



## 2020 Mass Appraisal Report

Bud Black, RPA/CTA

Chief Appraiser





**Freestone Central  
Appraisal District**  
218 N Mount Street  
Fairfield TX 75840

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May 28, 2020

Members of the Freestone County Appraisal Review Board  
218 N Mount Street  
Fairfield TX

In accordance with the laws of the State of Texas and Uniform Standards of Professional Appraisal Practices (USPAP), I, with the assistance of my staff, have performed a diligent inquiry to ascertain all property subject to appraisal by the Freestone Central Appraisal District. Those properties have been appraised and listed on the appraisal rolls for each of the taxing jurisdictions within the district.

This report summarizes the appraisal considerations and opinions of me and my staff.

The market and taxable values presented in this report are representative of the values included on the Notices of Appraised Values delivered to property owners in May 2020.

Final values will be certified to all taxing jurisdictions once you have heard substantially all property owner protests and taxing unit challenges on or before July 25, 2020.

A handwritten signature in black ink that reads 'Bud Black'.

Bud Black, CTA/RPA  
Chief Appraiser



## 1.00 Introduction

The purpose of this report is to summarize the methods and techniques utilized by the Freestone Central Appraisal District (here after referred to as FCAD) in the valuation and revaluation of taxable property within Freestone County. This report is prepared in accordance with Standard 5 of the Uniform Standards of Professional Appraisal Practice, effective as of January 1, 2020.

The values reported herein have not been challenged or adjusted as the result of taxpayer filed protests before the Appraisal Review Board. Final values will be certified by the Chief Appraiser by July 25, 2020 and after the Appraisal Review Board has made final determinations on protested properties that comprise at least ninety-five percent (95%) of the appraisal roll.

FCAD is a central appraisal district formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within the taxing entities within the district's boundaries. It is responsible for providing appraised values for portions of taxing jurisdictions which are situated in Freestone County.

The district appraises all taxable property for the following taxing authorities:

- Freestone County,
- City of Fairfield,
- City of Teague,
- City of Wortham,
- Dew I. S. D.,
- Teague I. S. D., and
- Teague Hospital District

Additionally, the district provides appraisals of taxable property within Freestone County for the following entities whose territory extends into more one county.

- City of Streetman,
- Buffalo I. S. D.,
- Fairfield I. S. D.,
- Oakwood I. S. D.,
- Corsicana I. S. D.,
- Wortham I. S. D.,
- Mexia I. S. D., and
- Fairfield Hospital District

The Texas Property Tax Code governs the legal, statutory, and administrative requirements of the appraisal district. It is governed by a board of directors appointed by the taxing units within its boundaries. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for the fifteen taxing units situated in whole or in part within the county. Each taxing unit adopts its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. The CAD also determines eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

Section 23.01(b) requires the appraisal district to determine market value of property according to generally accepted appraisal methods and techniques. Mass appraisal standards must comply with the Uniform Standards

of Professional Appraisal Practice (USPAP).

The definition of market value as established by the State Property Tax code differs from the definition established by USPAP, therefore, a ***jurisdictional exception*** applies.

The following definition of market value, Section 1.04 of the Texas Property Tax Code, means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

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

All taxable property is appraised at its market value as of January 1<sup>st</sup> unless it qualifies for a special valuation (i.e. open space agricultural, timber, or wildlife management). Inventory owners may request to have their property valued as of September 1 if the taxpayer files an application by July 31.

The purpose of and intended use of the appraisal performed by the Freestone Central Appraisal District is to estimate the market value for ad valorem tax purposes for the taxing entities located within the boundaries of FCAD as of January 1, 2020, which is the effective date of this appraisal.

FCAD's goal is to provide professional service to the tax paying public and the taxing entities. Thru its Chief Appraiser, the district promotes and adheres to the professional standards and ethics as set forth by:

- The Texas Department of Licensing (TDLR),
- The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD),
- The Uniform Standards of Professional Practices (USPAP), and
- The International Association of Assessing Officers (IAAO).

## 2.00 Area Analysis

The universe of properties appraised by the Freestone Central Appraisal District falls within the physical boundaries of Freestone County's 873 square miles.

The county is situated in east central Texas with its seat of Fairfield being situated approximately 90 miles south of Dallas, 150 miles north of Houston, and 60 miles east of Waco.

With the reduction of energy related industry, both in electrical generation and gas production, the major employers in the county are associated with the W. R. Boyd Prison Unit, the BNSF Railway Company, local medical/rehab facilities, and the public schools in Dew, Fairfield, Teague, and Wortham. There are still a few industrial construction companies located in the area as well.

The majority of the land is rural with agricultural production the main use, making farming/ranching a notable occupation in the county. (*Source: Fairfield Industrial Development Corp.*)

Improvements can generally be classified as:

- Single family residences,
- Mobile homes,
- Commercial buildings and personal property,
- Industrial buildings and personal property, and
- Farm/ranch associated buildings (sheds, barns, etc.).

Most areas of the county are un-zoned with the exception of areas where developers have established minimum and maximum building type and size requirements. The City of Fairfield has ordinances for the future placement of mobile homes relating to the quality and age of mobile homes permitted within the city limits.

The district's topography is mostly comprised of low rolling hills in the south and eastern portion of the county turning to mostly flat land in the northern and western parts of the county. The land in Freestone County is located in three dominant eco-regions:

- The Blackland Prairie in the western section,
- The Post Oak Savannah in the central section, and
- The East Texas Timberlands in the eastern section.

The district is responsible for establishing and maintaining appraisal records for 196,109 real, personal, mineral, and industrial property records within the district. A total of \$39,214,655 was added to the appraisal roll as:

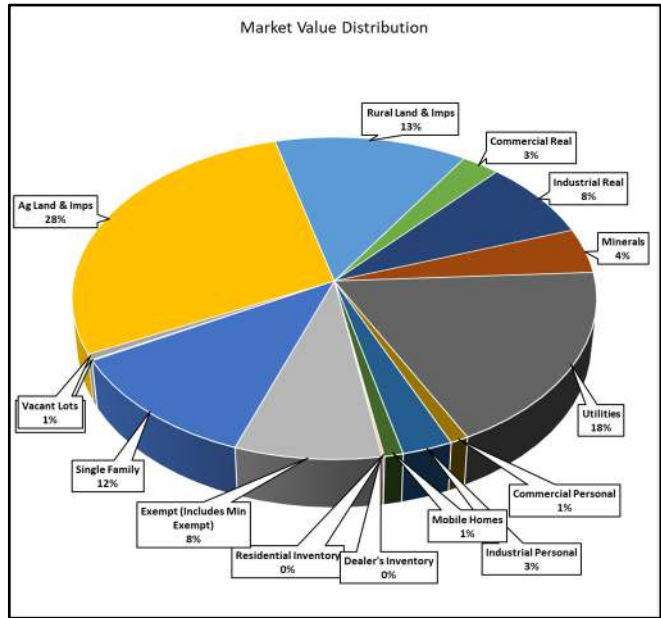
- \$13,980,399 in new improvements,
- \$12,519,656 in new personal property, and

- \$12,714,600 in new mineral/utility/industrial property.

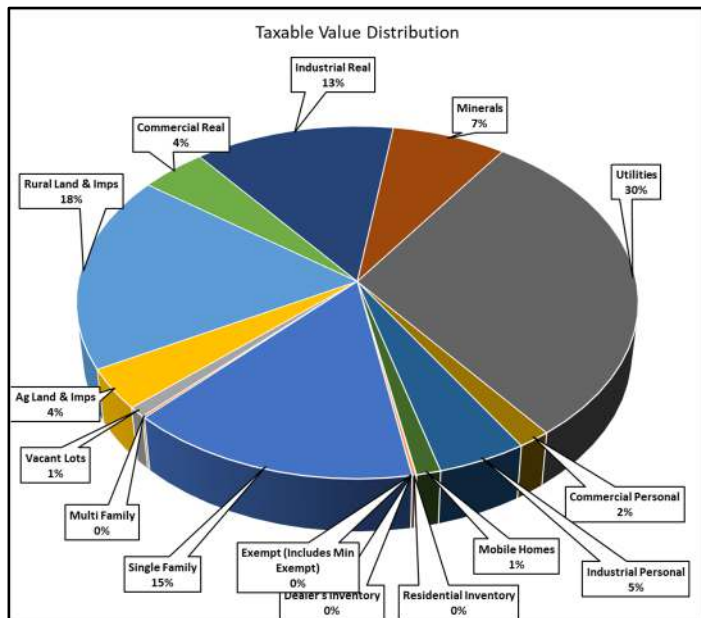
The 2020 appraisal roll as of this report date has a total market value of \$4,306,172,142, an increase of \$406,535,455 over the certified value of \$3,896,636,687 for 2019.

