoring tested to meet field review deadlines. Sources of building permit data is confirmed and system input procedures are identified in the procedures adopted by the department.

REMODELING

Market areas with extensive remodeling will be identified through permits and on-site inspections will be planned to verify property characteristic data. Reappraisal of significantly changed properties will take place and values will be tested with ratio studies before they are finalized.

RE-INSPECTION OF PROBLEMATIC MARKET AREAS

Real property market areas, stratified by property classification, will be tested for low or high protest volumes; low or high sales ratios; and high coefficients of dispersion. Market areas that fail any or all of these tests will be determined to be problematic. Field reviews will be scheduled to verify and correct property characteristics data. Additional sales data will be researched and verified in order to assess whether the market area is correctly stratified. In the absence of adequate market data, neighborhoods boundary lines my need to be redrawn and neighborhood clusters, representative of the overall market area will be established.

RE-INSPECTION OF THE UNIVERSE OF PROPERTIES

Texas Property Tax Code, Section 25.18(b) requires the re-inspection of the universe of properties at least once every three years. The district's re-inspection activity is dictated by

availability of staff, which is dependent on the completion of current year protests and certification. Re-inspection of properties will be completed using a combination of field inspections and office review. Office review of property for the 2021-2022 years will include the examination of aerial photography using the 2021 and 2022 flown oblique and orthographic imagery provided by Pictometry Inc., property sketches, existing property characteristics, and existing street-view images captured by district staff.

VERIFICATION OF SALES DATA AND PROPERTY CHARACTERISTICS

Sales information must be verified and property characteristics data contemporaneous with the date of sale will be captured. Since Texas does not require full sales disclosure of sales transactions, the district will obtain sales prices through deeds, voluntarily disclosed closing statements or fee appraisals (usually submitted as evidence in a protest hearing) buyer and seller mail questionnaires, or third party sources such as, real estate agents and market data vendors.

QUALITY CONTROL

Appraisal department managers and data management employees conduct on-going quality control of the entire data entry process. Supervisors and managers verify the accuracy of collected data with periodic on-site field reviews. PACS Mobile contains a QC module enabling managers to check appraiser field work before downloading to PACS. The review process may pinpoint areas where additional appraiser training is required.

PILOT STUDY

New or revised mass appraisal models will be tested on randomly selected market areas. Sales ratio studies will be used to test the models. Actual test results will be compared against anticipated results and those models not performing satisfactorily will be refined and retested. The procedures used for model specification and model calibration will comply with USPAP Standard Rules 5 and 6.

VALUATION BY PROPERTY TYPE

RESIDENTIAL PROPERTY VALUATION

SCOPE OF RESPONSIBILITY

The Residential Appraisal staff is responsible for developing equal and uniform market values for residential properties. There were approximately 341,061 residential improved parcels in Travis County in 2020.

Residential appraisal assignments are delineated from commercial assignments on the basis of property use type codes. Generally, the residential staff values residential single family, all multifamily housing other than apartments, and personal property mobile homes.

The Residential Division is responsible for appraising vacant residential lots and tracts in neighborhoods beginning with an alpha character including real property inventory. Reviews applications and makes grant/deny decisions for special valuation of rural land under Article VIII, 1-d or 1-d-1, of the Texas Constitution, which provides for productivity valuation of qualifying properties primarily devoted to agricultural, wildlife management, or ecological laboratory activities. When required by statute, this division also executes tax rollbacks (re-capture) for properties whose ownership or primary use no longer qualifies them for productivity valuation.

State Cd	State Cd Desc	Prop Count	Market Val
A	SINGLE FAMILY RESIDENCE	318,291	$ 134,634,567,979
B	MULTIFAMILY RESIDENCE	12,955	$ 34,585,516,013
C1	VACANT LOTS AND LAND TRACTS	27,791	$ 3,379,518,474
D1	QUALIFIED OPEN-SPACE LAND	4,648	$ 2,913,540,161
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	355	$ 28,906,612
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	6,194	$ 1,500,199,013
F1	COMMERCIAL REAL PROPERTY	14,618	$ 60,753,836,078
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	43	$ 773,354,549
G1	OIL AND GAS	5	$ 468,115
J1	WATER SYSTEMS	29	$ 13,036,957
J2	GAS DISTRIBUTION SYSTEM	10	$ 186,321,732
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	80	$ 223,751,142
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	1,335	$ 360,306,525
J5	RAILROAD	10	$ 32,725,789
J6	PIPELINE COMPANY	129	$ 34,219,956
J7	CABLE TELEVISION COMPANY	49	$ 172,524,282
J8	OTHER TYPE OF UTILITY	1	$ 13,000,000
J9	RAILROAD ROLLING STOCK	3	$ 5,620,629
L1	COMMERCIAL PERSONAL PROPERTY	37,534	$ 7,999,512,566
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	826	$ 4,319,481,909
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	10,349	$ 254,282,385
N	INTANGIBLE PROPERTY AND/OR UNCERTIFIED PROPERTY	3	$ 78,199
O	RESIDENTIAL INVENTORY	12,421	$ 1,407,544,587
S	SPECIAL INVENTORY TAX	613	$ 376,051,013
X	TOTALLY EXEMPT PROPERTY	12,747	$ 29,845,921,708
		461,039	**$ 283,814,286,373**

APPRAISAL RESOURCES

Personnel

The Residential Appraisal staff consists of one director, three mangers, and thirty-nine appraisers and four support staff. A detailed count may be found in the adopted budget.

Data gathering

A common set of data characteristics for each residential dwelling (Single family residence PTD Codes: A1-A9); (multiple family residences PTD Codes: B2-B4) (personal property mobile homes PTD Code: M1) in Travis County is collected in the field and data entered to the computer. Land data resources include property-specific (view attributes, topography, site plan approvals, sales, listings, and zoning, *e.g.*,) and general (neighborhood trends, investment criteria, *e.g.*,) data, acquired from field inspection, aerial imagery, public records, owner survey, consultation with the district's Agricultural Advisory Board, as well as contract services that report sale and listing information, general market trend and investment criteria, *et al.* Travis CAD uses personal field devices to make data entry more efficient in the field work. These PFD's will enable the appraiser to enter data as it is gathered, thus eliminating errors and save time due to not re-writing the gathered data and another employee interpreting the data. This property-specific data drives the TCAD computer-assisted mass appraisal (CAMA) approaches to valuation. Residential appraisal also requires verified sales data, actual construction cost data, and other real estate sources and data. Appraisers also review various real estate related publications to determine patterns and trends in the market data.

SPECIFIC VALUATION OBJECTIVES

In addition to properties identified by the Reappraisal Plan Assumptions and Limiting Conditions (pg 13), for tax year 2021, Travis Central Appraisal District proposes to review:

1. Review all future land account
2. Review condominium segmentation to include naming, schema, contributory land values and amenities
3. Identify and review all parcels with multiple legal lots to determine proper valuation (assemblage/plottage).

In addition to properties identified by the Reappraisal Plan Assumptions and Limiting Conditions (pg 13), for tax year 2022, Travis Central Appraisal District proposes to review:

1. Review linked (effective) acreage parcels in land regions for accurate and equitable values.

New construction/demolition

New construction and office review procedures are identified and revised as needed. Building permits provided by the cities – Austin being the largest, are a main source of discovering construction or demolition properties. This data is acquired periodically from the cities and used in identifying properties for annual inspection.

Sales data is researched and verified

Sales with a sales ratio of 75% below or 25% above the Travis CAD market value must be

verified and property characteristics data gathered with the date of sale captured. The sales ratio formula is Travis CAD appraisal of the property divided by the sales price. The district also inspects listings within +/- 30% of the Travis CAD market value.

Highest and Best Use Analysis

Highest and best use of property is the reasonable and probable use that supports the highest present values as of the appraisal date. The highest and best use of residential property is normally its current use. This being due to the fact that residential development, in most areas, through deed restrictions and zoning preclude other land uses. Residential valuation reassessment is used in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing renovations of neighborhoods no longer prosperous, the appraiser would review the residential property use and determine the highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are not the most productive or profitable use, and the highest and best use of such property is to demolish the old homes and construct new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties on a periodic basis to determine if changes in the real estate market require reassignment of the highest and best use of a select category of properties.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Cost Schedules

Geographically adjusted, from national publications such as Marshall Valuation Service (Marshall & Swift) and RS Means, cost schedules utilized are reviewed and adjusted periodically in order to consistently reflect market costs or any changing economic trends. These are costs compared with sales of new improvements and evaluated from year to year and indexed to reflect the local residential building and labor market. Costs may also be adjusted for neighborhood factors and influences that affect the total replacement cost of the improvements in a smaller market area based on evidence taken from a sample of market sales. The cost schedules are reviewed regularly and any variation greater than a range of plus or minus 10% from nationally recognized cost schedules is documented.

Tables are also produced in order to uniformly apply value for added amenities as determined by the marketplace. Examples may include pools, bathhouses, outbuildings, boathouses, tennis courts, and other market driven value items.

Possible adjustments for factors that may inhibit value are also in table form and are applied uniformly to any properties affected. Examples may include cracked slab, termite damage, repairs needed, etc.

The District considers all three approaches to value and recognizes the cost approach as an acceptable approach. Generally, for residential property the district considers the market approach a more viable and accurate indicator due to it's being more sensitive to economic, social and physical characteristics of a given property.

Income Models

The income approach to value may be useful to those real properties that are typically viewed as "income producing" when sufficient income data is available and where comparable sales are not present. In the current residential market, the income approach is not generally used.

Sales Information

A sales file for the storage of "snapshot" sales data for vacant and improved properties at the time of sale is maintained for residential real property. Residential improved and vacant sales are collected from a variety of sources, including: district survey letters sent to buyers and sellers, field discovery, protest hearings, sales vendors, builders, realtors and brokers.

A system of type, source, validity and verification codes has been established to define salient facts related to a property's purchase or transfer and to help determine relevant market sale price information. The effect of time as an influence on price can be considered by paired sales analysis and applied in the ratio study to the sales as indicated within each neighborhood area. Neighborhood sales reports are generated as an analytical tool for the appraisers in the development and estimation of market price ranges and property component value estimates. Abstraction and allocation of property components based on sales of similar property is an important analytical tool to interpret market sales under the cost and market approaches to value. These analysis tools help determine and estimate the effects of change, with regard to price, as indicated by sale prices for similar property within the current market.

Statistical Analysis

The residential appraisal staff performs statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on residential neighborhoods in the district to judge the two primary aspects of mass appraisal: accuracy and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each neighborhood and are summarized by year. These summary statistics including, but not limited to, the weighted mean, median, standard deviation, coefficient of variation, and coefficient of dispersion provide the managers a tool by which to determine both the level and uniformity of appraised value on a neighborhood basis. The level of appraised value is determined by the weighted mean for individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods. Review of the standard deviation, coefficient of variation, and coefficient of dispersion discerns appraisal uniformity within and between neighborhoods.

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

of appraised value is acceptable. The residential appraisers perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market.

Neighborhood and Market Analysis

Neighborhood analysis of market sales to achieve an acceptable sale ratio or level of appraisal is also the reconciliation of the market and cost approaches to valuation. Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ascertain that estimated values are consistent with the market and to reconcile cost indicators. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in a purely cost model.

The following equation denotes the hybrid model used:

$$MV = LV + ((RCN - AD) * MA)$$

In accordance with the cost approach, the estimated market value (MV) of the property equals the land value (LV) plus the replacement cost new of property improvements (RCN) less accrued depreciation (AD) times the market adjustment factor (MA). The MA is only applied to the improvement value, not the land value. As the cost approach separately estimates both land and building contributory values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal to an acceptable standard as indicated by market sales. Thus, demand side economic factors and influences may be observed and considered. These market, or location adjustments, may be abstracted and applied uniformly within neighborhoods to account for location variances between market areas or across a jurisdiction.

Market Adjustment or Trending Factors

Neighborhood, or market adjustment, factors are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. The district's primary approach to the valuation of residential properties is the market or sales comparison approach.

Statistical analysis of present appraised value as compared with recent sales determines the appropriate market adjustment for a neighborhood. Statistical programs developed by the TCAD Residential Department staff are used to study market trends and to develop appropriate market adjustments.

Special Appraisal Provisions

Appraisal of Residential Homesteads

Article VIII, Sec. 1(i) of the Texas constitution allows the legislature to limit the annual percentage increase in the appraised value of residence homestead to 10% under certain conditions. This limitation is commonly referred to as a Homestead "Capped Value." Sec.23.23 of the Tax Code implements the cap on increases in value. The limited value begins in the

second year the property owner qualifies for a residential homestead exemption. The appraised value of a qualified residence homestead will be the LESSER of:

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

The appraised value of a homestead increases 10% annually or until the appraised value is equal to the market value. If a limited homestead property sells, the cap automatically expires as of January 1st of the year following the sale of the property and the property is appraised at its market value. The market value of a limited homestead is maintained, as well as the limited appraised value.

Residential Inventory

Section 23.12 of the Texas Property Tax Code provides the definition of market value for inventory. Inventory includes residential real property that has never been occupied as a residence and is held for sale in the ordinary course of business, if the property is unoccupied, is not leased or rented, and produces no revenue.

Residential inventory is appraised at market value. The market value of residential inventory is the price at which it would sell as unit to a purchaser who would continue the business. The land appraisal staff applies the same generally accepted appraisal techniques to determine the market value of residential real property inventory.

Agricultural Appraisal

Texas constitution permits certain kinds of agricultural land to be appraised for tax purposes at a productivity value, rather than a market value. This special appraisal value is based solely on the land's capacity to produce agricultural products. Property qualifying for agricultural appraisal will have a substantial reduction in taxes, based on the difference in the special agricultural appraisal and the market value of the property. Property taxes are deferred until a change in use of the property occurs or, in a much less frequently requested type of special agricultural appraisal, when the ownership changes. At the time of use or ownership change, taxes are recaptured for up to five previous years, based on the difference in what was paid based on the agricultural appraisal, and what would have been paid based on the market value of the property. Procedures for implementing this appraisal are based on the guidelines published in the Manual for the Appraisal of Agricultural Land. A copy may be obtained from the State Comptroller of Public Accounts.

The Texas Property Tax code requires an application before land is considered for agricultural valuation. The deadline for filing a timely application is before May 1. Late agricultural valuation applications may be filed up to the time the appraisal roll is certified; however, a penalty is imposed for late filing.

After an application is filed the property is inspected to determine its qualifications. Three criteria must be met when determining qualification:

1) Use – the land must be currently devoted principally to agricultural use;

2) Degree of intensity – the agricultural use must be to the degree of intensity generally accepted in the area; and

3) History of Use – the land must have been devoted principally to agricultural use for five of the preceding seven years. Land located within an incorporated city or town must have been devoted principally to agricultural used continuously for the preceding five years.

When the land's use qualifications have been reviewed, one of three actions will be taken:

1) Application is denied and the property owner is notified by certified mail and given thirty days to appeal the decision to the Appraisal Review Board;

2) Application is approved and the property owner is notified of the decision and the productivity land appraised value. Once approved, the property remains valued as a special agricultural use until a change of use occurs, or the ownership changes. If the property's use remains unchanged and only ownership has changed, the new owner is notified and is required to timely apply for special agricultural valuation;

3) Disapprove the application and request more information. The applicant is allowed thirty days to provide additional information; otherwise, the application is denied. When requested information is provided, it is added to data already collected to arrive at a final decision.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The appraiser identifies individual properties in need of field review through examples such as: sales ratio analysis, ARB hearings, building permits, property owner's requests, aerial photography and other sources. Sold properties are reviewed on a regular basis to check for accuracy of data characteristics before they are used in reappraisal analysis.

Increased sales activity can result in a more substantial field effort on the part of the appraisers to review and resolve sales that fall outside acceptable ranges. Additionally, the appraisers frequently field review subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property.

Office Review

Office reviews are performed in compliance with the International Association of Assessing Officer standards, and with the guidelines required by the existing classification system. The appraiser may utilize aerial photography as a means to verify building characteristics and location without an on-site inspection.

Appraisers conduct a routine valuation review of all properties as outlined in the discussion of ratio studies and market analysis. Previous values resulting from protest hearings, informal negotiation, or litigation are individually reviewed to determine if the value remains appropriate for the current year.

Once an appraisal manager is satisfied with the level and uniformity of value for each area, the estimates of value are prepared for a notice of proposed value.

PERFORMANCE TESTS

Sales Ratio Studies

The primary analytical tool used by the appraisal manager to measure and improve performance is the ratio study. The district ensures that the appraised values produced meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD to allow the appraiser to review general market trends within their area of responsibility, and provide an indication of market appreciation over a specified period of time. The neighborhood descriptive statistic is reviewed for each neighborhood being updated for the current tax year. In addition to the mainframe sales ratios by school district and neighborhood, sales ratios statistics are generated. Reported in the sales ratio statistics is a level of appraisal value and uniformity profile by land use and appraised value ranges.