The various properties in the county are classified, with total market value by class, as:

Category	Market Value
Single Family	497,847,888
Multi Family	4,150,305
Vacant Lots	23,902,299
Ag Land & Imps	1,213,948,803
Rural Land & Imps	567,128,029
Commercial Real	111,836,333
Industrial Real	340,585,988
Minerals	193,628,810
Utilities	784,946,816
Commercial Personal	44,079,130
Industrial Personal	121,252,189
Mobile Homes	45,198,682
Residential Inventory	731,074
Dealer's Inventory	5,145,059
Exempt	351,790,737
<b>Total</b>	<b>4,306,172,142</b>



The Taxable Value Distribution pie graph below illustrates taxable values (for Freestone County) by property classification.



Category	Percentage
Utilities	30.00
Rural Land & Imps	18.00
Single Family Homes	15.00
Real Industrial	13.00
Minerals	7.00
Industrial Personal	5.00
Real Commercial	4.00
Ag Land & Imps	4.00
Commercial Personal	2.00
Mobile Homes	1.00
Vacant Lots	1.00
Dealer's Inventory	0.00
Multi Family	0.00
Residential Inventory	0.00
Exempt Property	0.00
<b>Total</b>	<b>1.00</b>



The table that follows effects the total market and taxable values for each jurisdiction within the district as of the April 28, 2020:

Jurisdiction	Market	HS Cap Loss	Exemption & Special Valuation Adjustments	Taxable	Parcels
County	4,306,172,142	-50,758,054	-1,621,194,977	2,634,219,111	29,673
Fairfield City	354,433,835	-5,689,479	-106,315,848	242,428,508	3,083
Streetman City	8,634,750	-236,443	-876,249	7,522,058	401
Teague City	203,135,925	-5,996,907	-65,804,916	131,334,102	2,997
Wortham City	52,466,434	-2,572,112	-15,291,109	34,603,213	933
Buffalo ISD	158,089,192	-1,786,305	-78,212,972	78,089,915	1,342
Fairfield ISD	2,191,911,068	-22,893,331	-934,112,942	1,234,904,795	14,195
Oakwood ISD	150,388,672	-518,496	-60,012,511	89,560,665	889
Corsicana ISD	14,112,341	-1,419,933	-4,276,677	8,415,731	44
Dew ISD	198,519,028	-3,433,075	-22,036,557	173,049,396	2,072
Teague ISD	925,033,176	-15,602,284	-162,476,264	746,954,628	8,625
Wortham ISD	201,246,514	-607,492	-36,146,834	159,022,188	2,494
Mexia ISD	2,828,578	8,078	50,360	2,770,140	12
Fairfield Hospital	2,191,911,068	22,893,331	770,748,974	1,398,268,763	14,195
Teague Hospital	925,033,176	15,602,284	81,677,931	827,752,961	4,583



## 3.00 Reappraisal Plan

While reappraising property, the Chief Appraiser, with the approval of the Board of Directors, is required to develop policy and procedure necessary to guide his staff in the performance of their duties in a manner that is compliant with state laws and adopted appraisal standards.

### 3.10 Plan Requirements

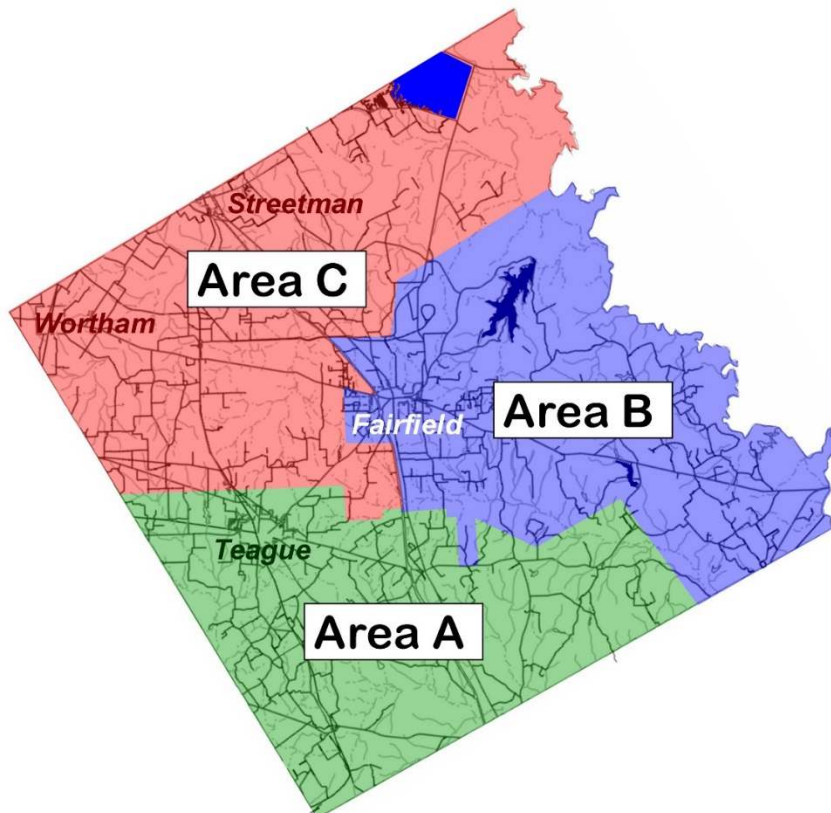
Section 6.05(i) of the Property Tax Code requires the board of directors to adopt a reappraisal plan outlining the district's planned activities biennial appraisal activities by September 15 of even numbered years.

The Chief Appraiser submitted a proposed reappraisal plan to the board for consideration and, after conducting a public hearing on August 8, 2018, the plan was adopted for the 2019 and 2020 appraisal years.

Generally, the plan requires the Chief Appraiser to:

- Reappraise approximately one-third of the county each year in order to meet the statutory reappraisal requirements,
- Calibrate appraisal models (cost schedules) annually using available sales data so to achieve an acceptable appraisal level according to the requirements of the Standard on Ratio Studies adopted by the International Association of Assessing Officers (IAAO) and the Property Tax Assistance Division of the Texas Comptroller of Public Accounts (PTAD),
- Administer the application and granting of state approved special valuations and exemptions, and
- Maintain and enhance the district's mapping system.

For 2020, the district was charged with the responsibility of reappraising "Area A" which included areas in the southernmost part of the county and included the cities and communities of Teague, Cotton Gin, Donie, Freestone, Dew, and Lanely and the other rural areas illustrated in the following map:



### 3.20 Plan Performance

The Chief Appraiser and his staff were able to complete the appraisal assignment as required by the reappraisal plan as adopted and amended by the board of directors.

During the scheduled reappraisals and on-site property inspections, appraisers validated all information and property characteristics listed on the property record cards and made updates as necessary.

Following is an example of the field record utilized by staff real estate appraisers in their on-site inspections:

**CONFIDENTIAL APPRAISAL CARD FOR FREESTONE CENTRAL APPRAISAL DISTRICT** Appraisal Year: 2019

ADCT: 4007-0000-0000-0000		PANEL TYPE: 2319 31	LOC CODE: 00	JUR CODE: 00 01 14 37 31	EST CODE: AT		MFD: 0000
OWNER INT: 1.000000		LEGAL 1: 018 TRACILE	LEGAL 2: LOTS 6 & E 1/2 OF LOT 5	LEGAL 3: BLK 75	LEGAL 4:	NEIGHBOR: TRS3	ADPT YEAR: 7020
ROUNDS CLEARANCE FOLLOWER LIFE EXPECT		INS CODE: 0 COVER 05	PROF ADDR: 820 PEDAN ST	TEAGLE	ECONOMIC: 00000	RD TYPE: FIMED	APPR DATE: 09/11/2019
RESUME 14 1466		CEILING YEAR: 1987	CEILING TAX:	BRC ACCOUNT: 4007-0000-0000-00000	ROUTE CODE/JOBBER: AT023255	STYL TYPE: SIGGW	APPR NAME: JASON
MFD: 0000						MAP: AC050PLAT	DP: 31 8207862-06.281006

LAND	ACRES	50 FT	FRONT FT	REAR FT	FRONT AVG	DEPTH	DEP %	CLASS	GABT	AREA	% AD	% PD	AREA	% AD	% PD	AREA	CLASSIFIED	KDET	TYPE	% DD	AREA	AREA	VALUE	CAT		
	0.2410	155.00	33.00	75.00	75.00	143.00	1.00	RFR03	13.250.00	3.89	1.00	1.00	3.89	0	0	3.89	0	0	0	0	0	0	0	0	0	0

IMP/CHANGES	SEQ	TYPE	CLASS	YS BKT	EFF YR	AGE	CHGTH	NOTES	TTL AREA	COST	% DD	% FC	% DP	% EX	% ED	EXTRA	TOTAL VAL	CAT CODE	
	1	RFR03	LA	Y	1940	1970	48	A	1.190	74.02	0.420	1.000	0.040	1.000	1.000	0.000	0	25.151	A
	2	PORCH03	OPEN	Y	1940	1970	48	A	283	59.97	0.420	1.000	0.040	1.000	1.000	0.000	0	12.715	A
	3	RFR02	LA	Y	1940	1970	40	A	006	73.37	1.420	1.000	0.040	1.000	1.000	0.000	0	16.504	A
	4	RFR02	2nd	Y	1940	1970	48	A	004	18.18	0.420	1.000	0.040	1.000	1.000	0.000	0	4.206	A
	5	MPBDA	SHL	Y	0	0	0		28	15.07	1.000	0.000	1.000	1.000	0.000	0	11.622	B	