Management Review Process

Once the proposed value estimates are finalized, the appraisal supervisors review the sales ratios by neighborhood and present pertinent valuation data, such as weighted sales ratio and pricing trends to the Director of Residential Appraisal and the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

COMMERCIAL PROPERTY VALUATION

SCOPE OF RESPONSIBILITY

Commercial Appraisal operates within the Commercial/BPP Department of Travis Central Appraisal District which is responsible for the valuation of all commercial real property, including land and improvements, located within the boundaries of Travis Central Appraisal District's jurisdiction. This currently includes approximately 14,661 improved commercial accounts. Commercial real property types generally include multi-family, office, retail, warehouse/manufacturing and various other categories of business related facilities. In general terms, the commercial appraisal staff is responsible for establishing market value on any real property for which the highest and best use is determined to be non-residential.

Commercial appraisal assignments are delineated from residential assignments on the basis of state use code guidelines established by the State Comptroller. Generally, the commercial staff values all commercially improved properties including apartments, retail, office and industrial. Non-Homestead residential properties located in areas of transition to commercial, known as interim-use properties, are also valued by the commercial division. Property data and valuation models for commercial accounts are stored in PACS, Property Appraisal Collection System.

State Cd	State Cd Desc	Prop Count	Market Val
A	SINGLE FAMILY RESIDENCE	318,291	$ 134,634,567,979
B	MULTIFAMILY RESIDENCE	12,955	$ 34,585,516,013
C1	VACANT LOTS AND LAND TRACTS	27,791	$ 3,379,518,474
D1	QUALIFIED OPEN-SPACE LAND	4,648	$ 2,913,540,161
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	355	$ 28,906,612
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	6,194	$ 1,500,199,013
F1	COMMERCIAL REAL PROPERTY	14,618	$ 60,753,836,078
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	43	$ 773,354,549
G1	OIL AND GAS	5	$ 468,115
J1	WATER SYSTEMS	29	$ 13,036,957
J2	GAS DISTRIBUTION SYSTEM	10	$ 186,321,732
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	80	$ 223,751,142
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	1,335	$ 360,306,525
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J6	PIPELINE COMPANY	129	$ 34,219,956
J7	CABLE TELEVISION COMPANY	49	$ 172,524,282
J8	OTHER TYPE OF UTILITY	1	$ 13,000,000
J9	RAILROAD ROLLING STOCK	3	$ 5,620,629
L1	COMMERCIAL PERSONAL PROPERTY	37,534	$ 7,999,512,566
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	826	$ 4,319,481,909
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	10,349	$ 254,282,385
N	INTANGIBLE PROPERTY AND/OR UNCERTIFIED PROPERTY	3	$ 78,199
O	RESIDENTIAL INVENTORY	12,421	$ 1,407,544,587
S	SPECIAL INVENTORY TAX	613	$ 376,051,013
X	TOTALLY EXEMPT PROPERTY	12,747	$ 29,845,921,708
		461,039	**$ 283,814,286,373**

APPRAISAL RESOURCES

Personnel

The Commercial Appraisal Section is staffed with a Commercial Director, an Assistant Director, a Commercial Manager, Commercial Research Specialist and five appraisers. Appraisal duties and responsibilities are divided by commercial property type and include Multi-family, Industrial, Office and Retail. All portfolios are overseen by the department director and manager. The Multi-family/Office divisions have three appraisers. The Retail/Industrial portfolios also have three appraisers. The Commercial Division has a support staff that consists of one administrative/clerical position.

Commercial Appraisal
The Commercial Appraisal Division is responsible for valuing all commercial improved real property within Travis Central Appraisal District. Each portfolio team takes responsibility for all aspects of data collection, valuation, valuation appeal (protests), and litigation defense.

The Multi-family appraisal team generally values all apartments, Fraternity/Sorority, Dormitory, Retirement Centers, Nursing/Rest Homes, Treatment/Rehab Centers, Hotel/Motel, Alternate Living Facilities and parking garages in TCAD's jurisdiction.

The Office appraisal team generally values all office condos, Hospitals, large and small offices, banks, mortuary/funeral homes, golf courses, and country clubs in TCAD's jurisdiction.

The Retail appraisal team generally values vehicle Dealer Showrooms, retail store facilities, night clubs, bars, restaurants, theaters, bowling centers, health clubs and marinas in TCAD's jurisdiction.

The Industrial appraisal team generally values all size warehouse facilities, Full and Self-service stations, Mini Lube/Tune-up and Automatic Car Wash facilities.

The assignment of exact area of responsibility is reviewed and assigned each appraisal year by the Director of Commercial Appraisal. Managers and appraisers are also given the task of completing field reviews for all permits issued in their designated appraisal areas. Appraisers are consistently crossed trained so they are knowledgeable and competent to appraise any/all commercial property types within TCAD's jurisdiction, even when those properties fall outside of their assigned portfolios.

Data Gathering

Research
Each appraisal team is responsible for collecting, processing, and maintaining sales and income information that is used in the valuation process. After the information is processed and verified, the sales information is entered into the Property Appraisal Collection System (PACS) or a database maintained by each division. Sales and income information is maintained in databases outside of the CAMA system for use during the appeals season in the form of the Commercial Evidence Packet.

The commercial appraisal staff is responsible for updating and maintaining the commercial Appraisal Field Manual. This includes the periodic review and calibration of various cost and depreciation tables.

Data
A standardized set of data characteristics for each commercial property in Travis County is collected and data entered by the commercial appraisal staff into PACS. This property-specific data drives the three valuation models. Additional required data includes verified sales of vacant land and improved properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity

dividend rates, marketing period, etc.). Other data used by the appraisers includes sale listings, fee appraisals, actual income and expense data (typically obtained through the appeals process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications and published market surveys are also reviewed to provide additional support for market trends.

Data Collection Procedures/Field Inspections — Data collection of commercial real property involves maintaining data characteristics of the property in PACS. The information contained for each property includes site characteristics, such as land size and topography, and improvement data such as square footage of the building, actual and effective years of construction, quality of construction, condition and all of the miscellaneous details. The appraisers are required to use a property classification system that established uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The appraisers use property classification references during training and as a guide in the field inspection of property and when adding new properties to the appraisal roll.

When the appraisers are doing field inspections, they review all characteristics of the property and make changes where there are discrepancies. They review items such as building class, quality of construction, condition, and physical, functional and economic obsolescence factors contributing to the market value of the property. All comments, changes, date of inspection, appraiser's initials are all added to the property records.

Commercial Building Permits — Every city within TCAD's jurisdiction has a system of issuing building permits to property owners in order to ensure that building code standards are followed for all new construction or major remodeling projects. Permits may also be issued for repair or replacement of plumbing, electrical, HVAC, roofing, foundations, canopies, interior or exterior finish, parking lots, and ancillary structures. On a regular basis, copies of those permits are either forwarded to TCAD or downloaded by a TCAD employee from various city websites. Permits are matched to a corresponding commercial account and pertinent permit data is entered into PACS.

Comparable Sales Data — Commercial sales data is collected, verified and processed by the commercial appraisal staff. The sale data is reviewed and verified to determine reliability of the content and the source. Sale details are compiled to create a "snapshot" of the sold parcels as of the time of sale. A commercial appraiser may conduct a field inspection to verify the accuracy of the existing property characteristics data.

Income and Expense Data — Income and expense data consists of property rent rolls and income statements and is generally provided by property owners during the appeals process. The appraisal staff scans the information into PACs or forwards the data to the support section where it is immediately scanned into the property. The data can be retrieved by appraisers and processed into the PACS income and expense tables. The district also subscribes to several real estate publications, such as CoStar, Real Capital Analytics and

Axiometrics that provide individual summarized income data within each specified submarket or improved market area. Pertinent income data includes contract and market rental rates, asking rental rates, physical and economic vacancies, tenant reimbursements, operating expenses, capitalization rates, discount rates, lease up projections, and finish out costs.

Sources of Commercial Data — Property specific data is gathered as part of an on-site field inspection. The majority of cost related data is compiled by subscribing to national publications such as Marshall Valuation Service (Marshall & Swift) and RS Means and from local market data. Closing statements, actual cost documents, rent rolls and income statements provided by owners or agents during the protest and ARB process are considered the most reliable sources of property data. TCAD should receive all copies of the deeds recorded in Travis County that convey commercially classed properties located within the TCAD jurisdiction. When a deed involving a change in commercial property ownership is entered into the TCAD system, data mining techniques are employed to gather as much sale and sale related appraisal information as possible. Travis Central Appraisal District subscribes to CoStar, a vendor of commercial sale and property data, Austin Investor Interests and other subscription based data sources. Other sales sources are contacted such as the brokers involved in the sale, property managers, commercial real estate vendors, Fannie Mae, the Texas State Comptrollers Property Tax Division and other knowledgeable parties. The commercial appraisal staff attempts to confirm and verify data from secondary sources. Unlike the majority of states, Texas laws do not require mandatory disclosure of sale prices. TCAD Commercial sales data is provided by voluntary disclosure or purchased from third party vendors.

Specific Valuation Objectives

In addition to properties identified by the Reappraisal Plan Assumptions and Limiting Conditions (pg 13), for tax year 2021, Travis Central Appraisal District proposes to review:

1. Study the effects on market value, if any, of floodplain, zoning and other land characteristics.
2. Analyze the appropriateness of creating DCF model for hotel valuation
3. Review Industrial income model and the effect that bay size and finish out plays on rental rate and overall market value.
4. Study the impact of COVID-19 on the commercial real estate market.

In addition to properties identified by the Reappraisal Plan Assumptions and Limiting Conditions (pg 13), for tax year 2022, Travis Central Appraisal District proposes to review:

1. In-depth analysis on Senior/Assisted living and Nursing Home valuation.
2. Study the impact of COVID-19 on the commercial real estate market

Area Analysis

Data on regional economic forces such as demographic patterns, regional location factors, employment and income patterns, general trends in real property prices and rents, interest rates, discount rates, and financing trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. More detailed

analysis is then completed to determine what appraisal area market changes will need to occur during the upcoming valuation cycle.

Neighborhood Analysis

A commercial neighborhood, submarket or economic area is comprised of land and the commercial properties located within the boundaries of a specifically defined geographic location. The term used in PACS is "neighborhood" otherwise known as NBHD. Every commercial account and economic unit is identified with a NBHD. A market area consists of a wide variety of both competing and complimentary property types including residential, commercial, industrial and governmental. Market area delineations can be based on man-made, political, or natural boundaries.

The effects of these forces are used to determine the highest and best use for a property, and to select the appropriate sale, income and cost data in the valuation process.

TCAD commercial NBHD boundaries closely mirror, but may not match, the submarket areas as defined by Office and Industrial Commercial Real Estate, Austin Investor Interest (multifamily property) and CoStar Properties, a published source of commercial sales. Economic area identification and delineation by each major property use type is a key component in a mass-appraisal, commercial valuation system. All the PACS income and sales comparison valuation models are NBHD specific. Economic areas are periodically reviewed to determine if a revised delineation is required.

Highest and Best Use Analysis

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate, as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. It is that use that will generate the highest net return to the property over a period of time. For vacant tracts of land within a jurisdiction, the highest and best use is considered speculative but market-oriented, and is based on the surrounding land uses in a competing land market area. The appraiser must consider the most probable use that is permitted under local administrative regulations and ordinances. While its current zoning regulation may restrict a property's use, the appraiser may also consider the probability that the zoning could be changed, based on activity in the area and a city's propensity for approving zoning change requests.

For improved properties, highest and best use is evaluated as currently improved and as if the site were still vacant. In many instances, the property's current use is the same as its highest and best use. However, the appraiser may determine that the existing improvements have a transitional use, interim use, nonconforming use, multiple uses, speculative use, excess land, or a different optimum use, if the site were vacant. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to: office, retail, apartment, warehouse, light industrial, special purpose, or interim uses. Proper highest and best use analysis insures that the most accurate estimate of market value can be derived.

Market Analysis
A mass-appraisal market analysis relates directly to economic market forces affecting supply and demand that affect a group of similar or "like" properties. This study involves the relationships between social, economic, environmental, governmental, and site conditions. Appraisers consider such general market data as submarket supply and demand, zoning and code restrictions, municipal services, school district characteristics, job growth patterns, population trends, transportation issues, investment patterns and a myriad of other factors that influence the local real estate market. Specific market data is gathered and analyzed including sales of commercial properties, new construction and other building permit activity, new leases, lease rates, absorption rates, vacancies, typical property expenses (inclusive of replacement reserves, if recognized by the market), expense ratio trends, and capitalization rate indicators. This data is used to determine market ranges in price, operating costs and investment return expectations.

Valuation Approach
The commercial appraisal system, developed and maintained in PACS, consists of mass appraisal applications of the sales comparison, cost, and income approaches to value. Each approach to value represents a specific model or formula that defines property characteristics and their relationships in an effort to arrive at an indication of market value for a given property.

Cost Approach
The very basic valuation model is:

Market Value = Land Value Plus Improvement Value.

This model represents the formula for the cost approach to value. The formula for a cost driven valuation model begins with an estimate of replacement cost new (RCN) for all improvements (buildings, fencing, paving etc.) on a parcel of land. Three forms of depreciation are considered and subtracted from the RCN to result in an estimate of value for the improved portion of the real estate. The sales comparison approach is typically the most reliable method to value the underlying land. An overall value is then computed by adding the depreciated value of the improvements to the value of the land.

Improvement Valuation — Cost model specification involves categorizing or grouping commercial improvements by construction type or use. The Commercial Department uses a numerical coding system of building classes that represent over 282 types of commercial property construction. For each building class, key characteristics are used to describe a typical or benchmark property. The characteristics include construction quality, plumbing, interior, flooring, roof type, roof materials, heating/cooling, exterior, foundation, story height, electrical, and number of stories. The Real Property Appraisal Field Manual contains a description and a list of these specific characteristics for each property class. Additional site improvements for each building class, such as concrete paving, light standards, canopies, garages, and storage buildings are also specified and

valued using the cost approach. There are approximately 311 additional detail types that are defined and valued in the PACS cost model.

Other key data necessary for cost valuation includes gross building area, year built and effective year of construction (EYOC), percent and quality of finish-out, percent of completion, and property condition. A base cost rate is associated with each commercial building class. An improvement value or replacement cost is then computed by multiplying the base rate times the structures gross building area. An improvement can have more than one building class.

The total improvement value for an account represents the sum of the depreciated improvement value of all taxable improvements plus any value for the additional site improvements associated with the account.

Depreciation — Accrued depreciation is the sum of all forms of loss affecting the contributory value of the improvements. It is the measured loss against replacement cost new taken from all forms of physical deterioration, functional and economic obsolescence. Accrued depreciation is estimated and developed based on losses typical for each property type at that specific age. Physical depreciation is expressed as a percentage that is computed and subtracted from estimated replacement cost value. This percentage rate is extracted from PACS depreciation tables and is dependent on the class, condition, effective age and economic life of each improvement. Individual determinations are made for functional and economic depreciation rates based on property specific conditions. The sum of the three rates is utilized in the PACS application to compute a depreciated improvement value.

Land Valuation — On an annual basis, all commercial land values are analyzed by the Commercial Department. The Commercial Department will review, update and adjust any land parcels coded with a commercial neighborhood and/or subset code identified with the numeral "1." Commercial land accounts have all been placed into a delineated commercial submarket to easily identify boundaries and comp set.

Sales Comparison Approach

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized for estimating land value and also in comparing sales of similarly improved properties to parcels on the appraisal roll. Sales of similarly improved properties can also provide a basis for the depreciation schedules in the Cost Approach, rates and multipliers used in the Income Approach, and as a direct comparison in the Sales Comparison Approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of the appraised values.

The formula for the sales comparison approach is:

Market Value = Sale Price of Comparable Properties adjusted for differences between the comparables and the subject.

In this model, market value is a total amount without a separation for improvement and land values. The sales comparison approach requires an adequate amount of sales data to be accurate. Some commercial property categories cannot be valued with this technique because of a limited amount of verifiable sales data.

Commercial mass appraisal using sales is specified or defined based on several standardized property characteristics or comparison fields. Sales within neighborhoods are used to more accurately define market value for that specific type of property. For commercial properties valued using the Market or Sales method a sales ratio report is conducted by neighborhood in PACS. The sales ratio report allows the commercial appraiser to determine the market adjustment necessary by calculating the mean for sales during a given time frame.

Before the market adjustments are defined in PACS, the appraisers study and analyze the sales in each market segment. This market analysis aids in revealing patterns in value that vary due to location, size, age, etc. The appraiser then determines what market areas have enough credible sales data to make market adjustments based on sales.

Income Approach

The income approach to value is applied to those real properties which are typically viewed by market participants as "income producing", and for which the income methodology is considered a leading value indicator. The basic formula for the income approach is:

Market Value = Net Operating Income Divided By Overall Cap Rate.

This is also known as "Direct Capitalization", which is a generally accepted appraisal technique used to convert one year's stabilized income into an indication of market value. The PACS income approach module provides the mechanism to capture and specify a property's income characteristics for three levels or variable situations known as "Pro Forma", "Direct Cap" (actual) and "Schedule" (market). These income calculations are under Income Value in three separate tabs in the PACS income module. A thorough analysis of actual market data is performed by the commercial appraisal team. The “Direct Cap” allows the appraiser to use actual income characteristics that are property specific to create an income model individual to the property.