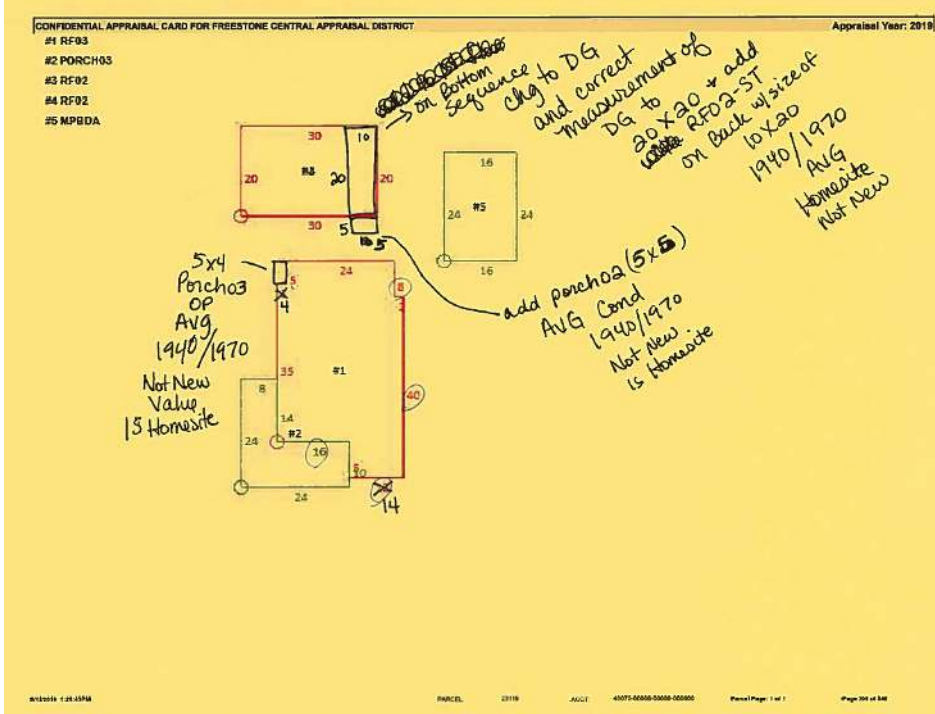
ADPT NAME: 0.2410	ADPT ADDRESS: 8.240	LAND TRACT: 0.24	LAND INT: 1.000	LAND REV: 0	IMP REV: 13.418	TOTAL MNT: 66.100
ADPT SURV: 0.00	ADPT COND: 0.00	ADPT MNT: 0.00	ADPT REV: 1	ADPT REV: 1	ADPT REV: 1	ADPT REV: 13.418
ADPT BLOCK: 0.00	ADPT CAP: 0.00	ADPT INC: 0.00	ADPT REV: 1	ADPT REV: 1	ADPT REV: 1	ADPT REV: 13.418
ADPT INC: 0.00	ADPT INC: 0.00	ADPT INC: 0.00	ADPT REV: 1	ADPT REV: 1	ADPT REV: 1	ADPT REV: 13.418
ADPT INC: 0.00	ADPT INC: 0.00	ADPT INC: 0.00	ADPT REV: 1	ADPT REV: 1	ADPT REV: 1	ADPT REV: 13.418

SEQ	CODE	SCHED DATE	START DATE	STATUS	APPRAISER CODE	APPRAISER NOTE

YEAR	END REC	OWNER ID	NAME	HOME TRACT CODE	LAND MNT	LAND TAXABLE	TOTAL IMPENSE	TOTAL MNT	MNT TAXABLE	CAPITAX TAXABLE
2019	100	000709	BOWERS ELIZABETH E POLLOS	3.875	3.875	62.401	66.100	66.100	0.00	0.00
2018	100	000709	BOWERS ELIZABETH POLLOS	3.875	3.875	63.876	67.551	67.551	0.00	0.00
2017	100	000709	BOWERS ELIZABETH POLLOS	3.875	3.875	65.324	68.996	68.996	0.00	0.00
2016	100	000709	BOWERS ELIZABETH POLLOS	3.875	3.875	66.807	70.542	70.542	0.00	0.00
2015	100	000709	BOWERS ELIZABETH POLLOS	3.875	3.875	68.289	72.077	72.077	0.00	0.00





**CONFIDENTIAL APPRAISAL CARD FOR FREESTONE CENTRAL APPRAISAL DISTRICT** Existing Improvement Data Collection Sheet Appraisal Year: 2019

Parcel: 23119 Physical Address: 520 PECAN ST 39

Name: BOWERS ELIZABETH E POLLOCK LIFE ESTATE Pictures: 37-48

<b>Roof Type</b> <input type="checkbox"/> Asphalt/Concrete <input type="checkbox"/> Gravel <input type="checkbox"/> Oil Sand <input type="checkbox"/> Dirt <input type="checkbox"/> Trail	<b>Foundation</b> <input type="checkbox"/> Slab on grade <input type="checkbox"/> Periconcrete block <input type="checkbox"/> Periconcrete footing <input type="checkbox"/> Wood Block <input type="checkbox"/> Mobile Home <input type="checkbox"/> None <b>Other:</b>	<b>Fireplaces</b> <input type="checkbox"/> Masonry <input type="checkbox"/> Metal	<b>Pavls</b> <input type="checkbox"/> Gunite <input type="checkbox"/> Vinyl <input type="checkbox"/> Above Ground	<b>Mobile Homes</b> Label # _____ Serial Number _____
<b>Utilities Available</b> <input type="checkbox"/> Electricity <input type="checkbox"/> Gas <input type="checkbox"/> Sewer <input type="checkbox"/> Water	<b>External Wall</b> <input type="checkbox"/> Masonry <input type="checkbox"/> Wood/Glueco <input type="checkbox"/> Steel <input type="checkbox"/> Log <input type="checkbox"/> Vinyl or Alum Siding <input type="checkbox"/> Plyboard panel <b>Other:</b>	<b>Additional Sketch Area</b> Use this area to sketch any structures that you have discovered that cannot be sketched on the CAMA printout legibly.		
<b>Driveway</b> <input type="checkbox"/> Dirt <input type="checkbox"/> Gravel <input type="checkbox"/> Asphalt <input type="checkbox"/> Concrete	<b>Roof Type</b> <input type="checkbox"/> Gable <input type="checkbox"/> Hip <input type="checkbox"/> Flat <input type="checkbox"/> Shed <b>Other:</b>			
<b>Landscaping</b> <input type="checkbox"/> None <input type="checkbox"/> Poor <input type="checkbox"/> Average <input type="checkbox"/> Good	<b>Roof Cover</b> <input type="checkbox"/> Composition Shingle <input type="checkbox"/> Metal - Standing Seam <input type="checkbox"/> Metal - Pre-formed seams <input type="checkbox"/> Metal - Corrugated/fin <input type="checkbox"/> Metal - Heavy <input type="checkbox"/> Wood Shingle <input type="checkbox"/> Slate <input type="checkbox"/> Clay Tile <input type="checkbox"/> Mobile Home <b>Other:</b>	<b>Other Observations</b> _____ _____ _____		
<b>Fencing</b> <input type="checkbox"/> None <input type="checkbox"/> Barbed Wire <input type="checkbox"/> Chain Link <input type="checkbox"/> Wood Privacy <input type="checkbox"/> Plank <input type="checkbox"/> Pipe <input type="checkbox"/> Field <input type="checkbox"/> Wood Rail <input type="checkbox"/> Brick/Masonry	<b>Air Conditioning</b> <input type="checkbox"/> Central A/C <input type="checkbox"/> Central Heat only <input type="checkbox"/> Window Units <input type="checkbox"/> None	Reviewed by: <u>RB</u> Date: <u>10-3-19</u>		

9/12/2009 1:38:43PM      PARCEL: 23119      ACCT: 40075-0006-0000-00000      Pages: Page 1 of 1      Page 288 of 548

After completion of the inspection pictures are taken (and appended to the worksheet prior to its archival) to document the observations of the appraiser. Pictures include a representation of the front view, back view, and any other buildings. Pictures are also taken of characteristics for which an appraiser may make an adjustment.



New properties were discovered from:

- City building permits,
- Material and Mechanic Liens filed in the County Clerk's Official Records,
- Mobile home installation reports (from Texas Department of Transportation),
- Utility connection reports,
- 911 address assignments,
- Septic system permits,
- Advertisements, and
- Renditions.

A copy of the completed *On-Site Improvement Inspection Schedule* is attached as *Addendum 1*.

Land records of properties in the scheduled reappraisal area were reviewed by utilization of the most recent versions of aerial photography available from the United States Department of Agriculture (USDA) and Google Earth. During this review, land records were updated to include:

- Soil classification (according to the Natural Resource Conservation Service (NRCS));
- Calculated acreages for ground cover;
- Calculated acreages affected by gas well pads and pipeline/electric transmission rights of way.

A copy of the *Land Inspection Schedule* is attached as *Addendum 2*.

All business personal property (personal property used for the production of income) was scheduled for an on-site inspection. During these inspections, ownership of all property located at a business location and its ownership were verified and/or listed in the appraisal records. Inspections included the classification of inventories, furniture, and fixtures according to their quality and density so that the accuracy of owner rendition statements could be verified when received. A copy of the *Business Personal Property Inspection Schedule* is attached as Addendum 3.

**Appraisal models** were updated to reflect Marshall Swift's Valuation Guidelines for residential, multi-purpose, and commercial buildings and appurtenances.

**Final appraisal model calibration** was performed in March and April prior to the preparation of notices of appraised values to ensure that the recently updated appraisal models (from Marshall Swift) were reflective of the local markets in Freestone County. Throughout the appraisal cycle, letters requesting sales information were sent to both buyers and sellers as ownership records were changed in the CAMA system. Additional sales information was obtained from the district's MLS subscription. Occasionally, sales information was received from closing statements and title policies provided by the property owners. This information was entered into the district's sales database in its CAMA system where sales ratio reports were ran to identify areas and property classes that needed review and adjustment.

**Exemption and special use valuation applications** were mailed to taxpayers in January with explanations regarding the need to re-file applications. Throughout the year, parcels where the ownership or use had changed were flagged for the removal of the exemption/special valuation. Properties that had received an exemption for more than ten years were flagged for owners to file an updated application to verify the continued qualification for the exemption/special valuation.

Applications received by the district were reviewed for qualifications by staff appraisers. Taxpayers were notified by certified mail when the application was denied or was applied partially to the property for which the application was made.

Documents received from the Texas Commission on Environmental Quality (TCEQ) were reviewed as received. Exemptions were granted on these properties when application was filed with and approved by the commission.

Available resources and staffing are discussed under the heading of **Resources** later in this report.

**The district's mapping system** was updated weekly to reflect the most recent property ownership information in the district's CAMA system. The mapping department was responsible for obtaining necessary documents to make ownership changes to the mapping and appraisal records from the Freestone County Clerk's Office and from property owners.





## 4.00 Valuation Approach Requirements

General requirements for appraisals are found in Section 23.01 of the Texas Property Tax Code (PTC). Other requirements for special valuations for property (i.e. “ag” value, developer’s residential inventory, dealer’s special inventory, and others) are found in various other sections of the PTC.

This section of PTC says that:

*...all taxable property is appraised at its market value as of January 1. PTC Section 23.01(a)*

The district must employ generally accepted appraisal techniques as recognized in the Uniform Standards of Professional Appraisal Practice (USPAP) (published by The Appraisal Foundation). As required by state law, policies and operational procedures must be developed and compliant with appraisal standards, theory, and methodology established by the International Association of Assessing Officers (IAAO) and the State Comptroller’s Property Tax Assistance Division (PTAD).

All property should to be appraised at its highest and best use. For real estate, this is defined as the most reasonable and probable use of land that will generate the highest return to the property over a period of time. The use must be legal, physically possible, economically feasible and the most profitable of the potential uses. An appraiser’s identification of a property’s highest and best should be considered a statement of opinion and never a statement of fact.

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

State law requires the appraisal district to appraise the land and improvements of residence homestead parcels solely on the basis of their value as a residence homestead regardless of highest and best use. *A jurisdictional exception from the USPAP standard applies to the appraisal of residential homestead properties.*

In a mass appraisal system, values should most often be determined by the application of a series of appraisal models for replacement cost and depreciation that have been tested against current market data; however, PTC section 23.0101 requires the district’s appraisers to consider the most appropriate of the three approaches to value when determining a property’s value:

- Cost Approach,
- Market (or Sales Comparison) Approach, and
- Income Approach.

Generally, land in the district should be appraised by the Market Approach but may be appraised by the Income Approach if the property is marketable as an income producing investment (i.e. rv parks, etc.).

Improvements should be generally appraised using the district’s appraisal models. (Determining a value in this method, creates a blending of the cost and market approaches to value.) Generally, the replacement cost new of a structure should be estimated and adjusted for:

- Age and condition of the property,
- Location (neighborhoods), and
- Observed functional or economic obsolescence.

However, the income approach to value may be the most appropriate approach considered for properties in which the most attractive reason for ownership is the production of income. This approach should be considered for properties such as hotels, motels, rv parks, self-storage units, warehouses, etc. The income approach to value is frequently u

Business personal property should be appraised according to field observations and rendition reports filed by property owners. When original cost data is available, furniture, fixtures, machinery, and equipment should be valued by indexing the original cost to a current replacement cost then applying appropriate accrued depreciation according to the remaining economic life of the items. Inventories may be valued as rendered if the rendered value is reasonable when compared to field observations of quality and density. When no rendition is filed, appraisal models should be used to estimate value per square foot of business area according to quality and density ratings. Section 23.12 (a) of the Property Tax Code defines the market value of an inventory as the price for which it (inventory) would sell as a unit to a purchaser who would continue the business.

Oil, gas, utilities, and industrial properties are valued by an outside appraisal firm contracted to perform such services. The firm is contractually responsible for appraising these properties according to generally accepted appraisal techniques.

In the valuation of these properties, general considerations include:

- Projected production life of wells,
- Historical average gas prices and operating expenses,
- Current division orders (for current ownership and interest information), and
- The Comptroller's Price Adjustment Factor

*(NOTE: A jurisdictional exception from the USPAP standard is taken in the application of the Price Adjustment Factor which limits the appraiser's opinion of market value.)*

## 5.00 Valuation Requirements Applied

In order to assign values to properties that were representative of the local market, the district employed generally accepted appraisal techniques as outlined in the **Valuation Requirements Section** of this report.

In a mass appraisal system, values are typically determined by the application of an appropriate appraisal model and adjusted to certain individual characteristics of a property.

Residential and commercial properties were appraised utilizing appraisal models (cost schedules) based upon the Marshall Swift Valuation Service's published guidelines for January 1, 2020. Marshall Swift is a nationally recognized appraisal guide that is utilized by appraisers both in the private sector and in an ad valorem taxation environment. In order for these appraisal models to accurately represent the local market, they were tested and evaluated to validate their ability to generate values that meet the required standards. Adjustments to the models were made via the application of "neighborhood factors" that drive decreases/increases in the appraisal model for the various school districts, cities, and subdivisions in the district.

FCAD land appraisal models were developed from local market data obtained from buyer/seller letters and MLS reports.

Business personal property appraisal models were based upon those prepared by the Property Tax Division of the Texas Comptroller of Public Accounts. Values were estimated on the local level by incorporating modifiers by neighborhood (as defined earlier in this report) to adjust the cost to the local market.

The district also collected information regarding rental rates for commercial properties to develop its appraisal modes for various income producing properties.

Primary steps involved in the reappraisal process included:

- The gathering of sales information,
- Performance of local sales ratio studies,
- Review of most recent Property Value Studies performed by PTAD,
- Appraisal model calibration (testing of schedules),
- Field review of property,
- Administration of exemptions and special valuations,
- Notification of the taxpayer, and
- Certification of the appraisal roll to the taxing entities.

### 5.10 Performance Testing

In the calibration of the district's appraisal models, the Chief Appraiser and his staff performed a series of statistical tests in accordance with the Standard for Ratio Studies as adopted by the International Association of Assessing Officers (IAAO). The final report titled **FCAD Internal Appraisal Ratio Study For Appraisal Model Calibration as of January 1, 2019** is attached as *Addendum 4* of this report.

Sales ratio studies were used to evaluate the district's mass appraisal performance. These studies not only provided a measure of performance but also were an excellent means of improving mass appraisal performance. FCAD used ratio studies not only to aid in the revaluation of properties, including the calibration of appraisal models, but also to test the results of the Property Tax Division's *Property Value Study*.

### 5.11 Independent Performance Tests

Under the authority of 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 and each appraisal district bi-annually. As a part of this annual study, the Property Tax Division of the Texas State Comptroller's Office is required 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 (sales 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. A, B, C, D, and F1 are directly applicable to real property).

Eight independent school districts are situated in whole or part in Freestone Central Appraisal District for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The final results of this study will be 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 the CAD in determining areas of market activity or changing market conditions. The most recent Property Value Study was conducted by PTAD in the district in 2019. Preliminary findings of the study indicate that Buffalo, Oakwood, Corsicana, Dew, Mexia, and Teague values were found valid and within the PTAD confidence interval. Fairfield ISD values were found invalid and local values will be reported to the state as this is the first year of "grace" for the school. Wortham ISD values were also found invalid for the third year in a row and the school is no longer in the "grace period" and the state's estimate of total taxable value will be reported to the Commissioner of Education for the Texas Education Agency for school funding purposes.

Both Fairfield ISD and Wortham ISD chose not to appeal the state's findings and the appraisal district did not have the opportunity to appeal the findings on its own without authorization from the schools.

### **5.12 Pilot Studies**

Pilot studies were utilized to test new or existing procedures or valuation modifications in a limited area (a sample of properties) of the district and were also considered whenever substantial changes were made. These studies, which included ratio studies, were performed to reveal whether the new system was producing accurate and reliable values or whether procedural modifications were required.