The income approach formula includes gross potential income, economic vacancy, secondary income, total operating expenses, net operating income and capitalization rate.

The income approach formula is generally expressed the following way. A brief definition of each component of the formula is listed below.

Potential Gross Rent
Minus
Vacancy & Collection Loss
Equals
Effective Gross Rent

Plus
Secondary Income
Equals
Effective Gross Income
Minus
Operating Expenses
Equals
Net Operating Income
Then
Net Operating Income/Overall Cap Rate = Value

Potential Gross Rent (PGR) — Total economic or market rent at 100% occupancy; usually expressed as an annual amount on a per square foot or per unit basis.

Vacancy and Collection (V&C) — Loss in rental income because of economic vacancy, bad debt or economic rental concessions; often expressed as a percent of PGR; based on market cycles and trends.

Effective Gross Rent (EGI) — Rental Income after subtracting vacancy & rental loss from potential gross rent.

Secondary or Other Income — Income, other than rent, that is received from concessions; laundry rooms, parking, storage area rental, electronic communication roof space rental, and other sources related to ordinary operation of a property. Can be expressed as a percentage of PGR or EGR or dollar amount per unit of measure.

Effective Gross Income — Amount of actual income received from rent and secondary sources.

Operating Expenses — Expenses necessary to maintain a cash flow from the real property (not from the business). Typical expenses include management, utilities, property insurance, property taxes, repairs and maintenance, etc. This dollar amount can also be expressed as a percentage or ratio that represents total expenses divided by effective gross income.

Net Operating Income (NOI) — Income remaining after subtracting operating expenses from Effective Gross Income. This amount is income before debt service, property depreciation, personal income taxes, amortization, or interest payments.

Overall Capitalization Rate (OAR) — Rate used to convert income into value. An overall rate represents the requirements of discount (return), recapture and effective tax rates for the whole property. This is expressed as cap rate plus tax rate. If the tax rate is "loaded" into the cap rate, then the amount of real estate taxes is removed as an expense item.

Schedule Maintenance
Valuation involves the process of estimating and periodically adjusting the mass appraisal formulas, tables, and schedules to reflect current local market conditions. Three valuation

models are utilized in the mass appraisal process; cost, income and sales comparison models. These are represented as separate options for commercial valuation in PACS. PACS software is developed to create valuation models specified according to appropriate Uniform Standards of Professional Appraisal Practices and International Association of Assessing Officers mass appraisal standards and techniques.

Cost & Depreciation Schedules — The cost approach to value is applied to all improved real property utilizing the comparative unit or square foot method to determine replacement cost new. Replacement cost new should include all direct and indirect costs, including materials, labor, supervision, architect and legal fees, overhead and a reasonable profit. Development of a comparative cost unit for each building class involves the utilization of national cost data reporting services as well as consideration of actual cost information on comparable properties. A base cost rate has been developed for each building class and represents the replacement cost per unit for a benchmark property for each class.

Accrued depreciation is estimated and developed based on losses typical for each property type at that specific age. Physical depreciation is the loss in value due to wear and tear and exposure to natural forces. For each major class of commercial property, standardized physical depreciation tables have been developed based on physical condition and the building life expectancy. These schedules have been developed for improvements with a 15, 20, 30, 40, 50, 60 or 70-year economic life expectancy. Effective age estimates are based on the utility of the improvements relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace. In addition to age, physical depreciation is also based on five condition ratings (salvage, poor, average, good and excellent) that relate to the level of property maintenance.

A depreciation calculation override can be used if the condition or effective age of a property varies from the standard. These adjustments are typically applied to a specific property in the form of physical adjustment, economic adjustment or functional adjustment.

Final Valuation Summary and Reconciliation
Based on the market data analysis and the methodology described in the cost, income and sales approaches values are determined by the appraiser for each commercial property. The cost approach mass appraisal model is applied to every improved property. The final valuation is applied using the cost, sales comparison or income approach, depending on the property type and availability of data.

Statistical and Capitalization Analysis
The Commercial Appraisers perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market. Appraisers review every commercial property type annually through the sales ratio analysis process. Ratio studies are conducted on commercial properties to judge the two primary aspects of mass appraisal accuracy – level and uniformity of value. Appraisal statistics of central tendency

generated from sales ratios are evaluated and analyzed for the market areas. The level of appraised values is determined by the weighted mean ratio for sales of individual properties, and a comparison of weighted means reflect the general level of appraised values.

Potential gross rent estimates, occupancy levels, secondary income, allowable expenses (inclusive of non-recoverable and replacement reserves), net operating income and capitalization rate and multipliers are continuously reviewed. Income model estimates and conclusions are compared to actual information obtained on individual commercial properties during the appeal and protest hearings process, as well as with information received from published sources and area property managers and owners.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review
The appraiser identifies individual properties in critical need of field review through sales ratio analysis. All properties are periodically reviewed to check for accuracy of property characteristics. Re-drive of selected neighborhoods is conducted on an annual basis.

Office Review
Office reviews are conducted on all properties. As authorized by the International Association of Assessing Officer standards, on properties subject to field inspection and are performed in compliance with the guidelines required by the existing classification system. The appraiser may utilize aerial photography as a means to verify building characteristics and location without an on-site inspection.

Valuation reports comparing the previous year's values against proposed and final values are generated for all commercial properties. Previous values from protest hearings are reviewed to determine if the value remains the same for the current year based on sales and market conditions. The percentage of value differences are noted for each property within a delineated market segment allowing the appraiser to identify, research and resolve value anomalies before final appraised values are determined. Each appraiser's review is limited to properties in their area of responsibility by property type.

Once the appraiser and manager are satisfied with the level and uniformity of value for each commercial property within the appraiser's area of responsibility, the estimates of value are prepared to send a notice of proposed appraised value.

PERFORMANCE TESTS

Sales Ratio Studies
The primary tool to measure appraisal performance is a ratio study. A ratio study compares appraised values to market values. Sales ratio studies are an integral part of estimating equitable and accurate market values, and ultimately property assessments for the taxing jurisdictions.

Ratio studies generally have six basic steps: (1) determination of the purpose and objectives, (2) data collection and preparation, (3) comparing appraisal and market data, (4)

stratification, (5) statistical analysis, and (6) evaluation and application of the results.

BUSINESS PERSONAL PROPERTY VALUATION

SCOPE OF RESPONSIBILITY

Business Personal Property Appraisal operates within the Commercial/BPP Department of Travis Central Appraisal District which is responsible for developing fair and uniform market value appraisal procedures for business personal property (BPP) located within the district. There are five BPP account categories: standard business personal property consisting of merchandise, supplies, furniture, fixtures machinery, equipment and vehicles; leased assets; commercial aircraft and boats; utilities; special inventory for dealers selling autos, boats and boat trailers, manufactured homes, and heavy equipment; and mineral properties. For the 2020 tax year there were 43,354 business personal property value accounts having situs in Travis County.

State Cd	State Cd Desc	Prop Count	Market Val
A	SINGLE FAMILY RESIDENCE	318,291	$ 134,634,567,979
B	MULTIFAMILY RESIDENCE	12,955	$ 34,585,516,013
C1	VACANT LOTS AND LAND TRACTS	27,791	$ 3,379,518,474
D1	QUALIFIED OPEN-SPACE LAND	4,648	$ 2,913,540,161
D2	IMPROVEMENTS ON QUALIFIED OPEN SPACE LAND	355	$ 28,906,612
E	RURAL LAND, NON QUALIFIED OPEN SPACE LAND, IMPRVS	6,194	$ 1,500,199,013
F1	COMMERCIAL REAL PROPERTY	14,618	$ 60,753,836,078
F2	INDUSTRIAL AND MANUFACTURING REAL PROPERTY	43	$ 773,354,549
G1	OIL AND GAS	5	$ 468,115
J1	WATER SYSTEMS	29	$ 13,036,957
J2	GAS DISTRIBUTION SYSTEM	10	$ 186,321,732
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	80	$ 223,751,142
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	1,335	$ 360,306,525
J5	RAILROAD	10	$ 32,725,789
J6	PIPELINE COMPANY	129	$ 34,219,956
J7	CABLE TELEVISION COMPANY	49	$ 172,524,282
J8	OTHER TYPE OF UTILITY	1	$ 13,000,000
J9	RAILROAD ROLLING STOCK	3	$ 5,620,629
L1	COMMERCIAL PERSONAL PROPERTY	37,534	$ 7,999,512,566
L2	INDUSTRIAL AND MANUFACTURING PERSONAL PROPERTY	826	$ 4,319,481,909
M1	TANGIBLE OTHER PERSONAL, MOBILE HOMES	10,349	$ 254,282,385
N	INTANGIBLE PROPERTY AND/OR UNCERTIFIED PROPERTY	3	$ 78,199
O	RESIDENTIAL INVENTORY	12,421	$ 1,407,544,587
S	SPECIAL INVENTORY TAX	613	$ 376,051,013
X	TOTALLY EXEMPT PROPERTY	12,747	$ 29,845,921,708
		461,039	**$ 283,814,286,373**

APPRAISAL RESOURCES

Personnel

Under the direction of the Commercial Director, the BPP staff consists of a BPP Team Lead, two Senior Personal Property Appraisers, five Personal Property Appraisers, and one shared Administrative Assistant. A detailed count may be found in the adopted budget.

Data Gathering

A common set of data characteristics for each account in the district are collected by appraisers in the field, by phone, and other pertinent sources and are entered into the TCAD computer files by both the appraisal and support staff. These assigned property characteristics produce a computer-assisted personal property appraisal (CAPPA) used for comparison purposes when working renditions to determine whether an account's rendered value or CAPPA value will be selected by the category appraiser. The category appraisers also utilize the CAPPA system during the review of their SIC code assignments to value accounts that fail to render.

Data Collection Procedures
Appraisal and data collection procedures are maintained in the Business Personal Property Manual and supplemented with departmental memorandums as needed. Procedures are reviewed and revised to meet the changing requirements of field data collection. Business personal property appraisers reappraise all businesses each year through various discovery means and resources.

Sources of Data

Standard Business Personal Property Accounts — Before the field appraisers begin their new-year field work in August/September, a comparison is done between TCAD active field accounts, internally created reports and third party data providers to assist the appraisal staff with identifying accounts that are given priority for inspection/re-inspection.

Various discovery publications are utilized which include, but are not limited to, the Austin Business Journal, the Texas Department of Motor Vehicles website and the commercially registered vehicle listing provided by Infonation Inc., Comptroller's sales tax permits listings, Texas Secretary of State business organizations website for corporations, and the County Clerk's assumed name filings records. This data may be accessed by the field appraisers during the discovery period from various external and internal databases, and printed data may be filed with the appropriate field card.

Leased Asset/Special Property at Multiple Locations Accounts — The primary source of discovery for these accounts is the owner renditions submitted in either hard copy or electronic format by the lessors, or lease companies. BPP renditions have a section requesting information on leased assets from the lessee. This data is reviewed by the staff to verify the lessor is on the appraisal roll.

Commercial and Business Aircraft & Boat Accounts — The Federal Aviation Administration's (FAA) website provides TCAD with the commercial aircraft registered in Travis County. In addition, local airport/airfield management submit listings of commercial and business aircraft having situs in this district. Commercial boats are identified via an annual report from Texas Parks and Wildlife listing all boats registered in Travis County.

Special Inventory Accounts — Monthly statements and annual declaration dealer forms for motor vehicles, boats outboard motors and boat trailers, heavy equipment, and

manufactured homes (as defined by Section 23 of the Texas Property Tax Code) are used for the discovery and valuation of special inventory accounts. To verify all special inventory dealers are on the appraisal roll, BPP staff checks with the state agencies responsible for licensing these dealers: Texas Department of Transportation for motor vehicle dealers, Texas Parks and Wildlife for boat dealers, and the Texas Department of Housing and Community Affairs for manufactured home dealers. Heavy equipment dealers are not licensed.

Utility, Pipeline and Mineral Accounts — Travis Central Appraisal District contracts with a third party appraisal firm, Capitol Appraisal Group, Inc. (CAGI) for the appraisal of the utility and pipeline categories identified with J1 through J7 State Codes in the General Overview section. CAGI is also contracted for the valuation of the few mineral accounts located in Travis County. CAGI also values selected complex industrial properties per their contract with TCAD. Uniform Standards of Professional Appraisal Practices or USPAP certification and reappraisal plan information on these properties are maintained at Capitol Appraisal Group's offices.

SPECIFIC VALUATION OBJECTIVES

In addition to properties identified by the Reappraisal Plan Assumptions and Limiting Conditions (pg 13), for tax year 2021, Travis Central Appraisal District proposes to review:

1. Review Unrendered properties > $20,000.

In addition to properties identified by the Reappraisal Plan Assumptions and Limiting Conditions (pg 13), for tax year 2022, Travis Central Appraisal District proposes to review:

1. Review Unrendered properties < $20,000.

SIC Code Analysis

Standard Industrial Classification (SIC) codes were created in the 1930s to develop a plan of business classification by the federal government. These four digit numeric codes are used as the basis for classifying and valuing business personal property accounts. TCAD has further stratified these codes by adding an alpha suffix to certain SIC codes in order to expand business category groups having similar property characteristics. The North American Classification System (NAICS) was released in 1998 to replace SIC codes, but the software system used by TCAD has not yet been converted to accept the six digit NAICS code. Until that conversion is made, SIC codes will continue to be utilized.

SIC code identification and delineation is the cornerstone of the business personal property valuation system in the district. All of the analysis work done in association with the valuation process is SIC code specific. For 2020, TCAD used 723 SIC codes to classify local business categories. SIC code delineation is periodically reviewed to determine if further refinements are necessary. Of the existing 723 SIC codes, 550 of them have CAPPA valuation model assignments. Those SIC codes without CAPPA models primarily consist of business categories that have few or no comparables within Travis County.

Highest and Best Use Analysis
The highest and best use of property is the most reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legally permissible, financially feasible, and maximally productive. The highest and best use of business personal property is normally its current use.

VALUATION AND STATISTICAL ANALYSIS (model calibration)

Cost Schedules
The BPP staff develops the cost schedules (CAPPA grids) specific to the related SIC codes. Cost data is analyzed from property owner renditions, Settlement and Waiver of Protest documentation, and Appraisal Review Board (ARB) hearing evidence to produce SIC grids specifically from these sources only when the value data has been accepted by the appraisal staff. The computation of the SIC grids involves using min, max, mean and percentile functions on the population of accepted accounts. Schedules are reviewed as necessary to reflect changing market conditions and are presented exclusively in a reproduction-cost new (RCN) per square foot format. TCAD has developed a total of 1,079 SIC grid segments (583 for furniture, fixtures, machinery and equipment segments, and 496 for merchandise and supplies segments).

Statistical Analysis
Summary statistics such as the median, weighted mean and standard deviation provide appraisers analytical tools by which to determine both the level and uniformity of appraised value by SIC code. Review of standard deviation can distinguish appraisal uniformity within SIC codes.

Depreciation Schedule and Trending Factors
Although all three approaches to value are considered, Travis Central Appraisal District's primary approach to the valuation of business personal property is the cost approach. The trending factors used by TCAD in the development of the depreciation schedule are based on IAAO standards. Price Indexes and Utilization factors from the Bureau of Labor and Statistics, and other local factors are used to calculate the current present value factors (PFV) that are applied to the rendered cost data to calculate the fair market value (FMV) of the fixed assets. The published Iowa State percent good or remaining economic life depreciation factors recognize the trend for changes in cost factors.

Depreciation and lifeing schedules are reviewed and adjusted as needed. Lifeing studies of rendered fixed assets provide guidance for establishing lifeing conventions related to specific SIC codes. Any revisions are then adopted and their use is reflected in all of the calculations for that SIC coded business category. Consistent application of this schedule ensures that market values are uniform and equal. All rendered assets are initially valued using rendered costs calculated by the adopted PVF tables, or rendered good faith estimates.

Computer Assisted Personal Property Appraisal (CAPPA) Valuations
The two main objectives of the CAPPA valuation process are to: (1) analyze and adjust existing SIC models and (2) develop new models for business classifications not previously integrated into CAPPA. The delineated sample is reviewed for accuracy of SIC code, square footage, field data, and original cost information. Models are created and refined using actual original cost data to derive a typical per square foot value for a specific category of assets.

The data sampling process is conducted in the following order: 1) Prioritizing SIC codes for model analysis. 2) Compiling the data and developing the reports. 3) Field inspecting the selected samples. The models are built and adjusted using internally developed software. The models are then tested against the previous year's data. The typical cost per square foot is determined by a statistical analysis of the available data using the percentile function of the population of rendered indexed costs per square foot.

Standard Business Personal Property Account
CAPPA model values are used in the general business personal property valuation program to estimate the value of new and/or existing accounts for which a property owner's rendition has either not been received or not used to estimate a value based on comparable properties. The calculated current year value is compared to the indicated CAPPA model value by the category appraiser. All rendered accounts are analyzed and the rendition's appraised value is selected by the assigned category appraiser.