FCAD coordinated its discovery and valuation activities with adjoining appraisal districts. Numerous field trips, interviews and data exchanges with adjacent appraisal districts were conducted to ensure compliance with state statutes.

### **5.13 Valuation Analysis (Model Calibration)**

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables and schedules to reflect current local market conditions. Once the models have undergone the specification process,

adjustments can be made to reflect new construction procedures, materials and/or costs, which can vary from year to year. The basic structure of a mass appraisal model can be valid over an extended period of time, with trending factors utilized for updating the data to the current market conditions. However, at some point, if the adjustment process becomes too involved, the model calibration technique can mandate new model specifications or a revised model structure. FCAD updated its appraisal models for residential and commercial improvements to those values published by Marshall Swift Valuation Service for January 1, 2020 because the previous models were last updated in 2008 (commercial) and 2016 (residential).

Sales ratio studies are conducted which record the appraisal summary statistics before and after model modification. These statistics, including but not limited to the median, mean, and weighted mean, standard deviation, and coefficient of dispersion, provide the district's appraisers a tool by which to determine both the level of and uniformity of appraised value on a stratified basis. The level of appraised values is determined by the weighted mean for individual properties within an area. Review of the standard deviation and coefficient of dispersion discerns appraisal uniformity within and between stratified neighborhoods.

Each neighborhood is reviewed annually by the district through sales ratio analysis. 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 district an excellent means of judging the present level of appraised value and uniformity of the sales. The appraisal staff, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated, or whether the level of market value in a neighborhood is at an acceptable level.

#### **5.14 Market Adjustments or Trending Factors**

Neighborhood (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 uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not specified in the cost model.

Market, or location adjustments (neighborhood and/or economic) were applied uniformly within neighborhoods to account for location variances between market areas. Once the market-trend factors were applied, a second set of ratio studies were generated that compares recent sales prices with the proposed appraised values. From this set of ratio studies, the staff judged the appraisal level and uniformity for neighborhoods, school districts, and the appraisal district as a whole.

The cost approach to value was applied to all improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models were typically developed based on the Marshall Swift Valuation Service. Cost models included the derivation of replacement cost new (RCN) of all improvements. These included comparative base rates, per unit adjustments and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value.

Appraisal models were modified by these factors utilizing the following formula:

$$MV = (LV * RF * OLA) + (AIV * NH)$$

where:

MV	Represents the market value of the whole property
LV	Represents the unadjusted value of the land as determined by applying the appropriate land appraisal model to the parcel's land area.
RF	Represents the modification factor (applied to land only) typically assigned for location or topography adjustments
OLA	Represents a modification factor (applied to land only) assigned at the appraiser's discretion to make further adjustments as a "cost to cure" the condition.
AIV	Represents adjusted improvement value as determined by the model formula for improvement valuation (discussed further in the valuation of improvements section below)
NH	Represents the neighborhood location factor that adjusts the value of the improvements only for location.

### **5.15 Final Valuation Models**

Based on the market data analysis and review discussed previously, models are calibrated and finalized. The calibration results were keyed into the model schedule tables in the CAMA system for utilization on all parcels in the district. Results of the internal property value study conducted by FCAD appraisal staff are attached to this report in *Addendum 4*.

## **5.20 Valuation of Real Estate**

### **5.21 Land**

The district's methodology for determining land values includes the adjustment of the appraisal model for each parcel according to its:

- Location (neighborhood),
- Outside influences affecting property,
- Physical characteristics that deviate from the expected appraisal model,
- Tract size,
- Utility availability, and
- Other deviations that are observed by the appraiser that have an effect on the application of the appraisal model.

Appraisal models for land were divided into neighborhoods according to geographic location based upon market sales analysis. FCAD has identified areas where the market indicated delineation from the otherwise typical price per acre. The county's three distinct eco-regions have definite characteristics that affect not only the soil productivity but also affect the element of "eye appeal" to potential buyers. Sales of property in the Post Oak Savannah and East Texas Timberland portions of the county are more plentiful than those in the Blackland Prairie section. It appears that the sections of the county where varieties of pine, and oak and other evergreen and hardwood trees either scatter or cover tracts are more desirable to the non-resident property owners (usually from metropolitan areas of the state) for recreational purposes such as hunting or hobby farming.

Appraisal models for the valuation of land were divided into classifications according to geographic location. Land was priced according to this schedule unless it fell into another pricing area that was more specific to that geographic location, i.e. a pricing table for a specific subdivision. FCAD maintained and published its land appraisal models in its *Appraisal Manual for the Appraisal of Land* on its local intranet. Color keyed maps provided definitions of general area and specific neighborhood price codes and costs.

Special consideration was given to land that has outside influences that affect it. For example, property that was located inside or near one of the towns usually was given a higher price per acre because of its highest and best use consideration as were properties where commercial influences were present.

When property characteristics deviated from the expected appraisal model, appraisers made adjustments for those characteristics that affected a property's usefulness such as severe erosion, lack of public access, and other physical or economic factors. Standard adjustments were suggested by the district's schedules for deviation also published in FCAD's *Manual for the Appraisal of Land* as published on its in-house local intranet. Other variations from the pricing schedules were made via "flat value". Calculations for estimating the flat value and proper notation supporting the deviation from the appraisal model were attached by appraisers to the property record as maintained in the district's CAMA system.

The mathematical function of interpolation (the process of estimating the outcomes in between sampled data points) in the valuation of "typical land" was used in the CAMA system to determine unique costs based upon exact tract sizes. In using this function, parcels would only use the posted schedule cost when the acreage (or larger tract acreage) was an exact match to the acreage stored in the cost table. In all other instances, the CAMA system calculated exactly what the estimated cost was based upon the acreage ranges and costs stored in the table. For example, if a land cost for 10 acres was \$2,000/acre and the land cost for 20 acres was \$1,000, then the appraised cost for a 15 acre tract was estimated at the interpolated cost of \$1,500/acre (because it was exactly half way between the two data points).

Home-site property that were situated outside of city boundaries had an additional flat cost of \$2,500 added to the land value for contributory value added for the presence of utilities including water, telephone, and septic systems.

Occasionally, additional adjustments were made from property characteristics observed by the appraisers. Such adjustments and deviations from the appraisal model were made typically after collective collaboration between the appraisers as to the amount of deviation adjustment necessary to compensate for the loss of or increase in property value.

## **5.22 Improvements**

FCAD valued improvements (buildings and other improvements on and to land) via a series of appraisal models that categorized structures according to construction type, quality, and intended use. These appraisal models were developed based upon Marshall Swift Valuation Guidelines as published for January 1, 2020 and modified for local markets (neighborhoods) using various sources, including local sales information.

General categories include schedules for:

- Site Built Single Family Homes
- Mobile Homes
- Multi-Purpose Storage Buildings
- Commercial Buildings
- Miscellaneous Improvement schedules
- Business Personal Property

In the valuation of these properties, appraisers must consider the effects of

- Construction Quality
- Accrued Depreciation (based upon effective age and condition ratings)
- Economic Neighborhoods
- Functional Obsolescence, and

- Other observed deviations from the appraisal model.

The district also maintained percent good tables to estimate depreciation on structures based on their age (or effective age) and condition as rated by physical inspection by reviewing staff appraisers.

Additional consideration was sometimes given for a loss of value due to external economic factors which have an adverse effect on the property (i.e. garbage dump next door). These allowances for economic or functional obsolescence were made on a case by case basis and were the expressed professional opinion of the reviewing appraiser. Likewise, additional consideration was sometimes given to structures that were incomplete. The district developed a schedule that estimates the degree



of completion based upon the presence/absence of various building components. Reasons for the extra allowances were noted on the parcel record in the district's CAMA system.

The basic formula for estimating market value that was used is:

$$MV = LV + (SF * C * WH * \%GD * \%FC * \%EC * NH)$$

Where:

- MV represents market value,
- LV is the cost of land, valued as if vacant and at its highest and best use,
- SF is the square footage of the area type,
- C indicates the area cost from the district's appraisal model,
- WH represents a factor to be applied when the wall height exceeds that which is typical for the construction type. %GD represents an age and condition rating from field evaluation,
- %FC represents any functional obsolescence found in the property, making it less physically desirable by design, and,
- %EC is the appraiser's estimate of value lost due to economic conditions that may exist outside the property. Market or location adjustments (neighborhood factors) are applied uniformly within neighborhoods to account for location variances between market areas in the NH field.

Following are summaries of some of the significant considerations in the valuation of the cited appraisal models.

### 5.23 Single Family Homes

Residential Valuation Appraisal Models are divided into six dominate construction types:

- Frame,
- Brick,
- Plywood,
- Synthetic Plaster,
- Steal, and
- Log.

Each of these construction types was further divided into nine different quality types with Type 1 being the lowest quality and Type 9 being the highest quality. These appraisal models were used universally throughout the



district. An extensive review and revision of the residential appraisal models was performed for 2020. Data characteristics of newly constructed and recently sold residential properties were compared to the cost guidelines of *Marshall & Swift Valuation Service*. The results of this comparison were analyzed using statistical measures, including stratification by quality and construction type as well as review of estimated building costs plus land to sales prices. As a result of the analysis, appraisal models for these properties were adjusted.