Exemption Application Processing
Freeport Goods (Sec. 11.251) and Goods-In-Transit (Sec. 11.253) annual exemption applications are reviewed by the assigned appraisers and either approved, disallowed, or denied as per Section 11.43. The review consists of an audit of supporting worksheet documents and an analysis of the exemption applications to verify the form's accuracy. If no supporting worksheet documents are provided, the application is disallowed and written requests for omitted documentation are made. Upon the receipt of the worksheet documents, the exemptions are either approved, modified and approved, disapproved with a written request for additional documentation to support the application's claim, or denied with a written letter detailing the status of the application.

Certain vehicles specified under Sec. 11.254 that are used for both the production of income and personal use may receive an exemption for a single vehicle. The exemption applications are reviewed by the appraisal staff and use the same approval or denial procedures as stated for freeport goods and goods-in-traffic above. A vehicle that has been granted this exemption is not required to file an annual exemption application unless requested by the chief appraiser or in cases where there is a vehicle replacement or an ownership change.

Leased Asset/Special Property at Multiple Locations Account
Leased and multi-location assets are valued using the depreciation schedules mentioned earlier. If the asset to be valued in this category is a vehicle, either the NADA published "trade-in" values or a TCAD depreciation schedule developed for motor vehicles is used.

Commercial and Business Aircraft
Valuation for commercial aircraft designated as a certified air carrier, and business aircraft used for business purposes is processed through the utilization of the Aircraft Blue Book Price Guide (Winter Edition). The Texas Property Tax Code has specific methodology for the valuation and/or allocation of all aircraft for aircraft used both inside and outside this state; Sec. 21.05 states the method for valuing commercial aircraft and Sec. 21.055 refers to the valuation of business aircraft.

Special Inventory
The Texas Property Tax Code provides special valuation procedures for the appraisal of this category of property consisting of dealer motor vehicles, boats outboard motors and boat trailers, manufactured homes, and heavy equipment. Annual Dealer Inventory Declaration forms filed by the property owner on or before February 1st are the basis for the appraisal of special inventory. The declaration form details the dealer's previous year's Texas sales (used as the numerator) and divided by either a factor of 12 or the number of months the dealer was open the prior year (the denominator). This establishes a monthly basis consistent with the owner's tax payment requirements. In the absence of an annual declaration, comparable dealers that have filed declarations are identified and adjusted to the subject property to establish an estimated market value.

Dealer's Inventory Tax Statement forms that are filed monthly beginning February 10th and ending January 10th of the following year detail the current year sales for the previous month. Dealers file these forms with both the appraisal district and the assessor-collector's office and make monthly property tax payments to the assessor-collector based on the prior month's sales.

INDIVIDUAL VALUE REVIEW PROCEDURES

Rendered BPP Accounts Review

Standard Business Personal Property Account
A BPP query reporting rendered accounts that have been imaged into the system identifies accounts ready to be processed by the support staff, and after their entry of the rendered information, an additional query alerts the category appraiser of the rendered accounts ready for their review and value selection. This report also flags accounts that require special review procedures: accounts that have either increased or decreased their total area from the prior year; accounts that had a prior year ARB decision thereby compelling the appraiser to analyze that decision to determine if TCAD has substantial evidence to alter the prior year's ARB determination for the current year's appraisal per Sec. 23.01(c); newly established business accounts; and revisions to SIC cost tables. The initial review criteria for standard business personal property accounts are established prior to the printing of field cards. The field cards affected by said criteria are printed with special symbols directing the appraiser to review a specific problem(s) during their field work. Field appraisers pass on the results of the "inspection required" as C4 Year

comments to the category appraiser for their review during the rendition valuation process.

Leased Assets
Leased Asset/Special Property accounts that have a high volume of assets and/or vehicles have the highest percentage of rendered accounts (roughly 98 percent) of any BPP category. These renditions are commonly filed by the property owner in an Excel compatible format via email or CD. The property owner's spreadsheet is copied over to a template that also contains a present value factor lookup table. The appraiser assigns taxing entities based on asset/vehicle situs, the life class is assigned by asset description, and the value is then calculated. After sorting assets by common taxing entities, a property ID number is assigned to each entity set of assets and the appraiser assigns the value for that account onto the system. Accounts that render by hardcopy must be manually entered into the template by support staff or the appraiser.

Commercial and Business Aircraft
The commercial and business aircraft account's renditions are simultaneously reviewed and valued utilizing a third party market value appraisal guide.

Special Inventory
Special inventory dealers with a current declaration on file are reviewed by the assigned appraiser to assess their validity and valued based on the prior year's sales divided by 12 or the total number of months doing business in the prior year.

Un-Rendered BPP Accounts Review

Standard Business Personal Property Account
BPP accounts that fail to render are scrutinized by the field appraiser during their field work and the category appraiser before 25.19 Notice of Appraised Values are mailed to the property owner. The field appraiser is responsible for assigning the business category SIC code, the total area of the business, the CAPPA grid Quality/Density factors and any comments detailing specific information picked up during field reviews. The category appraiser will review all un-rendered accounts by SIC code to determine the value in comparison with rendered properties.

Leased Assets
As noted earlier, 98 percent of this category of BPP renders their property. The appraiser responsible for processing the leased asset accounts will contact properties that have failed to render to determine the reason why a rendition was not received.

Commercial Business Aircraft
Un-rendered commercial and business aircraft accounts are valued the same as rendered properties of the same category, through the utilization of the Aircraft Blue Book Price Guide (Winter Edition) with year and model numbers identified based on the aircraft's N number.

Special Inventory

Special inventory dealers that fail to render are reported to the State licensing agency responsible for issuing licenses, in accordance with the State Property Tax Code. The appraiser will compare un-rendered special inventory accounts with comparable sized dealers of the same category and value the property based on that comparison.

PERFORMANCE TESTS

Ratio Studies

Each year the Property Tax Division of the State Comptroller's Office conducts a Property Value Study (PVS). The PVS is a ratio study used to measure appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to TCAD's personal property values and ratios are determined.

MASS APPRAISAL REPORT

Each tax year the Texas Property Tax Code required mass appraisal report will be prepared and certified by the chief appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15). The mass appraisal report will be completed in compliance with USPAP Standard 6.

FINAL PERFORMANCE ANALYSIS

VALUE DEFENSE

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 hearing is specified and tested annually.

A variety of evidence is utilized by the district depending on the property type of the subject of the protest. In addition, the district updates the evidence supplied to an owner, an agent, or the Appraisal Review Board to be contemporaneous with the valuation procedures utilized. Some examples of evidence that may be used include, but are not limited to:

1. Property sales information
2. Property sales adjustment grids
3. Property equity adjustment grids
4. Gross rent/ Income multiplier data
5. Proforma and actual income data
6. Property characteristics data including photos as applicable
7. Aerial photography
8. Cost approach reports as applicable
9. Property renditions as applicable
10. Published reports regarding cost, market or income data
11. Schedules and or models utilized
12. Any other information collected by the district

INDEPENDENT PERFORMANCE TEST

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

overall and by state category (i.e., categories A, B, C, D and FI are directly applicable to real property).

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

This outside (third party) ratio study provides additional assistance to Travis Central Appraisal District in determining areas of market activity or changing market conditions. Results from the 2018 & 2020 Property Value Studies will be reviewed and analyzed by appraisal managers. Geographic areas or property categories with unsatisfactory ratio results will be added to the work plan for the 2021 and 2022 reappraisal cycles.

LIMITING CONDITIONS AND CERTIFICATION

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

1. The appraisals are prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised are performed as staff resources and time allows. Some interior inspections of property appraised are performed at the request of the property owner or as requested by the district for clarification purposes and to correct property descriptions.
3. Validation of sales transactions is attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, sales data obtained from vendors is considered reliable.
4. Appendix B has a list of staff providing significant assistance to the person signing this certification.

Certification Statement:

"I, Marya Crigler, Chief Appraiser for the Travis Central Appraisal District, solemnly swear that I have made or caused to be made a reappraisal plan for Travis Central Appraisal District as required by law."

_____

Marya Crigler, RPA
Chief Appraiser

APPENDIX

APPENDIX A

TRAVIS CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS

2020 Board of Directors	Jurisdiction Represented	Term Expires
Mr. Tom Buckle	West Travis County	12/13/20
Ms. Blanca Zamora-Garcia	City of Austin	12/31/21
Mr. Bruce Grube, **Vice Chair**	Travis County	12/31/21
Mr. Ryan Steglich	Austin ISD	12/31/20
Mr. Felipe Ulloa	City of Austin/Austin ISD Jointly	12/31/20
Ms. Teresa Bastian, **Secretary**	Austin ISD	12/31/21
Mr. James Valadez, **Chair**	Travis County	12/31/20
Ms. Eleanor Powell	City of Austin	12/31/20
Mr. Anthony Nguyen	East Travis County	12/31/21
Mr. Bruce Elfant	Travis County Tax Assessor Collector	Nonvoting member

Entity Cd	Entity Name	Entity Type	Entity Num
02	CITY OF AUSTIN	City	227-104-03
3H	CITY OF AUSTIN/HAYS CO	City	227-104-03
83	CITY OF BEE CAVE	City	227-117-03
3F	CITY OF CEDAR PARK	City	246-101-03
40	CITY OF CREEDMOOR	City	227-108-03
5F	CITY OF ELGIN	City	011-102-03
50	CITY OF JONESTOWN	City	227-109-03
49	CITY OF LAGO VISTA	City	227-113-03
21	CITY OF LAKEWAY	City	227-105-03
6F	CITY OF LEANDER	City	246-109-03
05	CITY OF MANOR	City	227-101-03
61	CITY OF MUSTANG RIDGE	City	028-103-03
20	CITY OF PFLUGERVILLE	City	227-102-03
11	CITY OF ROLLINGWOOD	City	227-103-03
2F	CITY OF ROUND ROCK	City	246-106-03
09	CITY OF WEST LAKE HILLS	City	227-107-03
55	VILLAGE OF BRIARCLIFF	City	227-115-03
7F	VILLAGE OF POINT VENTURE	City	227-118-03
12	VILLAGE OF SAN LEANNA	City	227-114-03
7E	VILLAGE OF THE HILLS	City	227-119-03
5G	VILLAGE OF VOLENTE	City	227-120-03
5H	VILLAGE OF WEBBERVILLE	City	227-121-03
03	TRAVIS COUNTY	County	227-000-00
1L	BASTROP-TRAVIS COUNTIES ESD NO 1	ESD	011-202-40
41	TRAVIS CO ESD NO 1	ESD	227-201-40
58	TRAVIS CO ESD NO 10	ESD	227-206-40
51	TRAVIS CO ESD NO 11	ESD	227-211-40
72	TRAVIS CO ESD NO 12	ESD	227-212-40
8K	TRAVIS CO ESD NO 13	ESD	227-214-40
71	TRAVIS CO ESD NO 14	ESD	227-213-40
6R	TRAVIS CO ESD NO 15	ESD	227-215-40
8R	TRAVIS CO ESD NO 16	ESD	227-216-40
9B	TRAVIS CO ESD NO 2	ESD	227-202-40
1C	TRAVIS CO ESD NO 3	ESD	227-203-40
57	TRAVIS CO ESD NO 4	ESD	227-205-40
56	TRAVIS CO ESD NO 5	ESD	227-204-40
52	TRAVIS CO ESD NO 6	ESD	227-207-40
1B	TRAVIS CO ESD NO 7	ESD	227-208-40
77	TRAVIS CO ESD NO 8	ESD	227-209-40
39	TRAVIS CO ESD NO 9	ESD	227-210-40
2J	TRAVIS COUNTY HEALTHCARE DISTRICT	Healthcare	227-201-11
68	AUSTIN COMM COLL DIST	Junior College	227-201-15
8N	ANDERSON MILL LIMITED DISTRICT	MUD	246-201-30
1K	BELVEDERE MUD	MUD	227-265-04
1H	COTTONWD CREEK MUD NO 1	MUD	227-254-04
25	HURST CREEK MUD	MUD	227-205-04
6E	LAKE POINTE MUD NO 3 (DA)	MUD	227-251-04
7D	LAKE POINTE MUD NO 5 (DA)	MUD	227-250-04
7J	LAKESIDE MUD NO 3	MUD	227-268-04
9G	LAKESIDE WCID NO 2A	MUD	227-292-04

26	LAKEWAY MUD	MUD	227-203-04
5L	LAZY NINE MUD NO 1A	MUD	227-273-04
5M	LAZY NINE MUD NO 1B	MUD	227-274-04
6P	LOST CREEK LIMITED DISTRICT	MUD	227-202-30
7A	MOORES CROSSING MUD	MUD	227-226-04
2H	NE TRAVIS CO UTILITY DIST	MUD	227-201-05
2N	NORTH AUSTIN MUD NO 1	MUD	246-213-04
84	NORTHTOWN MUD	MUD	227-225-04
73	ONION CREEK METRO PARK DIST	MUD	227-291-04
4P	PILOT KNOB MUD NO 2	MUD	227-286-04
4M	PILOT KNOB MUD NO 3	MUD	227-284-04
2K	PRESIDENTIAL GLEN MUD	MUD	227-266-04
8P	RIVER PLACE LIMITED DISTRICT	MUD	227-203-30
8E	RNCH @ CYPRSS CRK MUD 1	MUD	246-218-04
5E	SENNA HILLS MUD	MUD	227-249-04
33	SHADY HOLLOW MUD	MUD	227-211-04
9M	SOUTHEAST TRAVIS COUNTY MUD NO 1	MUD	227-279-04
9N	SOUTHEAST TRAVIS COUNTY MUD NO 2	MUD	227-280-04
7K	SUNFIELD MUD NO 1	MUD	227-269-04
1F	TANGLEWD FOREST LTD DIST	MUD	227-201-30
4F	TRAVIS CO MUD NO 10	MUD	227-253-04
4J	TRAVIS CO MUD NO 11	MUD	227-262-04
4K	TRAVIS CO MUD NO 12	MUD	227-263-04
4L	TRAVIS CO MUD NO 13	MUD	227-264-04
3G	TRAVIS CO MUD NO 14	MUD	227-256-04
6G	TRAVIS CO MUD NO 15	MUD	227-255-04
2L	TRAVIS CO MUD NO 16	MUD	227-272-04
6L	TRAVIS CO MUD NO 17	MUD	227-281-04
3N	TRAVIS CO MUD NO 18	MUD	227-283-04
7N	TRAVIS CO MUD NO 19	MUD	227-296-04
70	TRAVIS CO MUD NO 2	MUD	227-252-04
7P	TRAVIS CO MUD NO 20	MUD	227-297-04
6M	TRAVIS CO MUD NO 21	MUD	227-282-04
7R	TRAVIS CO MUD NO 22	MUD	227-298-04
2R	TRAVIS CO MUD NO 23	MUD	227-294-04
3R	TRAVIS CO MUD NO 24	MUD	227-295-04
8C	TRAVIS CO MUD NO 3	MUD	227-237-04
9C	TRAVIS CO MUD NO 4	MUD	227-238-04
1D	TRAVIS CO MUD NO 5	MUD	227-239-04
2D	TRAVIS CO MUD NO 6	MUD	227-240-04
3D	TRAVIS CO MUD NO 7	MUD	227-241-04
4D	TRAVIS CO MUD NO 8	MUD	227-242-04
5D	TRAVIS CO MUD NO 9	MUD	227-243-04
32	WELLS BRANCH MUD	MUD	227-233-04
6H	WEST TRAVIS CO MUD NO 6	MUD	227-259-04
6J	WEST TRAVIS CO MUD NO 8	MUD	227-261-04
7G	WILBARGER CRK MUD NO 1	MUD	227-257-04
7H	WILBARGER CRK MUD NO 2	MUD	227-258-04
3M	WILLIAMSON/TRAVIS MUD NO 1	MUD	246-207-04
8L	TRAVIS CO BEE CAVE ROAD DIST NO 1	Road	227-209-10
01	AUSTIN ISD	School	227-901-02
22	COUPLAND ISD	School	246-914-02

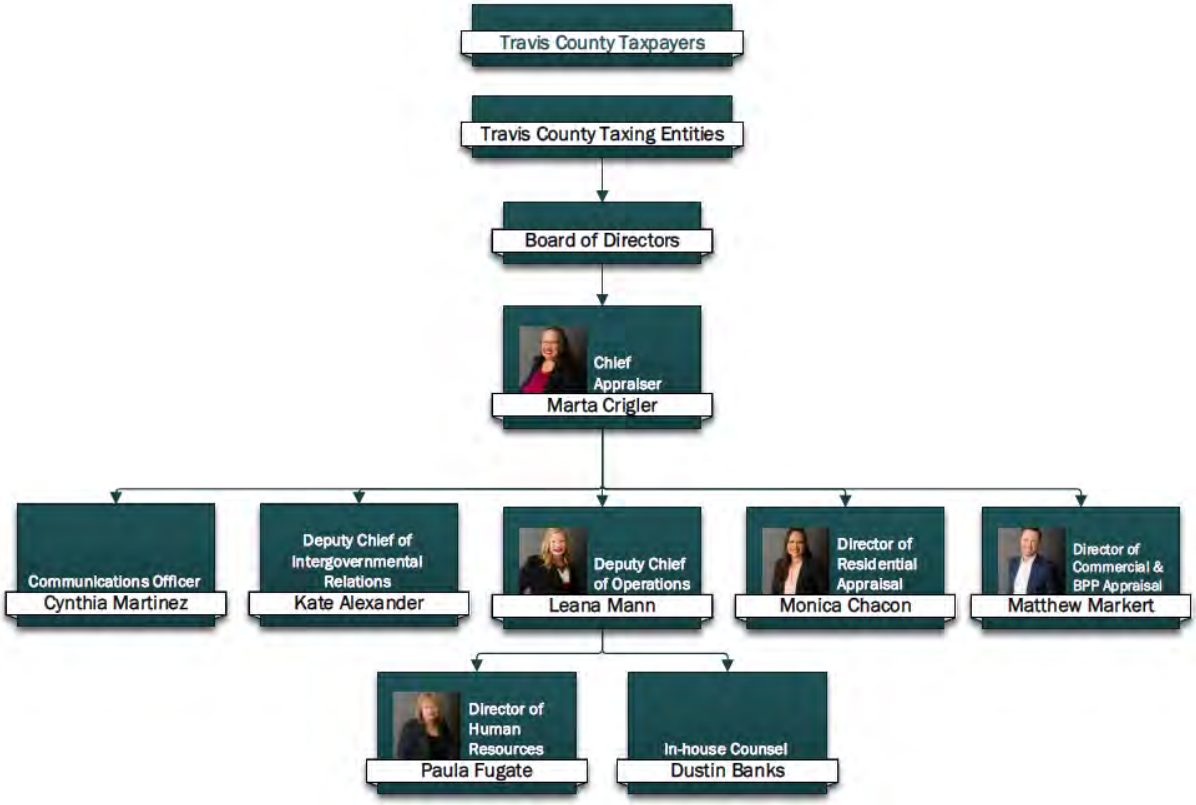
06	DEL VALLE ISD	School	227-910-02
38	DRIPPING SPRINGS ISD	School	105-904-02
08	EANES ISD	School	227-909-02
2A	ELGIN ISD	School	011-902-02
1A	HAYS CONSOLIDATED ISD	School	105-906-02
4A	JOHNSON CITY ISD	School	016-901-02
16	LAGO VISTA ISD	School	227-912-02
07	LAKE TRAVIS ISD	School	227-913-02
69	LEANDER ISD	School	246-913-02
34	MANOR ISD	School	227-907-02
3A	MARBLE FALLS ISD	School	027-904-02
19	PFLUGERVILLE ISD	School	227-904-02
5A	ROUND ROCK ISD	School	246-909-02
1J	CYPRESS RANCH WCID NO 1	WCID	227-219-19
5J	KELLY LANE WCID NO 1	WCID	227-221-19
5K	KELLY LANE WCID NO 2	WCID	227-222-19
9D	LAKESIDE WCID NO 1	WCID	227-215-19
9H	LAKESIDE WCID NO 2B	WCID	227-217-19
9I	LAKESIDE WCID NO 2C	WCID	227-220-19
9J	LAKESIDE WCID NO 2D	WCID	227-224-19
4H	TRAVIS CO WCID 17 FLINTROCK (DA)	WCID	227-218-19
9L	TRAVIS CO WCID 17 SERENE HILLS (DA)	WCID	227-226-19
3C	TRAVIS CO WCID 17 STEINER RANCH (DA)	WCID	227-214-19
10	TRAVIS CO WCID NO 10	WCID	227-203-19
17	TRAVIS CO WCID NO 17	WCID	227-208-19
18	TRAVIS CO WCID NO 18	WCID	227-209-19
35	TRAVIS CO WCID NO 19	WCID	227-210-19
37	TRAVIS CO WCID NO 20	WCID	227-211-19
23	TRAVIS CO WCID POINT VENTURE	WCID	227-201-19
2G	WMSN CO WSID DIST 3	WCID	246-201-08

APPENDIX B

TRAVIS CENTRAL APPRAISAL DISTRICT
LIST OF KEY PERSONNEL

Name	Division	Title
Marya Crigler	Administration	Chief Appraiser
Kate Alexander	Administration	Deputy Chief Policy & Communications
Leana Mann	Administration	Deputy Chief Operations
Paula Fugate	Administration	Human Resources Officer
Monica Chacon	Residential	Director Residential Appraisal
Russell Ledbetter	Residential	Assistant Director Residential Appraisal
Gretchen Stevens	Residential	Residential Appraisal Manager
Zach Dye	Residential	Residential Appraisal Manager
Tanya DeLeon	Appraisal Support	Manager Appraisal Support
Brittney Styers	Customer Support	Manager Customer Service
Matt Markert	Commercial	Director Commercial & Business Personal Property
Jason Ruley	Commercial	Commercial Manager
Tawnya Blaylock	IT	Manager IT
Dusty Banks	Appeals	Senior Litigation Attorney

TRAVIS CENTRAL APPRAISAL DISTRICT
Organizational Chart



APPENDIX C

September 2020

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug 30 - Sep 5	Aug 30	31	Sep 1 BOD Nominations Export to County Process Supplement	2	3 BOD Meeting	4 Budget Ad	5 Server & Software Up
Sep 6 - 12	6	7 Building Permit Load	8	9 CASS Export	10	11 Field Device Prep	12
Sep 13 - 19	13	14	15 Budget Adoption EARS Submission Reappraisal Plan Adop	16	17	18	19
Sep 20 - 26	20	21	22	23	24	25 ARB Approve Records	26 Certify Create Next Year Laye
Sep 27 - Oct 3	27	28 Prep Field Devices	29	30 1st Export to County Tax Rate Deadline	Oct 1	2	3

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October 2020

October 2020

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

November 2020

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sep 27 - Oct 3	Sep 27	28	29	30	Oct 1	2	3
					Review TCDRS Funding	Review PTAD Forms Request TxDPS license	Server & Software Upg
Oct 4 - 10	4	5	6	7	8	9	10
		Building Permit Load NOAV Dates to Vendo Reappraisal Target Rat	ARB Member # to Adn BOD Meeting Export to County Process Supplement	Sales Letter Print			
Oct 11 - 17	11	12	13	14	15	16	17
		Holiday	BOD Ballot Start Field Work				
Oct 18 - 24	18	19	20	21	22	23	24
Oct 25 - 31	25	26	27	28	29	30	31
				Run Situs Match Mailir			

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November 2020

November 2020

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

December 2020

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Nov 1 - 7	Nov 1	2 Building Permit Load	3 Export to County Process Supplement	4 Sales Letter Print	5	6	7 Server & Software Upg
Nov 8 - 14	8	9	10	11 Holiday	12	13	14
Nov 15 - 21	15	16 Aerial Flight Start	17	18	19	20	21
Nov 22 - 28	22	23	24	25	26 Holiday	27	28
Nov 29 - Dec 5	29	30 Start Review Cost Sche	Dec 1	2	3	4	5

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December 2020

December 2020

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

January 2021

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Nov 29 - Dec 5	Nov 29	30	Dec 1	2	3	4	5
			Export to County Process Supplement	Sales Letter Print	Homestead Audit Ltrs	Update Annual Calend	Server & Software Upg
Dec 6 - 12	6	7	8	9	10	11	12
		BOD Voting Deadline Building Permit Load	BOD Meeting		Order BPP Inserts	Print VIT Statements	
Dec 13 - 19	13	14	15	16	17	18	19
Dec 20 - 26	20	21	22	23	24	25	26
		Run BPP Cost Compar			Holiday	Holiday	
Dec 27 - Jan 2	27	28	29	30	31	Jan 1, 21	2
					Homestead Audit Deai		

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January 2021

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
12/27 - 1/1	Dec 27	28	29	30	31	Jan 1, 21 ARB Terms begin BOD Terms Begin Holiday HS Exempt Qualify Dat Tax Assessment Date	2 Server & Software Up
1/3 - 8	3	4 Building Permit Load Ratio Analysis Sales Letter Print Update ARB Chair Update CAD Letterhea	5 BOD Meeting Export to County Process Supplement	6 Ag Application Sales Letter Print	7 Agent Verification Rep	8 Complete Review Cost Review PTAD Forms	9
1/10 - 15	10	11	12	13	14 Get NOAV Samples	15 Load TxDPS - Requests	16
1/17 - 22	17	18 Holiday	19 ARB-Enroll PTAD Train	20	21	22 Cap Rate Public Notice	23
1/24 - 29	24	25 BPP CPPRs BPP Freeport/Aircraft Exemptions/Special Ag	26	27	28	29	30 LIH Cap Rate Deadline
1/31 - 2/5	31 PVS Study Results VIT Declaration Deadli	Feb 1	2	3	4	5	6

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February 2021

February 2021

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

March 2021

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jan 31 - Feb 6	Jan 31	Feb 1 Building Permit Load Delinquency Deadline EPTS Submission Start Valuation	2 Annexation Letter Export to County Process Supplement Public Notice - Consol	3 Auto Update DV6S Sales Letter Print	4 Run HS Resets	5 Review Valuation Error	6 Server & Software Upd
Feb 7 - 13	7	8	9	10 NOAV Sample	11	12	13
Feb 14 - 20	14	15 Holiday	16	17	18	19	20
Feb 21 - 27	21	22	23	24	25	26 Aerial Photos Due	27
Feb 28 - Mar 6	28 CHODO Deadline	Mar 1	2	3	4	5	6

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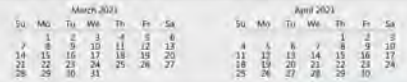
March 2021



	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Feb 28 - Mar 6	Feb 28	Mar 1	2	3	4	5	6
		Building Permit Load Order NOAV Supplies Review Evidence Requ	Export to County Process Supplement	Sales Letter Print		Begin Budget Estimate	Server & Software Up
Mar 7 - 13	7	8	9	10	11	12	13
			PVS Appeal Deadline	NOAV Final Draft			
Mar 14 - 20	14	15	16	17	18	19	20
		Review ARB reports					
Mar 21 - 27	21	22	23	24	25	26	27
		AB/TIF Reports from C Efile Portal Updates Start Townhalls				Complete Valuation Valuation Error checks	
Mar 28 - Apr 3	28	29	30	31	Apr 1	2	3
		Staff ARB Training		Entity Exempt Updates			

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April 2021

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Mar 28 - Apr 3	Mar 28	29	30	31	Apr 1 CASS Certification Personal Use Veh Deac	2 NOAV 1 Review Taxpayer Info Travistaxes Constructic	3 Server & Software Upc
Apr 4 - 10	4 Public Notice - Consol	5 Building Permit Load Start Evidence Creatio Test ARB Panel Equipr	6 BOD Meeting Export to County Process Supplement	7 Sales Letter Print	8	9	10
Apr 11 - 17	11	12	13	14	15 CPPR Extension Deadli Informal Start	16 Entity Estimate Meetin	17
Apr 18 - 24	18	19	20	21	22	23	24
Apr 25 - May 1	25	26 Estimate Letters	27	28	29	30 NOAV 2	May 1

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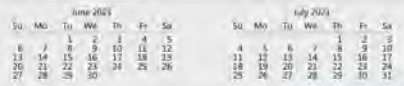
May 2021

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
4/25 - 30	Apr 25	26	27	28	29	30	May 1 Server & Software Upg
5/2 - 7	2	3 Building Permit Load Start Mass Appraisal R	4 Export to County Process Supplement	5 Sales Letter Print	6	7	8
5/9 - 14	9	10	11	12	13	14	15 Complete Mass Appral
5/16 - 21	16	17 Appraisal Record Subn Protest Deadline	18	19	20	21	22
5/23 - 28	23	24	25	26	27	28 NOAV 3	29
5/30 - 6/4	30	31 Holiday	Jun 1	2	3	4	5

June 2021



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

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 30 - Jun 5	May 30	31	Jun 1	2	3	4	5
			Export to County Process Supplement	Sales Letter Print			Servers & Software Upg
Jun 6 - 12	6	7	8	9	10	11	12
		Building Permit Load	BOD Meeting Prelim Budget				
Jun 13 - 19	13	14	15	16	17	18	19
		Formal Scheduling Let					
Jun 20 - 26	20	21	22	23	24	25	26
		Field work planning				End Informals	
Jun 27 - Jul 3	27	28	29	30	Jul 1	2	3
		Start Front Load Forma					

July 2021

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jun 27	28	29	30	Jul 1	2	3
Jun 27 - Jul 3				Start Formals		Servers & Software Upg
4	5	6	7	8	9	10
Jul 4 - 10	Holiday	Building Permit Load Holiday (Observed)	BOD Meeting Export to County Process Supplement	Sales Letter Print		
11	12	13	14	15	16	17
Jul 11 - 17					TnT Training	
18	19	20	21	22	23	24
Jul 18 - 24					Certified Estimates	
25	26	27	28	29	30	31
Jul 25 - 31						

August 2021

August 2021

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

September 2021

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug 1 - 7	Aug 1	2 Building Permit Load EPTS Submission	3 Export to County Process Supplement	4 Sales Letter Print	5 Tax Rate Postcard	6	7 Server & Software Up TravisTaxes Go Live
Aug 8 - 14	8	9	10	11	12	13	14
Aug 15 - 21	15	16	17 Clean PTD Errors	18	19	20	21
Aug 22 - 28	22	23	24	25	26	27 Approve Appraisal Rol	28
Aug 29 - Sep 4	29	30 Certification Run Microfiche	31	Sep 1	2	3	4

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September 2021

September 2021

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

October 2021

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug 29 - Sep 4	Aug 29	30	31	Sep 1 EARS Submission Sales Letter Print	2	3	4 Budget Ad Server & Software Upg
Sep 5 - 11	5	6 Building Permit Load Holiday	7 BOD Nominations Export to County Process Supplement	8 CASS Export	9	10 Field Device Prep	11
Sep 12 - 18	12	13 TCAD Planning Session	14 TCAD Planning Session	15 TCAD Planning Session Budget Adoption	16	17	18
Sep 19 - 25	19	20 Create Next Year Layer	21	22	23	24	25
Sep 26 - Oct 2	26	27	28	29 1st Export to County	30 Tax Rate Deadline	Oct 1	2

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October 2021

October 2021

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

November 2021

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
9/26 - 10/1	Sep 26	27	28	29	30	Oct 1 Review PTAD Forms Request TxDPS license Start Field Work	2 Server & Software Upg
10/3 - 8	3	4 Building Permit Load	5 BOD Meeting Export to County NOAV Dates to Vendo Process Supplement	6 Sales Letter Print	7 Review TCDRS Funding	8	9
10/10 - 15	10	11 Holiday	12 BOD Ballot	13	14	15	16
10/17 - 22	17	18	19	20	21	22	23
10/24 - 29	24	25	26	27 Run Situs Match Mailit	28	29	30
10/31 - 11/5	31	Nov 1	2	3	4	5	6

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November 2021

November 2021

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

December 2021

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Oct 31 - Nov 6	Oct 31	Nov 1 Building Permit Load	2 Export to County Process Supplement	3 Sales Letter Print	4	5	6 Server & Software Upd
Nov 7 - 13	7	8	9	10	11 Holiday	12	13
Nov 14 - 20	14	15 Aerial Flight Start	16	17	18	19	20
Nov 21 - 27	21	22	23	24	25 Holiday	26	27
Nov 28 - Dec 4	28	29	30	Dec 1	2	3	4

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December 2021

December 2021

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

January 2022

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Nov 28 - Dec 4	Nov 28	29	30	Dec 1	2	3	4
				Sales Letter Print	Homestead Audit Ltrs	Update Annual Calend	Server & Software Upg
Dec 5 - 11	5	6	7	8	9	10	11
		BOD Voting Deadline Building Permit Load	Export to County Process Supplement		Order BPP Inserts	Print VIT Statements	
Dec 12 - 18	12	13	14	15	16	17	18
			BOD Meeting				
Dec 19 - 25	19	20	21	22	23	24	25
		Run BPP Cost Compar				Holiday	Holiday
Dec 26 - Jan 1	26	27	28	29	30	31	Jan 1, 22
						Homestead Audit Deai	

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January 2022

January 2022

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

February 2022

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
12/26 - 31	Dec 26	27	28	29	30	31	Jan 1, 22 Holiday Server & Software Upg
1/2 - 7	2	3 Building Permit Load Update CAD Letterhea	4 BOD Meeting Export to County Process Supplement	5 Ag Application Sales Letter Print	6 Agent Verification Rep	7	8
1/9 - 14	9	10	11	12	13 Get NOAV Samples	14 Complete Review Cost Review PTAD Forms	15
1/16 - 21	16	17 Holiday	18	19	20	21 Load TxDPS - Requests	22
1/23 - 28	23	24 BPP CPPRs BPP Freeport/Aircraft Exemptions/Special Ag	25	26	27	28	29
1/30 - 2/4	30 LIH Cap Rate Deadline	31 PVS Study Results VIT Declaration Deadli	Feb 1	2	3	4	5