To further refine the appraisal mode for these properties, *market area (or neighborhood) factors* were reviewed and adjusted to more accurately reflect the effect of property location in regard to the appraisal mode. These codes were statistically reviewed in the district's 2016 internal ratio study and adjusted in compliance with the state legislative mandates determining market value as well as uniformity of appraisal while remaining within the required confidence interval.

The mathematical function of interpolation (the process of estimating the outcomes in between sampled data points) was implemented in the valuation of site built residential property. In using this function, building records would only use the posted appraisal model cost per unit when the total square footage for the building class was an exact match to the footage stored in the cost table. In all other instances, the CAMA system calculated exactly what the estimated cost should be based upon the square footage ranges and costs stored in the table. For example, if the total living area (LA) of a type 3 brick house (RB03) was 1350 square feet and the district's cost tables record cost for 1300 square feet living area at \$53.81 and 1400 square feet at \$53.01, then the appraised cost for 1350 square feet of living area was estimated at the interpolated cost of \$53.41 (because it was exactly half way between the two data points).

Residential appraisal models were cost-based tables modified by actual data from the county. The cost reflected actual replacement cost new of the subject. Market research indicated that the common unit of comparison for new residential construction as well as sales of existing housing was the price paid per square foot. The value of extra items (fireplaces, swimming pools, etc.) was based upon its contributory value to the property. This value was estimated by the price per square foot or a value of the item as a whole. This data was extracted from the market by paired sales analysis when data was available, and through conversations with local appraisers and brokers.

FCAD depreciation tables were divided into eight different condition ratings with a percentage loss of value assigned according to the "effective age" of the structure. (Effective age differs from the chronological age in that effective age considers the additional life that a structure has gained from remodeling or extensive repair. For example, a house that was built in 1922 may have an effective age of 1990 after extensive repair has been done to the foundation, roof repair, and the addition of a modern kitchen and bathrooms and central heat and air.) The eight condition ratings range from *excellent condition* where all items that can normally be repaired or refinished have recently been corrected to *unsound* where the building is definitely unsound and practically unfit for use. The interior condition of a structure was assumed to be similar to the exterior. When requested by a property owner, an interior inspection was made by appointment.

Foundation failure occurs in varying degrees and values were adjusted (by schedule) after an appraiser's inspection. Allowances were made, based upon the cost to cure, for foundation problems that adversely affect the property.

Incomplete improvements were listed on the appraisal records according to their degree of completion, according to the district's schedule for such.

Other allowances for economic or functional obsolescence were made on a case by case basis.

#### **5.24 Treatment of Residence Homesteads**

Texas law mandates limits of taxable value increases on property that receives a residence homestead exemption. While the market value may be increased according to the local real estate market, the taxable value of the property is subject to limitation (*homestead cap*) beginning in the second year a property receives the exemption. The value for tax purposes (appraised value) of a qualified residence homestead will be the lesser of:

- the market value; or,
- the preceding years appraised value:
  - plus ten percent for each year since the property was re-appraised;
  - plus the value of any improvements added since the last appraisal.

Values of capped properties were recomputed. When a capped property sold, the cap automatically expired on January 1<sup>st</sup> and was removed from the parcel. The home was reappraised at its market value for 2019 to bring its appraisal into uniformity with other properties.

As required by state law, the appraisal district appraised the land and improvements of residence homestead parcels solely upon the basis of their value as a residence homestead regardless of highest and best use.

When rendered as such, contiguous properties owned by developers that were unoccupied and never produced income for the owner were appraised as residential inventory. Properties receiving this special valuation in 2019 that were sold prior to January 1, 2020 were appraised at market value without the benefit of the special valuation.

FCAD includes and maintains appraisal models, along with scheduled adjustments to the appraisal model (age/condition/depreciation tables, percent complete guidelines, etc.) for single-family homes in its *Manual for the Appraisal of Single-Family Residences* on its local intranet.

#### **5.25 Mobile Homes**

FCAD mobile home appraisal models were based upon *Marshall & Swift Valuation Service's* cost guidelines and were set to reflect the values reported by this source as of January 1, 2020. As a means of testing accuracy of the values, the district also used *NADA Mobile Home Cost Guide* as a reference.

The appraisal model for mobile homes was divided into three dominate construction classes with Class 1 being the lowest quality and Class 3 being the highest quality. Appraisal models include costs for both the mobile home main (living) areas and tag along units.

The mathematical function of interpolation was applied to these appraisal models in the same manner is that of single-family homes discussed above, allowing for an adjusted cost based upon the total living area of these properties.

Depreciation schedules based upon the three construction quality ratings were applied to the estimated replacement costs for these properties. Appraisers assigned a condition rating ranging from good to poor, to adjust values for exceptional or deferred maintenance. In some cases, the effect of depreciation was speed up or slowed down by the adjustment of the effective age of the structure.

Other allowances for economic or functional obsolescence were made on a case by case basis.

Mobile home owners that qualified the structure as a residence homestead were allowed the same value

increase limitation as site-built single family homestead properties.

The district maintains its appraisal models in its *Manual for the Appraisal of Mobile Homes* and publishes it on its local intranet.

### **5.26 Multi-Purpose Buildings**

The district's appraisal model for multi-purpose buildings includes structures with a primary purpose of storage of miscellaneous items, such as equipment, hay, or other items.

FCAD classified multi-purpose utility buildings on three dominant factors:

- **Construction orientation** – considering whether the structure is site-built or constructed from a prefabricated building kit;
- **Construction material quality** – considering the quality of the type of material used in the construction of the structure (ranging from cheap or economy to good materials); and,
- **Quality of workmanship** – considering whether the structure was constructed in an amateur or professional grade manner.

These structures range from amateur constructed pole barns and sheds with one (or no) wall of low-quality material to professionally constructed metal buildings with 26-gauge metal siding on all walls. In determining the market value of multi-purpose utility buildings, FCAD developed and maintained an appraisal model based upon the conditions of the local market.

Value was estimated on these properties by appraiser through:

- Classification of the property according to its relationship to the defined appraisal model (i.e. quality of construction),
- Consideration of any size factors (i.e. square footage and height),
- Adjustments for any deviation from the defined appraisal model:
  - missing or added components,
  - accrued depreciation (based upon age and observed condition ratings),
  - any functional obsolescence,
  - identification of neighborhood location and influences.

FCAD includes and maintains appraisal models, along with scheduled adjustments to the appraisal model) for these structures in its *Manual for the Multi-Purpose Buildings* on its local intranet.

### **5.27 Commercial (Generally)**

Properties where the motivation to own the property was based upon the property's ability to generate income were typically appraised considering the income approach to value as described in Section 5.28 of this report.

In instances where income/expense data was not available or applicable to the property the district utilized its appraisal models that were based upon the published costs for January 1, 2020 in the *Marshall Swift Valuation Guidelines*.

FCAD's appraisal model for these properties was divided into three dominate construction types:

- Masonry,
- Steel frame, and
- Wood frame.

Classes were further refined by identifying the exterior finish of the structure as masonry, steel, or wood. Each of these construction types was divided further according to quality of construction:

- Cheep

- Low
- Average, or
- Good

Buildings in this category typically include an appraisal model for:

- Main areas that are typically enclosed, and
- Canopy areas that may or may not be supported by posts.

The mathematical function of interpolation was applied to the main areas of these appraisal models, allowing for an adjusted cost based upon the total area of these properties.

Depreciation schedules were based upon life expectancy guidelines for the various construction and building types, including tables for adjustments for life expectancies ranging from 15 to 50 years, and further adjusted for condition ratings from excellent to very poor.

Other allowances for economic or functional obsolescence were made on a case by case basis.

### **5.28 Income Producing Commercial Property**

FCAD estimated the whole market value of properties by the income approach to value when sufficient data was available for consideration.

Typically included in this group are:

- Hotels/motels,
- RV parks, and
- Self-Storage Units.

Use of the income approach in property valuation allowed the district to consider the effects of the local economy and the economic benefits (or liabilities) of owning a property whose primary purpose was to generate income.

Generally, the basic formula for determining a value by the income approach is:

$$\frac{\text{Net Income}}{\text{Rate}} = \text{Value}$$

Where:

- Net Income is the gross potential income that has been adjusted for vacancy and collection losses as well as other acceptable operating expenses.
- Rate is the capitalization rate (of return) on the real estate investment based upon the income that the property is expected to generate. This rate can either be developed using the local market (when adequate sales of property type are available for analysis) or from subscription services that have been deemed as reliable.

### **5.29 Miscellaneous Improvements**

The district's miscellaneous appraisal models included value tables for structures such as decks, retaining walls (bulkheads), piers, boat slips, pools, greenhouses, sheds, barns, parking areas, and other assorted improvements that are typical to the area.

While these items are subject to loss of value due to age and condition, the reviewing field appraiser typically was allowed the discretion of assigning a percent of value lost due to physical wear and tear.