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February 2022

February 2022

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

March 2022

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jan 30 - Feb 5	Jan 30	31	Feb 1 Delinquency Deadline Export to County Process Supplement	2 Auto Update OV65 Public Notice - Consol Sales Letter Print	3 Run HS Resets	4 Review Valuation Error	5 Server & Software Upd
Feb 6 - 12	6	7 Building Permit Load EPTS Submission Start Valuation	8	9 NOAV Sample	10	11	12
Feb 13 - 19	13	14	15	16	17	18	19
Feb 20 - 26	20	21 Holiday	22	23	24	25 Aerial Photos Due	26
Feb 27 - Mar 5	27	28 CHODO Deadline	Mar 1	2	3	4	5

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March 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Feb 27	28	Mar 1	2	3	4	5
		Export to County Process Supplement	Sales Letter Print			Server & Software Up
6	7	8	9	10	11	12
	Building Permit Load Order NOAV Supplies Review Evidence Requ		NOAV Final Draft			
13	14	15	16	17	18	19
20	21	22	23	24	25	26
	Review ARB reports				Complete Valuation Valuation Error checks	
27	28	29	30	31	Apr 1	2
	AB/TIF Reports from C Efile Portal Updates Staff ARB Training Start Townhalls		Entity Exempt Updates			

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April 2022

April 2022

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

May 2022

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Mar 27 - Apr 2	Mar 27	28	29	30	31	Apr 1	2
						CASS Certification Personal Use Veh Deac Review Taxpayer Info Travistaxes Constructig	Servers & Software Upg
Apr 3 - 9	3	4	5	6	7	8	9
	Public Notice - Consol	Building Permit Load Start Evidence Creatio	BOD Meeting Export to County Process Supplement	Sales Letter Print		NOAV 1	
Apr 10 - 16	10	11	12	13	14	15	16
						CPPR Extension Deadli Entity Estimate Meetin Informal Start	
Apr 17 - 23	17	18	19	20	21	22	23
Apr 24 - 30	24	25	26	27	28	29	30
		Estimate Letters				NOAV 2	

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May 2022

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 1 - 7	May 1	2 Building Permit Load	3 Export to County Process Supplement Start Mass Appraisal R	4 Sales Letter Print	5	6	7 Server & Software Upg
May 8 - 14	8	9	10	11	12	13	14
May 15 - 21	15 Appraisal Record Subm Protest Deadline	16 Complete Mass Appraisal	17	18	19	20	21
May 22 - 28	22	23	24	25	26	27 NOAV 3	28
May 29 - Jun 4	29	30 Holiday	31	Jun 1	2	3	4

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June 2022

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 29 - Jun 4	May 29	30	31	Jun 1 Sales Letter Print	2	3	4 Server & Software Up
Jun 5 - 11	5	6 Building Permit Load	7 Export to County Process Supplement	8	9	10	11
Jun 12 - 18	12	13	14 BOD Meeting Formal Scheduling Let	15	16	17	18
Jun 19 - 25	19	20 Field work planning	21	22	23	24	25
Jun 26 - Jul 2	26	27 Start Front Load Forms	28	29	30	Jul 1	2

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July 2022

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
6/26 - 7/1	Jun 26	27	28	29	30	Jul 1 Start Formals	2 Server & Software Up
7/3 - 8	3	4 Building Permit Load Holiday	5 BOD Meeting Export to County Process Supplement	6 Sales Letter Print	7	8	9
7/10 - 15	10	11	12	13	14	15	16 ToT Training
7/17 - 22	17	18	19	20	21	22	23
7/24 - 29	24	25 Certified Estimates	26	27	28	29	30
7/31 - 8/5	31	Aug 1	2	3	4	5	6

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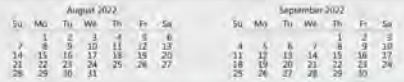
August 2022



	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Jul 31 - Aug 6	Jul 31	Aug 1 Building Permit Load EPTS Submission	2 Export to County Process Supplement	3 Sales Letter Print	4	5 Tax Rate Postcard.	6 Server & Software Up
Aug 7 - 13	7 TravisTaxes Go Live	8	9	10	11	12	13
Aug 14 - 20	14	15	16	17 Clean PTD Errors	18	19	20
Aug 21 - 27	21	22	23	24	25	26 Approve Appraisal Rol	27
Aug 28 - Sep 3	28	29	30 Certification Run Microfiche	31	Sep 1	2	3

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September 2022

September 2022

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

October 2022

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug 28 - Sep 3	Aug 28	29	30	31	Sep 1	2	3
					EARS Submission		Server & Software Upg
Sep 4 - 10	4	5	6	7	8	9	10
	Budget Ad	Building Permit Load Holiday	BOD Nominations Export to County Process Supplement	Sales Letter Print		Field Device Prep	
Sep 11 - 17	11	12	13	14	15	16	17
		TCAD Planning Session		CASS Export	Budget Adoption Reappraisal Plan Adop		
Sep 18 - 24	18	19	20	21	22	23	24
		Create Next Year Layer					
Sep 25 - Oct 1	25	26	27	28	29	30	Oct 1
				1st Export to County		Tax Rate Deadline	

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October 2022

October 2022

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

November 2022

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
9/25 - 30	Sep 25	26	27	28	29	30	Oct 1 Server & Software Up Start Field Work
10/2 - 7	2	3 Building Permit Load	4 BOD Meeting Export to County Process Supplement	5 NOAV Dates to Vendo Sales Letter Print	6 Review TCDRS Funding	7 Review PTAD Forms Request TxDPS license	8
10/9 - 14	9	10 Holiday	11 BOD Ballot	12	13	14	15
10/16 - 21	16	17	18	19	20	21	22
10/23 - 28	23	24	25	26 Run Situs Match Mailit	27	28	29
10/30 - 11/4	30	31	Nov 1	2	3	4	5

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November 2022

November 2022

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

December 2022

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

	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Oct 30 - Nov 5	Oct 30	31	Nov 1	2	3	4	5
			Export to County Process Supplement	Sales Letter Print			Server & Software Upg
Nov 6 - 12	6	7	8	9	10	11	12
		Building Permit Load				Holiday	
Nov 13 - 19	13	14	15	16	17	18	19
Nov 20 - 26	20	21	22	23	24	25	26
		Aerial Flight Start			Holiday		
Nov 27 - Dec 3	27	28	29	30	Dec 1	2	3

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December 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Nov 27	28	29	30	Dec 1	2	3
				Homestead Audit Ltrs	Update Annual Calend	Server & Software Up
4	5	6	7	8	9	10
	BOD Voting Deadline Building Permit Load	Export to County Process Supplement	Sales Letter Print	Order BPP Inserts	Print VIT Statements	
11	12	13	14	15	16	17
		BOD Meeting				
18	19	20	21	22	23	24
	Run BPP Cost Compar					Holiday
25	26	27	28	29	30	31
Holiday						Homestead Audit Deal

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APPENDIX D

PACS MOBILE

Screen shots of PACS Mobile

Fig. 1- Assignment Group Selection

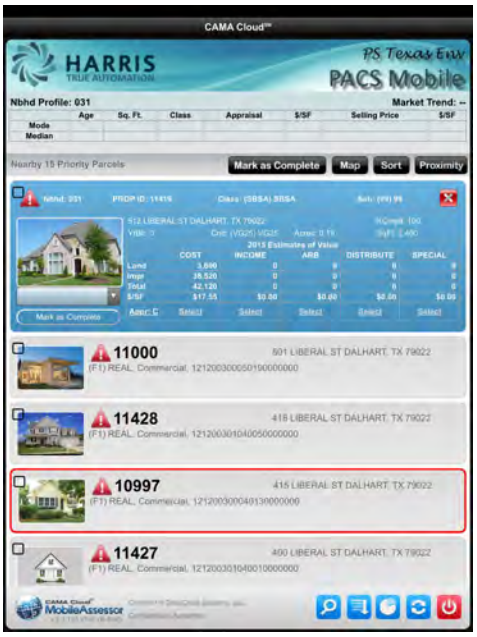


Fig. 2 – Property Selection

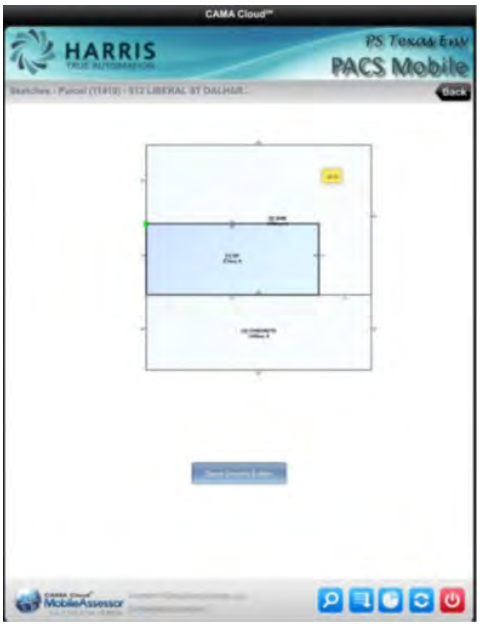
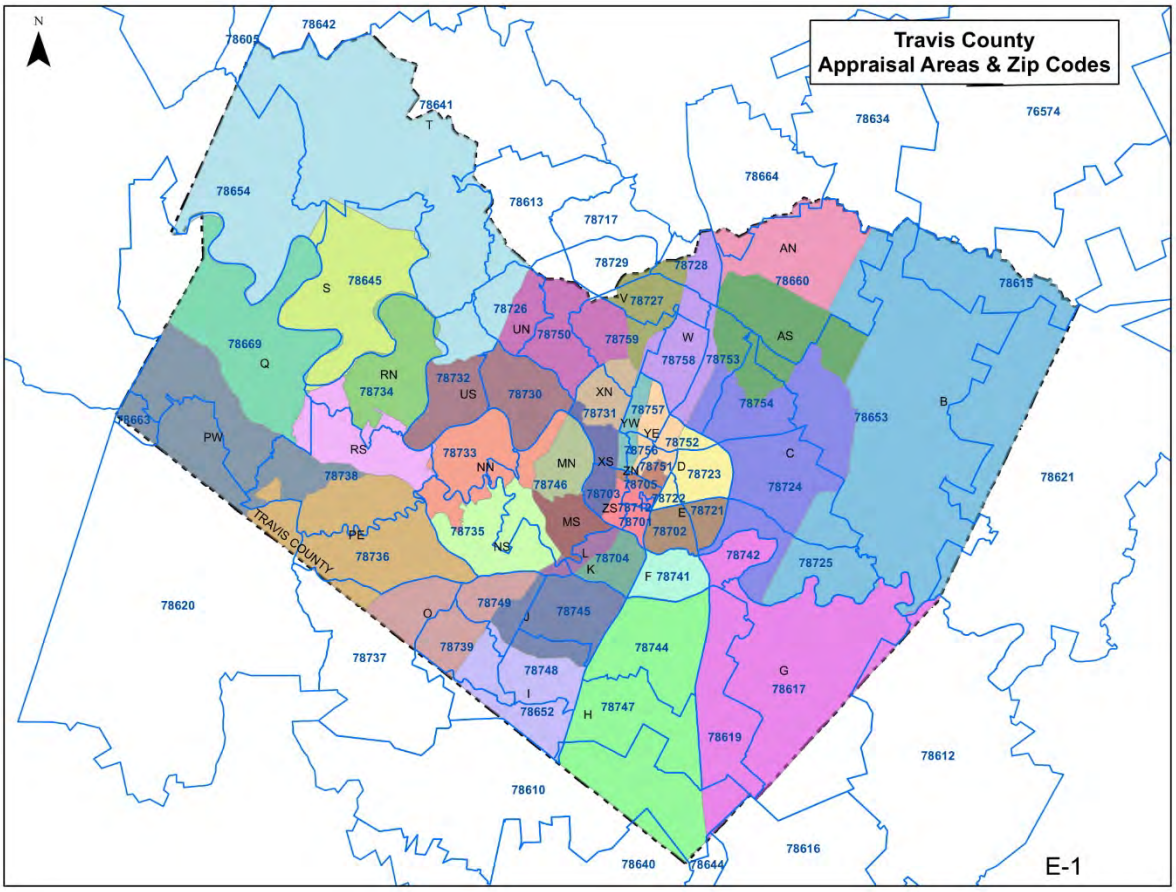


Fig. 3 – Property Sketch

Fig. 4 – Aerial Imagery

APPENDIX E


Travis County
Appraisal Areas & Zip Codes
N
78605
78642
78641
T
78654
78613
78717
78729
78728
78664
78634
76574
78615
AN
78660
S
78645
78726
V
78727
UN
78750
78759
W
78758
78753
AS
78669
Q
RN
78734
78732
US
78730
XN
78731
78757
YW
YE
78752
78754
78653
B
78663
PW
RS
78733
NN
MN
XS
ZN
78751
D
78723
C
78738
78746
78756
78705
78703
78722
78724
78621
ZS
78710
E
78721
MS
78701
78702
TRAVIS COUNTY
PE
78735
NS
L
78704
K
78742
78725
78736
F 78741
78620
78749
O
J
78745
78739
78744
78737
78748
G
78617
I
78652
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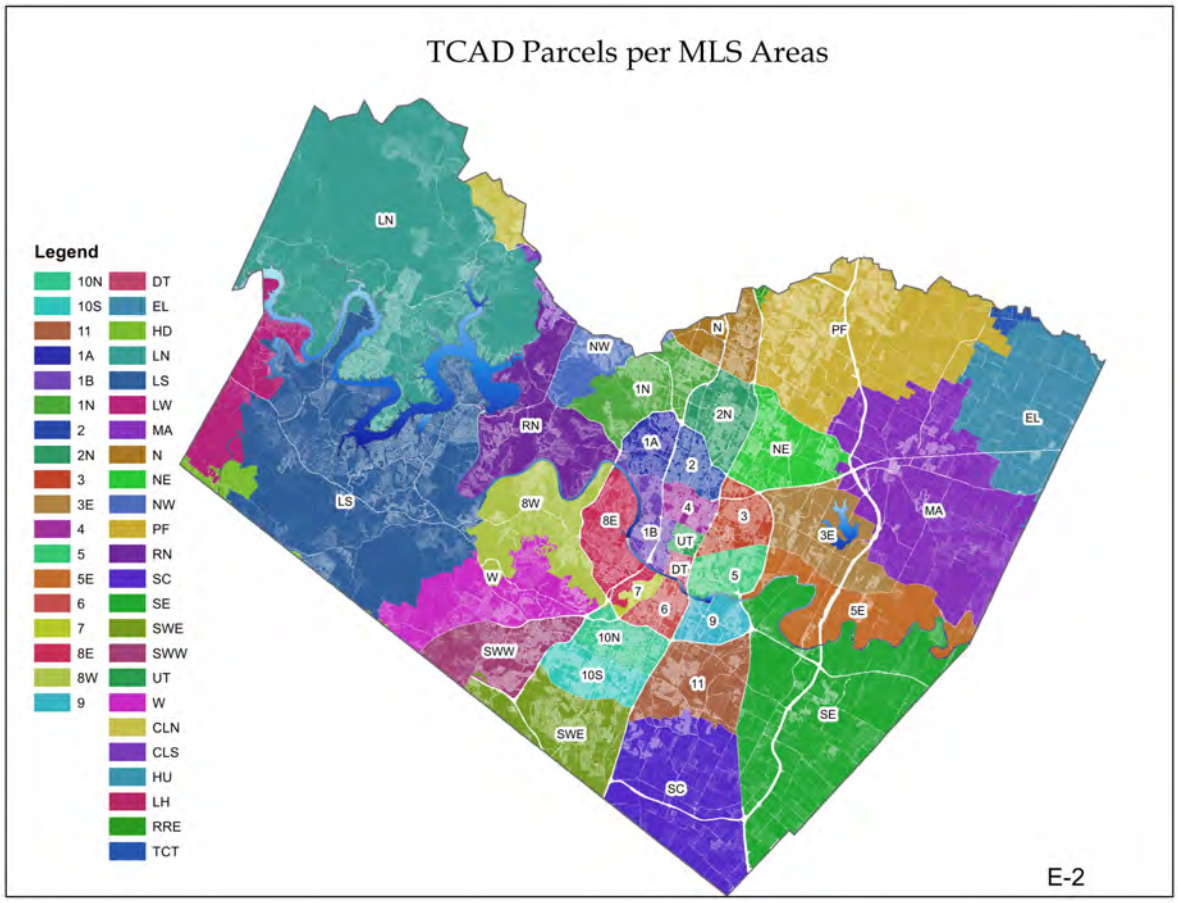
78747
78619
78612
78610
78616
78640
78644
E-1


TCAD Parcels per MLS Areas
Legend
10N
10S
11
1A
1B
1N
2
2N
3
3E
4
5
5E
6
7
8E
8W
9
DT
EL
HD
LN
LS
LW
MA
N
NE
NW
PF
RN
SC
SE
SWE
SWW
UT
W
CLN
CLS
HU
LH
RRE
TCT
E-2

Nbhd	Nbhd Name	Res/Com	Nbhd	Nbhd Name	Res/Com
35003	35003	Commercial	41CBD	COMMUNITY SHOPPING CNTR	Commercial
72004	FRAT/SORORITY	Commercial	41CEN	COMMUNITY SHOPPING CNTR	Commercial
87004	87004	Commercial	41FNW	ANCHORED SHOPPING CTR FNW	Commercial
98004	98004	Commercial	41NEA	COMMUNITY SHOPPING CNTR	Commercial
00EXE	EXEMPT PPTY W/ SQ FT	Commercial	41NOR	COMMUNITY SHOPPING CNTR	Commercial
05CBD	05CBD	Commercial	41NWE	COMMUNITY SHOPPING CNTR	Commercial
05CEN	05CEN	Commercial	41PFL/FNE	ANCHOR SC PFULGER F NE	Commercial
05EC	05EC	Commercial	41SOU	COMMUNITY SHOPPING CNTR	Commercial
05EC1	05EC1	Commercial	41SWE	41 SOUTHWEST	Commercial
05ENS	05ENS	Commercial	42CBD	NEIGHBOR SHOPPPING CNTR	Commercial
05FNW	05FNW	Commercial	42CEN	NEIGHBOR SHOPPPING CNTR	Commercial
05NC	05NC	Commercial	42FNW	NEIGHBOR SHOPPPING CNTR	Commercial
05NC1	05NC1	Commercial	42NOR	NEIGHBOR SHOPPPING CNTR	Commercial
05NC2	05NC2	Commercial	42NWE	NEIGHBOR SHOPPPING CNTR	Commercial
05NE	05NE	Commercial	42PFL/FNE	ANCHORED SC PFLUGER FNE	Commercial
05NEM	MUELLER INFLUENCE	Commercial	42SOU	NEIGHBOR SHOPPPING CNTR	Commercial
05NO	05NO	Commercial	42SWE	42 SOUTHWEST	Commercial
05NO1	GALEWOOD DR	Commercial	43CBD	MULTI TENANT >10000 SF	Commercial
05NW	05NW	Commercial	43CEN	43CEN	Commercial
05SC	05SC	Commercial	43EAS	43EAS	Commercial
05SC1	05SC1	Commercial	43FNW	43FNW	Commercial
05SC2	05SC2	Commercial	43NEA	43NEA	Commercial
05SE	05SE	Commercial	43NOR	43NOR	Commercial
05SW	05SW	Commercial	43NWE	43NWE	Commercial
05WC	05WC	Commercial	43PFL/FNE	STRIP PFLUG/FNE	Commercial
05WC1	05WC1	Commercial	43SEA	43SEA	Commercial
05WC2	05WC2	Commercial	43SOU	43SOU	Commercial
05WC3	05WC3	Commercial	43SWE	43 SOUTHWEST	Commercial
06CBD	06CBD	Commercial	44CEN	44CEN	Commercial
06CEN	06CEN	Commercial	44EAS	44EAS	Commercial
06EC1	06EC1	Commercial	44NOR	44NOR	Commercial
06ENS	06ENS	Commercial	44NWE	44NWE	Commercial
06FNW	06FNW	Commercial	44PFL/FNE	GROCERY STORE PFLUG/FNE	Commercial
06NC	06NC	Commercial	44SOU	44SOU	Commercial
06NC1	06NC1	Commercial	45WES	45WES	Commercial
06NC2	06NC2	Commercial	46CEN	46CEN	Commercial
06NE	06NE	Commercial	46EAS	46EAS	Commercial
06NEM	MUELLER INFLUENCE	Commercial	46FNW	46FNW	Commercial
06NO	06NO	Commercial	46NEA	46NEA	Commercial
06NO1	GALEWOOD DR	Commercial	46NOR	46NOR	Commercial
06SC	06SC	Commercial	46NWE	46NWE	Commercial
06SC1	06SC1	Commercial	46PFL/FNE	BIG-BOX PFLUG/FAR NE	Commercial
06SC2	06SC2	Commercial	46SOU	46SOU	Commercial
06SE	06SE	Commercial	46SWE	46SWE	Commercial
06WC	06WC	Commercial	47CBD	MEDIUM STORE 10-25000 SF	Commercial
06WC1	06WC1	Commercial	47CEN	MEDIUM STORE 10-25000 SF	Commercial
06WC2	06WC2	Commercial	47DCEN	DRUGSTORE	Commercial
06WC3	06WC3	Commercial	47DFNW	DRUGSTORE	Commercial
08CBD	08CBD	Commercial	47DNOR	DRUGSTORE	Commercial
08CEN	08CEN	Commercial	47DNWE	DRUGSTORE	Commercial
08EC	08EC	Commercial	47DPFL/FNE	DRUG STORE PFLUG/FAR NE	Commercial
08EC1	UT INFLUENCE	Commercial	47DSOU	DRUGSTORE	Commercial
08ENS	08ENS	Commercial	47DSWE	47DSWE	Commercial
08FNW	08FNW	Commercial	47EAS	47EAS	Commercial

Nbhd	Nbhd Name	Res/Com	Nbhd	Nbhd Name	Res/Com
08FNW2	08FNW2	Commercial	47FNW	MEDIUM STORE 10-25000 SF	Commercial
08HIR	DOWNTOWN HIGH RISE APTS	Commercial	47NEA	MEDIUM STORE 10-25000 SF	Commercial
08NC	08NC	Commercial	47NOR	MEDIUM STORE 10-25000 SF	Commercial
08NC1	08NC1	Commercial	47PFL/FNE	MED STORE PFLUG/FAR NE	Commercial
08NE	08NE	Commercial	47SEA	MEDIUM STORE	Commercial
08NE1	08NE1	Commercial	47SOU	MEDIUM STORE 10-25000 SF	Commercial
08NE2	08NE2	Commercial	47SWE	47SWE	Commercial
08NE3	08NE3	Commercial	48CBD	CONVENIENCE STORE	Commercial
08NO	08NO	Commercial	48CEN	CONVENIENCE STORE	Commercial
08NO1	08NO1	Commercial	48EAS	CONVENIENCE STORE	Commercial
08NO2	08NO2	Commercial	48FEA	CONVENIENCE STORE	Commercial
08NW	08NW	Commercial	48FNW	CONVENIENCE STORE	Commercial
08NWW	08NWW	Commercial	48NCN	CONVENIENCE STORE	Commercial
08SC	08SC	Commercial	48NEA	CONVENIENCE STORE	Commercial
08SC1	08SC1	Commercial	48NOR	CONVENIENCE STORE	Commercial
08SC2	08SC2	Commercial	48NWE	CONVENIENCE STORE	Commercial
08SC3	08SC3	Commercial	48PFL/FNE	CONVENIENCE STORE PFLU/FNE	Commercial
08SE	08SE	Commercial	48SCN	CONVENIENCE STORE	Commercial
08SE1	08SE1	Commercial	48SEA	CONVENIENCE STORE	Commercial
08SH	08SH	Commercial	48SOU	CONVENIENCE STORE	Commercial
08SRH	SENIOR APARTMENTS	Commercial	48SWE	48SWE	Commercial
08SW	08SW	Commercial	48WES	CONVENIENCE STORE	Commercial
08SW1	08SW1	Commercial	50CBD	OFFICE HI-RISE >=6 FLRS	Commercial
08TC	08TC	Commercial	50CEN	OFFICE HI-RISE >=6 FLRS	Commercial
08TCB	08TCB	Commercial	50FNW	OFFICE HI-RISE >=6 FLRS	Commercial
08WC	08WC	Commercial	50NEA	OFFICE HI-RISE >=6 FLRS	Commercial
08WC1	08WC1	Commercial	50NOR	OFFICE HI-RISE >=6 FLRS	Commercial
08WC2	08WC2	Commercial	50NWE	OFFICE HI-RISE >=6 FLRS	Commercial
08WC3	08WC3	Commercial	50SCN	OFFICE HI-RISE >=6 FLRS	Commercial
08WWW	08WWW	Commercial	50SEA	OFFICE HI-RISE >=6 FLRS	Commercial
0COTA	CIRCUIT OF THE AMERICAS F1 TRACK	Commercial	50SWE	OFFICE HI-RISE >=6 FLRS	Commercial
0DOCK	DOCKOMINIUM	Commercial	51CBD	OFFICE LARGE > 35000 SF	Commercial
0WASH	NON-FULL-SERVICE CARWASH	Commercial	51CEN	OFFICE LARGE > 35000 SF	Commercial
1CBD1	1CBD1	Commercial	51EAS	OFFICE LARGE > 35000	Commercial
1CBD2	1CBD2	Commercial	51FNW	OFFICE LARGE > 35000 SF	Commercial
1CBD3	1CBD3	Commercial	51FSWE	OFFICE LARGE > 35000 SF	Commercial
1CBDC	CBD CORE	Commercial	51NEA	OFFICE LARGE > 35000 SF	Commercial
1CBDR	RAINEY STREET DISTRICT	Commercial	51NOR	OFFICE LARGE > 35000 SF	Commercial
1EA1	1EA1	Commercial	51NWE	OFFICE LARGE > 35000 SF	Commercial
1EA2	1EA2	Commercial	51SCN	OFFICE LARGE > 35000 SF	Commercial
1EA3	1EA3	Commercial	51SEA	OFFICE LARGE > 35000 SF	Commercial
1EC1	1EC1	Commercial	51SOU	OFFICE LARGE > 35000 SF	Commercial
1EC2	1EC2	Commercial	51SWE	OFFICE LARGE > 35000 SF	Commercial
1EC3	1EC3	Commercial	52CBD	OFFICE MEDIUM 10-35000 SF	Commercial
1FE1	1FE1	Commercial	52CEN	OFFICE MEDIUM 10-35000 SF	Commercial
1FE2	1FE2	Commercial	52EAS	OFFICE MEDIUM 10-35000 SF	Commercial
1FE3	1FE3	Commercial	52FNW	OFFICE MEDIUM 10-35000 SF	Commercial
1NC1	1NC1	Commercial	52FSWE	W 360 (2244,620,71)	Commercial
1NC2	1NC2	Commercial	52NEA	OFFICE MEDIUM 10-35000 SF	Commercial
1NC3	1NC3	Commercial	52NOR	OFFICE MEDIUM 10-35000 SF	Commercial
1NE1	1NE1	Commercial	52NWE	OFFICE MEDIUM 10-35000 SF	Commercial
1NE2	1NE2	Commercial	52SCN	OFFICE MEDIUM 10-35000 SF	Commercial
1NE3	1NE3	Commercial	52SEA	OFFICE MEDIUM 10-35000 SF	Commercial
1NO1	1NO1	Commercial	52SOU	OFFICE MEDIUM 10-35000 SF	Commercial

Nbhd	Nbhd Name	Res/Com	Nbhd	Nbhd Name	Res/Com
1NO2	1NO2	Commercial	52SWE	OFFICE MEDIUM 10-35000 SF	Commercial
1NO3	1NO3	Commercial	53CBD	OFFICE SMALL <10,000SF	Commercial
1NW1	1NW1	Commercial	53CEN	OFFICE SMALL <10,000SF	Commercial
1NW2	1NW2	Commercial	53EAS	OFFICE SMALL <10,000SF	Commercial
1NW3	1NW3	Commercial	53EXE	OBS 2014	Commercial
1SC1	1SC1	Commercial	53FNW	OFFICE SMALL <10,000SF	Commercial
1SC2	1SC2	Commercial	53KOE	KOENIG LANE	Commercial
1SC3	1SC3	Commercial	53NEA	OFFICE SMALL <10,000SF	Commercial
1SE1	1SE1	Commercial	53NOR	OFFICE SMALL <10,000SF	Commercial
1SE2	1SE2	Commercial	53NWE	OFFICE SMALL <10,000SF	Commercial
1SE3	1SE3	Commercial	53SCN	OFFICE SMALL <10,000SF	Commercial
1SO1	1SO1	Commercial	53SEA	OFFICE SMALL <10,000SF	Commercial
1SO2	1SO2	Commercial	53SOU	OFFICE SMALL <10,000SF	Commercial
1SO3	1SO3	Commercial	53SWE	OFFICE SMALL <10,000SF	Commercial
1SW1	1SW1	Commercial	54CBD	SMALL MEDICAL OFFICE	Commercial
1SW2	1SW2	Commercial	54CEN	SMALL MEDICAL OFFICE	Commercial
1SW3	1SW3	Commercial	54EAS	SMALL MEDICAL OFFICE	Commercial
20AUTO	AUTO PARTS STORE	Commercial	54FNW	SMALL MEDICAL OFFICE	Commercial
20CBD	SM STORE CBD	Commercial	54NEA	SMALL MEDICAL OFFICE	Commercial
20CEN	SM STORE CENTRAL	Commercial	54NOR	SMALL MEDICAL OFFICE	Commercial
20EAS	SM STORE EAST	Commercial	54NWE	SMALL MEDICAL OFFICE	Commercial
20FEA	SM STORE FAR EAST	Commercial	54SCN	SMALL MEDICAL OFFICE	Commercial
20FNW	SM STORE FAR NORTH WEST	Commercial	54SOU	SMALL MEDICAL OFFICE	Commercial
20NEA	SM STORE NORTH EAST	Commercial	54SWE	SMALL MEDICAL OFFICE	Commercial
20NOR	SM STORE NORTH	Commercial	55CEN	LARGE MEDICAL OFFICE	Commercial
20NWE	SM STORE NORTH WEST	Commercial	55FNW	LARGE MEDICAL OFFICE	Commercial
20PFL/FNE	SMALL STORE PFLUG/FNE	Commercial	55FSW	LARGE MEDICAL OFFICE	Commercial
20SEA	SM STORE SOUTH EAST	Commercial	55NEA	LARGE MEDICAL OFFICE	Commercial
20SOU	SM STORE SOUTH	Commercial	55NOR	LARGE MEDICAL OFFICE	Commercial
20SWE	20SWE	Commercial	55NWE	LARGE MEDICAL OFFICE	Commercial
23CBD01		Commercial	55SEA	LARGE MEDICAL OFFICE	Commercial
23CBD02		Commercial	55SOU	LARGE MEDICAL OFFICE	Commercial
23CBD03		Commercial	55SWE	LARGE MEDICAL OFFICE	Commercial
23CBD05		Commercial	56CEN	BANK LARGE OFFICE	Commercial
23CBD06		Commercial	56EAS	BANK LARGE OFFICE	Commercial
23EC01		Commercial	56FNW	BANK LARGE OFFICE	Commercial
23ENS01		Commercial	56FSW	BANK LARGE OFFICE	Commercial
23ENS02		Commercial	56NEA	BANK LARGE OFFICE	Commercial
23ENS03		Commercial	56NOR	BANK LARGE OFFICE	Commercial
23ENS04		Commercial	56NWE	BANK LARGE OFFICE	Commercial
23ENS05		Commercial	56SEA	BANK LARGE OFFICE	Commercial
23FNW01		Commercial	56SOU	BANK LARGE OFFICE	Commercial
23FNW02		Commercial	56SWE	BANK LARGE OFFICE	Commercial
23FNW03		Commercial	57CBD	BANK DRIVE THRU	Commercial
23FNW04		Commercial	57CEN	BANK DRIVE THRU	Commercial
23FNW05		Commercial	57NWE	BANK DRIVE THRU	Commercial
23NC01		Commercial	57SEA	BANK DRIVE THRU	Commercial
23NE02		Commercial	57SOU	BANK DRIVE THRU	Commercial
23NE03		Commercial	57SWE	BANK DRIVE THRU	Commercial
23NE04		Commercial	58CBD	BANK BRANCH OFFICE	Commercial
23NE06		Commercial	58CEN	BANK BRANCH OFFICE	Commercial
23NW01		Commercial	58EAS	BANK BRANCH OFFICE	Commercial
23NW02		Commercial	58FNW	BANK BRANCH OFFICE	Commercial
23NW03		Commercial	58NEA	BANK BRANCH OFFICE	Commercial