Appraisal models were based upon professional labor supervised by a contractor or job foreman. For non-

professional workmanship, the value was typically reduced by 15 to 30 percent.

When no appraisal model existed in the FCAD cost tables for an improvement, the district typically relied upon *Marshall & Swift Valuation Guide*. Costs from the guide were modified to reflect the local market via the applicable neighborhood code. When this manual method of estimating value was used, appraisers attached their calculations to the parcel record, clearly discussing in detail the assumptions and modifications used to estimate the value. Values of this nature are “flat values” in the district’s CAMA system.

### **5.30 Valuation of Business Personal Property**

The business personal property appraiser reviewed all renditions as they were filed and performed field reviews of new and un-rendered businesses.

In establishing values for business personal property, the appraiser considered the intended use of the property (held for resale or used in the operation of the business). Additionally, the appraiser considered the level of trade in which the property was held. Level of trade is determined prior to the appraisal of inventory because the value of the inventory varies depending on the level of trade:

- primary producer,
- manufacturer,
- wholesaler,
- retailer.

### **5.31 Machinery, Equipment, Furniture & Fixtures**

When original cost information was available for machinery, equipment, furniture and fixtures used in connection with businesses, the original cost was indexed forward to reflect the current replacement cost for the items, using the following formula:

$$(Present\ Index/Former\ Index) * Known\ Cost = Present\ Cost$$

Once the current replacement cost new was estimated, the appraiser estimated the appropriate depreciation to the item according to its age and expected service life. The district’s life expectancy guidelines are those adopted by the Texas Property Tax Assistance Division (PTAD). These tables are maintained along with the cost index factors in its CAMA system and in the district’s cost manuals.

In instances where no value was rendered or the rendered value was clearly lower than field observed quality and density ratings, the appraiser used the district’s appraisal models to estimate values for these items based upon those ratings. These appraisal models were adapted by the district from the PTAD Field Appraiser’s Guide and have had local modifiers applied to them to make them representative of the local market.

### **5.32 Inventory**

Inventories were appraised according to rendered values when those values were reasonable when compared to field observations of appraisers for quality and density of the inventory. In instances where the rendered value was clearly lower than field observed quality and density ratings, the appraiser used the district’s appraisal models to estimate values for inventories based upon those ratings. These appraisal models were adapted by the district from the PTAD Field Appraiser’s Guide and have had local modifiers applied to them to make them representative of the local market.

### **5.33 Dealer’s Special Inventory Property**

Dealer’s inventories that qualify for valuation as a special inventory were appraised based upon the monthly

sales reports submitted and certified by the County Tax Assessor.

As provided by law, the market value of such an inventory on January 1 is the average of monthly sales for the preceding year.

#### ***5.40 Valuation of Mineral, Utilities, & Industrial Real & Personal Property***

The district has a contract with Pritchard & Abbott, Inc. for the appraisal and valuation of all mineral, utility, and industrial parcels. The company's 2019-2020 Reappraisal Plan, attached as *Addendum 5*, outlines its work plan and approach for determining values in accordance with USPAP Standard 6.

## 6.00 Resources

In order to accomplish the requirements of the laws of the state and the district's adopted reappraisal plan, adequate resources that meet the profession's professional standards must be provided by the district.

Generally, those resources are classified as:

- Staffing,
- CAMA system,
- GIS mapping system, and
- Other miscellaneous resources including
  - National Automobile Dealers Association (NADA) Mobile Home Cost Guide,
  - Marshall & Swift Valuation Guides (Commercial & Residential),
  - Realty Rates.Com, and
  - LexisNexis.

### 6.10 Staffing

In order to accomplish the requirements of the laws of the state and the district's adopted reappraisal plan, an adequate staff with appropriate tools is necessary.

Staff resources are generally categorized as:

- Administrative,
- Appraisal,
- Taxpayer Assistance,
- Mapping, and
- Records Management.

### 6.11 Administrative Staff

The administrative staff of the appraisal district was responsible for oversight and supervision of all aspects of the daily operation.

**Bud Black, RPA/RTA/CTA**, served as the district's Chief Appraiser. Mr. Black is certified by the Texas Department of Licensing (TDLR) as a Registered Professional Appraiser and a Registered Texas Assessor. Additionally, he is designated as a Certified Tax Administrator by the Institute of Certified Tax Administrators, an entity of the Texas Association of Assessing Officers. Mr. Black employed and directed the district's staff, oversaw all aspects of the appraisal district's operations and performed either directly or through the district's staff a variety of operations.

The Chief Appraiser's responsibilities include:

- discovering, listing and appraising;
- determining exemption and special use requests;
- organizing periodic reappraisals; and,
- notifying taxpayers, taxing units and the public about matters that affect property values.

Additionally, Mr. Black was responsible for adherence to appraisal standards adopted by the Property Tax Assistance Division (PTAD), the International Association of Assessing Officers (IAAO) and the Uniform Standard Professional Appraisal Practices (USPAP) as well as the laws of the State of Texas as codified in the Property Tax Code and the Texas Constitution.

**Don Awalt, RPA/CTA**, in his capacity of Deputy Chief Appraiser, assisted the Chief Appraiser in the administration of the district. Mr. Awalt was responsible for model analysis and calibration (cost schedules, neighborhoods, etc.) and was the author of the district's annual ratio study report for 2020.

Mr. Awalt was assisted by **Dan Ralstin** in the maintenance and verification of property sales data received

by the district for model calibration.

Mr. Awalt also served as the district's Mapping Coordinator.

**Carol Clark**, as the Chief Appraiser's Administrative Assistant was responsible for the maintenance of the district's:

- financial records,
- personnel records, and
- Board of Director's records,
- Appraisal Review Board records,
- Ag Advisory Records, and
- All other administrative records.

## **6.12 Appraisal Staff**

FCAD staff appraisers were responsible for the valuation of all real and personal property accounts. The property types appraised included commercial, residential, agricultural, and business personal property. All appraisers, including those whose services were contracted to the district, were required to designate (or working toward designation) as Registered Professional Appraisers with the Texas Department of Licensing.

**Dan Ralstin, RPA/CTA**, the district's Senior Appraiser, was also responsible for ensuring that staff appraisers followed the on-site inspection schedule and completed assigned tasks according to the inspection schedule included in the district's adopted reappraisal plan.

He also performed on-site property inspections and reviewed all real property inspection data for proper application of the district's appraisal model to each property inspected.

Additionally, Mr. Ralstin assisted Mr. Awalt in appraisal model calibration by reviewing and analyzing sales information received by the district.

**Sherry Nichols, RPA**, was responsible for the appraisal of all business personal property located in the district. Titled as the Business Personal Property Appraiser, her duties included on-site inspections and review of all rendition reports filed with the district by owners of personal property used for the production of income.

**Verita Davis** assisted Ms. Nichols during on-site property inspections and with the management and electronic filing of documents related to the appraisal of personal property.

**Tina Gilley** assisted Ms. Nichols in the review of all exemption applications for qualification.

**Jason Moore, RPA**, was responsible for the scheduled review and inspection of all land and agricultural/timber/wildlife management properties. He utilized the district's GIS system to correctly classify land according to its eco-region and ground cover type

**Debbie Bowden**, a Class III Appraiser, was responsible for on-site inspections of improved real properties as assigned in the reappraisal plan as well as those added by Mr. Ralstin.

**Collin Puckett**, a Class I appraiser assisted with the performance of onsite inspections and with informal hearings with property owners who were responding to appraisal notices.

**Joe Barrow**, in his capacity as an appraiser's assistant, accompanied and assisted Ms. Bowden in the performance of on-site property inspections.

**Coltin Bottoms**, and **Gala Pickett**, in their capacities as an appraiser's assistants, accompanied the appraisers on on-site inspections, performed data entry in the CAMA system, and prepared property owner correspondence as needed. **Coltin Bottoms** was registered with the Texas Department of Licensing & Regulation to begin his training as a Registered Professional Appraiser and discussed values with property owners during the review/appeal phase of the appraisal cycle.



The appraisal and valuation of minerals, utilities, and industrial properties is performed under the contracted services of the ***Pritchard & Abbott, Inc***, a firm specializing in the appraisal of complex properties.

### **6.13 Taxpayer Assistance Staff**

***Tina Gilley*** was the first person the public met when contacting the district either in person or by telephone. She provided general information to the public, guided them in access to the district's public records, and assisted them in the filing of various applications and reports required by the district.

Ms. Gilley was responsible for applying exemptions in the CAMA system once approved by Ms. Nichols. She was also responsible for notifying applicants when an application had been denied or modified (approved on less property than listed on the application).

### **6.14 Mapping Staff**

The Mapping Department is not only responsible for creating and maintaining the district's GIS mapping database, it is also responsible for making ownership changes to the district's appraisal records.

In addition to his responsibilities as the Deputy Chief Appraiser, ***Don Awalt, RPA/CTA***, served as the district's Mapping Coordinator, the head of the Mapping Department. He was responsible for monitoring the activities of the Mapper in the maintenance and enhancement projects of the district's mapping system.