Nbhd	Nbhd Name	Res/Com	Nbhd	Nbhd Name	Res/Com
23NW04		Commercial	58NOR	BANK BRANCH OFFICE	Commercial
23NW05		Commercial	58NWE	BANK BRANCH OFFICE	Commercial
23NW07		Commercial	58SCN	BANK BRANCH OFFICE	Commercial
23NW08		Commercial	58SEA	BANK BRANCH OFFICE	Commercial
23SC01		Commercial	58SOU	BANK BRANCH OFFICE	Commercial
23SC02		Commercial	58SWE	BANK BRANCH OFFICE	Commercial
23SC03		Commercial	59CBD	59CBD	Commercial
23SC04		Commercial	59CEN	59CEN	Commercial
23SC05		Commercial	59EAS	59EAS	Commercial
23SC06		Commercial	59FNW	59FNW	Commercial
23SC07		Commercial	59KOE	KOENIG LANE	Commercial
23SC08		Commercial	59NEA	59NEA	Commercial
23SC09		Commercial	59NOR	59NOR	Commercial
23SC10		Commercial	59NWE	59NWE	Commercial
23SC11		Commercial	59SCN	59SCN	Commercial
23SC12		Commercial	59SEA	59SEA	Commercial
23SC13		Commercial	59SOU	59SOU	Commercial
23SC14		Commercial	59SWE	59SWE	Commercial
23SC15		Commercial	60CEN	IND'L >= 20K SF, <25% F/O	Commercial
23SE01		Commercial	60EAS	IND'L >= 20K SF, <25% F/O	Commercial
23SE02		Commercial	60FEA	IND'L >= 20K SF, <25% F/O	Commercial
23SW01		Commercial	60FNE	IND'L >= 20K SF, <25% F/O	Commercial
23SW04		Commercial	60FNO	IND'L >= 20K SF, <25% F/O	Commercial
23SW05		Commercial	60FNOR	IND'L >= 20K SF, <25% F/O	Commercial
24CBD01		Commercial	60NEA	IND'L >= 20K SF, <25% F/O	Commercial
24CBD02		Commercial	60NOR	IND'L >= 20K SF, <25% F/O	Commercial
24CBD03		Commercial	60NWE	IND'L >= 20K SF, <25% F/O	Commercial
24CBD04		Commercial	60SEA	IND'L >= 20K SF, <25% F/O	Commercial
24CBD05		Commercial	60SOU	IND'L >= 20K SF, <25% F/O	Commercial
24CBD06		Commercial	60SWE	IND'L >= 20K SF, <25% F/O	Commercial
24CBD07		Commercial	61CEN	WAREHOUSE <20,000 SF	Commercial
24CBD08		Commercial	61EAS	WAREHOUSE <20,000 SF	Commercial
24CBD09		Commercial	61EAS/C	WAREHOUSE <20000 CONDO	Commercial
24CBD11		Commercial	61FEA	WAREHOUSE <20,000 SF	Commercial
24EC01		Commercial	61FNE	WAREHOUSE <20,000 SF	Commercial
24EC03		Commercial	61FNOR	WAREHOUSE <20,000 SF	Commercial
24EC10		Commercial	61FNW	WAREHOUSE <20,000 SF	Commercial
24EC11		Commercial	61FNW/C	WAREHOUSE <20000 CONDO	Commercial
24NC01		Commercial	61NEA	WAREHOUSE <20,000 SF	Commercial
24NC02		Commercial	61NEA/C	WAREHOUSE <20000 CONDO	Commercial
24SC01		Commercial	61NOR	WAREHOUSE <20,000 SF	Commercial
24SC02		Commercial	61NOR/C	WAREHOUSE <20000 CONDO	Commercial
24SC03		Commercial	61NWE	WAREHOUSE <20,000 SF	Commercial
24SC04		Commercial	61SEA	WAREHOUSE <20,000 SF	Commercial
24WC01		Commercial	61SOU	WAREHOUSE <20,000 SF	Commercial
26CBD01		Commercial	61SWE	WAREHOUSE <20,000 SF	Commercial
26CBD02		Commercial	61SWE/C	WAREHOUSE <20000 CONDO	Commercial
26CBD03		Commercial	63BRV	BOAT & RV STORAGE	Commercial
26CBD04		Commercial	63CBD	SELF-STORAGE FACILITY	Commercial
26CBD05		Commercial	63CEN	SELF-STORAGE FACILITY	Commercial
26CBD06		Commercial	63EAS	SELF-STORAGE FACILITY	Commercial
26CBD07		Commercial	63FEA	SELF-STORAGE FACILITY	Commercial
26CBD08		Commercial	63FNE	SELF-STORAGE FACILITY	Commercial
26CBD09		Commercial	63FNOR	SELF-STORAGE FACILITY	Commercial

Nbhd	Nbhd Name	Res/Com	Nbhd	Nbhd Name	Res/Com
26CBD10		Commercial	63NEA	SELF-STORAGE FACILITY	Commercial
26CBD11		Commercial	63NOR	SELF-STORAGE FACILITY	Commercial
26CEN01		Commercial	63NWE	SELF-STORAGE FACILITY	Commercial
26ENS01		Commercial	63SEA	SELF-STORAGE FACILITY	Commercial
26ENS02		Commercial	63SOU	SELF-STORAGE FACILITY	Commercial
26ENS03		Commercial	63SWE	SELF-STORAGE FACILITY	Commercial
26ENS04		Commercial	64CEN	IND'L >=20K SF, 25-49.9% F/O	Commercial
26ENS08		Commercial	64EAS	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW01		Commercial	64FEA	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW05		Commercial	64FNE	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW06		Commercial	64FNOR	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW07		Commercial	64NEA	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW08		Commercial	64NOR	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW09		Commercial	64NWE	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW10		Commercial	64SEA	IND'L >=20K SF, 25-49.9% F/O	Commercial
26FNW11		Commercial	64SOU	IND'L >=20K SF, 25-49.9% F/O	Commercial
26NC02		Commercial	64SWE	IND'L >=20K SF, 25-49.9% F/O	Commercial
26NC03		Commercial	65CEN	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NE01		Commercial	65EAS	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NE02		Commercial	65FNE	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NE03		Commercial	65FNOR	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NOR01		Commercial	65NEA	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NOR02		Commercial	65NOR	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NW03		Commercial	65SEA	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NW04		Commercial	65SOU	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NW05		Commercial	65SWE	IND'L >=20K SF, 50-74.9% F/O	Commercial
26NW06		Commercial	66CEN	IND'L >=20K SF, >=75% F/O	Commercial
26NW07		Commercial	66EAS	IND'L >=20K SF, >=75% F/O	Commercial
26NW08		Commercial	66FEA	IND'L >=20K SF, >=75% F/O	Commercial
26NW10		Commercial	66FNOR	IND'L >=20K SF, >=75% F/O	Commercial
26SC01		Commercial	66NEA	IND'L >=20K SF, >=75% F/O	Commercial
26SC02		Commercial	66NOR	IND'L >=20K SF, >=75% F/O	Commercial
26SC03		Commercial	66NWE	IND'L >=20K SF, >=75% F/O	Commercial
26SW01		Commercial	66SEA	IND'L >=20K SF, >=75% F/O	Commercial
26SW02		Commercial	66SOU	IND'L >=20K SF, >=75% F/O	Commercial
26SW05		Commercial	66SWE	IND'L >=20K SF, >=75% F/O	Commercial
26SW06		Commercial	67ALL	DATA CENTER	Commercial
26SW07		Commercial	68EAS	TRANSIT WAREHOUSE	Commercial
29MFG	29MFG	Commercial	68FEA	TRANSIT WAREHOUSE	Commercial
30CBD	STRIP CTR CBD	Commercial	68FNOR	TRANSIT WAREHOUSE	Commercial
30CEN	STRIP CTR CENTRAL	Commercial	68NEA	TRANSIT WAREHOUSE	Commercial
30EAS	STRIP CTR EAST	Commercial	68NOR	TRANSIT WAREHOUSE	Commercial
30FNW	STIRP CTR FAR NORTH WEST	Commercial	68SEA	TRANSIT WAREHOUSE	Commercial
30NEA	STRIP CTR NORTH EAST	Commercial	69CEN	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
30NOR	STRIP CTR NORTH	Commercial	69EAS	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
30NWE	STRIP CTR NORTH WEST	Commercial	69FEA	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
30PFL/FNE	STRIP PFLUGER/FNE	Commercial	69FNE	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
30SEA	STRIP CTR SOUTH EAST	Commercial	69FNOR	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
30SOU	STRIP CTR SOUTH	Commercial	69NEA	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
30SWE	30 SOUTHWEST	Commercial	69NOR	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
31CBD	NIGHT CLUB/BAR	Commercial	69NWE	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
31CEN	NIGHT CLUB/BAR	Commercial	69SEA	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
31EAS	NIGHT CLUB/BAR	Commercial	69SOU	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial
31FNW	NIGHT CLUB/BAR	Commercial	69SWE	MFG/ ENG'G/ LAB INDUSTRIAL	Commercial

Nbhd	Nbhd Name	Res/Com	Nbhd	Nbhd Name	Res/Com
31NEA	NIGHT CLUB/BAR	Commercial	73DORM	DORMITORY (LOW RISE)	Commercial
31NOR	NIGHT CLUB/BAR	Commercial	74DORM	DORMITORY (HIGH RISE)	Commercial
31NWE	NIGHT CLUB/BAR	Commercial	74EXE	OBS 2014	Commercial
31PFL/FNE	BAR PFLU/FNE	Commercial	76AL	ASSISTED LIVING/MEMORY	Commercial
31SEA	NIGHT CLUB/BAR	Commercial	76CC	CONTINUING CARE	Commercial
31SOU	NIGHT CLUB/BAR	Commercial	76IL	INDEPENDENT LIVING	Commercial
31SWE	31SWE	Commercial	76SN	SKILLED NURSING	Commercial
32CBD	RESTAURANT	Commercial	77HOS	HOSPITAL	Commercial
32CEN	RESTAURANT	Commercial	77OP	OUTPATIENT (SURGICAL) CTRS	Commercial
32EAS	RESTAURANT	Commercial	78CEN	DAYCARE	Commercial
32FNW	RESTAURANT	Commercial	78EAS	DAYCARE	Commercial
32NEA	RESTAURANT	Commercial	78FNE	DAYCARE	Commercial
32NOR	RESTAURANT	Commercial	78NEA	DAYCARE	Commercial
32NWE	RESTAURANT	Commercial	78NOR	DAYCARE	Commercial
32PFL/NE	32 PFLUGER FAR NE	Commercial	78NWE	DAYCARE	Commercial
32SEA	RESTAURANT	Commercial	78SOU	DAYCARE	Commercial
32SOU	RESTAURANT	Commercial	78SWE	DAYCARE	Commercial
32SWE	RESTAURANT SWE	Commercial	78WES	DAYCARE	Commercial
33CEN	FAST FOOD RESTAURANT	Commercial	7WWW5	7WWW5	Commercial
33EAS	FAST FOOD RESTAURANT	Commercial	80CEN	VEHICLE SHOWROOM	Commercial
33FEA	FAST FOOD RESTAURANT	Commercial	80EAS	VEHICLE SHOWROOM	Commercial
33FNW	FAST FOOD RESTAURANT	Commercial	80FEA	VEHICLE SHOWROOM	Commercial
33FWE	FAST FOOD RESTAURANT	Commercial	80FNW	VEHICLE SHOWROOM	Commercial
33NEA	FAST FOOD RESTAURANT	Commercial	80NEA	VEHICLE SHOWROOM	Commercial
33NOR	FAST FOOD RESTAURANT	Commercial	80NOR	VEHICLE SHOWROOM	Commercial
33NWE	FAST FOOD RESTAURANT	Commercial	80SEA	VEHICLE SHOWROOM	Commercial
33PFL/FNE	FAST FOOD PFULGER FNE	Commercial	80SOU	VEHICLE SHOWROOM	Commercial
33SCN	FAST FOOD RESTAURANT	Commercial	80WES	VEHICLE SHOWROOM	Commercial
33SEA	FAST FOOD RESTAURANT	Commercial	81CEN	FULL-SERVICE GAS STATION	Commercial
33SOU	FAST FOOD RESTAURANT	Commercial	81EAS	FULL-SERVICE GAS STATION	Commercial
33SWE	33SWE	Commercial	81NOR	FULL-SERVICE GAS STATION	Commercial
34CBD	HOTEL FULL SERVICE - CBD	Commercial	81NWE	FULL-SERVICE GAS STATION	Commercial
34CBD1		Commercial	81SOU	FULL-SERVICE GAS STATION	Commercial
34CBD3		Commercial	81SWE	FULL-SERVICE GAS STATION	Commercial
34EA2		Commercial	82FNW		Commercial
34EA3		Commercial	82NEA	82NEA	Commercial
34EC1		Commercial	82NOR	82NOR	Commercial
34EC2		Commercial	82NWE	82NWE	Commercial
34NC2		Commercial	82SOU	82SOU	Commercial
34NO2		Commercial	83CEN	VEHICLE SVC/REPAIR/GARAGE	Commercial
34NW1		Commercial	83EAS	VEHICLE SVC/REPAIR GARAGE	Commercial
34NW2		Commercial	83FEA	VEHICLE SVC/REPAIR GARAGE	Commercial
34NW3		Commercial	83FNE	VEHICLE SVC/REPAIR/GARAGE	Commercial
34SC1		Commercial	83FNOR	VEHICLE SVC/REPAIR/GARAGE	Commercial
34SC2		Commercial	83FNW	VEHICLE SVC/REPAIR GARAGE	Commercial
34SC3		Commercial	83NEA	VEHICLE SVC/REPAIR GARAGE	Commercial
34SE1		Commercial	83NOR	VEHICLE SVC/REPAIR GARAGE	Commercial
34SE2		Commercial	83NWE	VEHICLE SVC/REPAIR/GARAGE	Commercial
34SE3		Commercial	83SEA	VEHICLE SVC/REPAIR GARAGE	Commercial
34SW1		Commercial	83SOU	VEHICLE SVC/REPAIR GARAGE	Commercial
34SW2		Commercial	83SWE	VEHICLE SVC/REPAIR/GARAGE	Commercial
35CBD1		Commercial	84CEN	MINI-LUBE	Commercial
35CBD3		Commercial	84EAS	MINI-LUBE	Commercial
35EA3		Commercial	84FNOR	MINI-LUBE	Commercial

Nbhd	Nbhd Name	Res/Com	Nbhd	Nbhd Name	Res/Com
35EC2		Commercial	84NEA	MINI-LUBE	Commercial
35FE3		Commercial	84NOR	MINI-LUBE	Commercial
35NC1		Commercial	84NWE	MINI-LUBE	Commercial
35NC2		Commercial	84SEA	MINI-LUBE	Commercial
35NE1		Commercial	84SOU	MINI-LUBE	Commercial
35NE2		Commercial	84SWE	MINI-LUBE	Commercial
35NE3		Commercial	86CEN	FULL-SERVICE CARWASH	Commercial
35NO1		Commercial	86FNOR	FULL-SERVICE CARWASH	Commercial
35NO2		Commercial	86NEA	FULL-SERVICE CARWASH	Commercial
35NO3		Commercial	86NOR	FULL-SERVICE CARWASH	Commercial
35NW2		Commercial	86NWE	FULL-SERVICE CARWASH	Commercial
35NW3		Commercial	86SOU	FULL-SERVICE CARWASH	Commercial
35SC2		Commercial	86WES	FULL-SERVICE CARWASH	Commercial
35SE1		Commercial	87EAS	PARKING GARAGE	Commercial
35SE2		Commercial	87NOR	PARKING GARAGE	Commercial
35SE3		Commercial	88EXE	OBS 2014	Commercial
35SO1		Commercial	88REH	REHAB FACILITY	Commercial
35SW1		Commercial	89ALC	ALT LIVING CENTERS	Commercial
35SW2		Commercial	90CEN	90CEN	Commercial
35SW3		Commercial	90NWE	90NWE	Commercial
37CBD1		Commercial	90PFL/FNE	90PFL/FNE	Commercial
37CBD3		Commercial	90SOU	90SOU	Commercial
37EA3		Commercial	90SWE	90SWE	Commercial
37EC1		Commercial	90WES	90WES	Commercial
37EC2		Commercial	91MOR	MORTUARY/FUNERAL HM	Commercial
37EC3		Commercial	92EXE	COUNTRY CLUB	Commercial
37FE3		Commercial	92FNW	COUNTRY CLUB	Commercial
37NC1		Commercial	92NEA	COUNTRY CLUB	Commercial
37NC2		Commercial	92SEA	COUNTRY CLUB	Commercial
37NE1		Commercial	92SWE	COUNTRY CLUB	Commercial
37NO1		Commercial	92TEN	TENNIS CLUBS	Commercial
37NO2		Commercial	94CEN	94CEN	Commercial
37NO3		Commercial	94FNW	94FNW	Commercial
37NW2		Commercial	94LRG	>100,000	Commercial
37NW3		Commercial	94NOR	94NOR	Commercial
37SC2		Commercial	94NWE	94NWE	Commercial
37SC3		Commercial	94SOU	Health Club	Commercial
37SE1		Commercial	94SWE	94SWE	Commercial
37SE2		Commercial	95AUSTIN	LAKE AUSTIN MARINA	Commercial
37SE3		Commercial	95TRAV_N	LK TRAVIS N SHORE MARINA	Commercial
37SO1		Commercial	95TRAV_S	LK TRAVIS S SHORE MARINA	Commercial
37SW2		Commercial	96ALL	SPECIAL USE PROPERTIES	Commercial
37SW3		Commercial	96APARK	OFFSITE AIRPORT PARKING	Commercial
3DUMP	3DUMP	Commercial	96EVNT	EVENT CENTER	Commercial
40NOR	40NOR	Commercial	96SCH	SCHOOLS	Commercial
40NWE	40NWE	Commercial	97MHP	MOBILE HOME PARK	Commercial
40SWE	40SWE	Commercial	97RVP	RV PARK	Commercial
40WES	40WES	Commercial	98EXE	98EXE	Commercial
			9CTRT_APSL	CONTRACT APPRAISAL	Commercial