***Melissa Marberry*** is the district's mapper. She is responsible for all cadastral mapping functions and maintenance of the district's digital mapping system. Additionally, Ms. Marberry is responsible for maintenance of ownership records in the CAMA system and the mapping system.

### **6.15 Records Management**

***Chief Appraiser Bud Black*** is the district's designated custodian of records and is responsible for the preservation of the district's records according to its adopted Records Management Plan.

***Desiree Frasier*** served as the Records Management Coordinator and was responsible for the daily electronic preservation of the district's records. Ms. Frasier is responsible for responding to open records requests and for the recording of the district's documents in its electronic archival system.

## **6.20 Computer Resources**

Each employee's workstation has a networked personal computer for access to the district's appraisal database (CAMA), and geographic database (GIS). Forms received (and generated) by the district are maintained in an electronic format on the district's computer server as the district is moving toward a paperless environment.

### **6.21 Computer Assisted Mass Appraisal System (CAMA)**

The district is currently licensing Pritchard & Abbott's PC Appraisal Software to aid in its computer assisted appraisal system (CAMA). The software allows the district to perform mathematical value calculations based upon used defined property classifications. Age and condition tables allow for automated uniform depreciation of improvements based upon appraiser field observations. In addition, the software stores all current cost schedules, photographs, and documents relating to a parcel.

### **6.22 Geographic Information Systems (GIS)**

The district is currently maintaining its digital mapping data in ESRI mapping software, which provides viewing capabilities for the staff and public. Mapping data includes NRCS soil capability maps for:

- Pasturelands,
- Timberlands, and
- Croplands/Orchards.

### **6.23 Other Resources**

**The district' website** (freestonecad.org) makes information available to the public via the internet including detail property characteristic data, various district forms, general information about the district, and a link to the Property Tax Division' pamphlet *Taxpayer's Rights, Remedies, and Responsibilities*.

**Appraisal manual and schedules** developed and utilized by the district are maintained and published on a local intranet hosted by the personal computer network.

## 7.00 Limiting Conditions & Certification

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

- The appraisals were prepared exclusively for ad valorem tax purposes;
- The property characteristic data upon which the appraisals are based is assumed to be correct: Exterior inspections of the property appraised were performed by staff resources as time allowed.
- Validation of sales transactions were attempted through questionnaires to the sellers and buyers, realtors, fee appraisers, and personal interviews with buyers and sellers;
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions;
- I have no present or prospective interest in the properties that are subject of this report other than my interests in my residence (parcel 7665) and three other residential properties that I own (parcels 5591, 5879, and 19130). I also own a vacant lot identified as parcel 19519.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the taxing jurisdiction, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal;
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP), Property Tax Assistance Division of the Texas State Comptroller of Public Accounts (PTAD), the Texas Department of Licensing (TDLR), and the International Association of Assessing Officers (IAAO);
- My staff appraisers have made a physical inspection of each property located in the county according to the district's plan for periodic reappraisal as well as those parcels for which a property owner has requested an inspection, or which reflect a new improvement value;
- I have attached a list of staff providing significant mass appraisal assistance to me in Addendum 6.

I, Bud Black, Chief Appraiser for the Freestone Central Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property of which I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by the laws of the State of Texas.



Bud Black, RPA/CTA  
TDLR # 63029  
Chief Appraiser  
Freestone Central Appraisal District

May 28, 2020

Date



## **Addendum Index**

- 1 On-Site Improvement Inspection Schedule
- 2 Land Inspection Schedule
- 3 Business Personal Property Inspection Schedule
- 4 FCAD Internal Ratio Study
- 5 Pritchard & Abbott Reappraisal Plan
- 6 List of Individuals Providing Significant Mass Appraisal Assistance to Preparer



## Reappraisal Schedule - Improvements

Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
ATG09	BT Washington, W 1st, Roosevelt, Ad	10	DB	DB	8/26/2019	8/19/2019
A3A07	FCR 420,421,422,430, and 432, PR 4	83	DR	dr	8/29/2019	8/28/2019
A4E02	Hwy 84 W - (Mexia area) FCR 900, 90	67	CP	CP	8/29/2019	8/23/2019
ATG10	N3rd, N2nd, N1st, Maple, Ash, Spruce	81	DB	DB	8/29/2019	8/21/2019
A4E03	FCR 901, 903, 911	47	CP	CP	9/5/2019	8/29/2019
A4D02	S I45 feeder, FCR 601,610,660,661	31	DA	DA/BB	9/10/2019	9/10/2019
ATG11	S/N 4th, Mulberry, Pine, Oak, Elm, Ma	103	DB	DB	9/10/2019	8/27/2019
A4E04	FCR 840,841,842,844,830,826,822,82	55	CP	CP	9/12/2019	9/5/2019
A4E05	Barger Rd, Grennwood, snipes, mont	44	CP	CP	9/18/2019	9/10/2019
A3B02	S Hwy 75, E FM 489, FCR 471,411,41	175	DR	dr	9/19/2019	9/18/2019
A4E07	Fm 1365,2777, FCR 891,890,846,845	25	CP	CP	9/19/2019	9/16/2019
A3B03	S 75- FM 489	32	DR	dr	9/23/2019	9/23/2019
A3B04	I45,Hwy 179, FCR 481,477, PR 476	26	DR	dr	9/24/2019	9/24/2019
A3B05	I45, Hwy 179, FCR 481,680	22	DR	dr	9/25/2019	9/25/2019
A4F01	Main, Hwy 179, FCR 611,705,663	68	CP	CP	9/26/2019	9/19/2019
ATG17	S7th/fcr 849 s along tracks, corsican,	55	DB	DB	9/26/2019	8/29/2019
A4D03	Hwy 84, FCR 612,601,613,617,620,94	99	DA	CP	10/3/2019	3/9/2020
A4F02	Poplar, FCR 720,721,711,710,712,70	62	CP	CP	10/3/2019	9/26/2019
ATG19	Loop 255 to hwy 84, transportation dr,	81	DB	DB	10/3/2019	9/4/2019
A3B06	S Hwy75, FM 1848, 489, PR406,408,	131	DR	dr	10/10/2019	10/17/2019
A4F03	FM 1451, FCR 731,711	71	CP	CP	10/10/2019	10/7/2019
ATG20	Main st E of Loop 255, Atwood, Eppes	75	DB	DB	10/10/2019	9/10/2019
A3C01	FM 489	24	DR	dr	10/15/2019	10/22/2019
A3C02	FCR 381,391,380 BUFFALO	54	DR	dr	10/17/2019	10/24/2019
ATG21	FM553, Northline, juliet, Romeo, Don	64	DB	DB	10/17/2019	9/13/2019
A3C03	FM 489 - FCR 340	52	DR	dr	10/22/2019	11/5/2019
A4F04	FM 1451, FCR 690,691	42	CP	CP	10/22/2019	10/10/2019
A3C04	DOTTIE BRANCH	29	DR	dr	10/23/2019	11/6/2019
ATG16	n8th @ Pecan,N9th, N10th, Pecan (s)	197	DB	DB	10/24/2019	9/26/2019
A4F05	FM 489,FCR 813,811,751,742,743,73	71	CP	CP	10/28/2019	10/29/1930
A4F06	FM 80, FCR 750,740	57	CP	CP	10/31/2019	11/7/2019
ATG22	5th, 6th, magnolia to maple (n)	134	DB	DB	10/31/2019	10/16/2019

# Reappraisal Schedule - Improvements

Wednesday, May 27, 2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A3C05	FCR 382, 380	23	DR	dr	11/4/2019	11/12/2019
A3D05	FCR 353, 355,356,359	43	DR	dr	11/6/2019	11/20/2019
a4f07	FM 489, FCR 751,740,741,749,754,7	72	CP	CP	11/7/2019	11/18/2019
atg23	Inside city limits-Alta,fay,huckaby,gray	98	DB	DB	11/12/2019	10/24/2019
ATG24	N1st, cherry, grayson	26	DB	DB	11/13/2019	10/17/2019
A4F08	FM 80	36	CP	CP	11/14/2019	12/2/2019
A4A02	N FM 80, W Hwy 84, FCR 874, 867	77	DR	dr	11/18/2019	12/9/2019
A4F09	FM 80 to Hwy 39, Dollar St, FCR 794,	63	CP	CP	11/21/2019	12/11/2019
A4C03	FCR 671, 674, 681, 683	41	DR	dr	12/3/2019	12/16/2019
A4E01	FM 1365 FM 2777	60	DA	DB	12/5/2019	3/10/2020
A4F10	Hwy 164, FCR 802,751,Elm, Cowart,	81	CP	CP	12/5/2019	1/7/2019
ATG25	City Sts- E Elm- E Magnolia, 12th, 13t	166	DB	DB	12/5/2019	1/7/2020
A4F11	FCR 868,869,862,875,	25	CP	CP	12/9/2019	1/8/2020
A4C04	W Hwy 84 - Teague area	42	DR	dr	12/10/2019	1/7/2020
A4F12	FCR 781,764,700,685,687, FM 489	51	CP	CP	12/12/2019	1/14/2020
ATG26	W Oak north to maple, n 7th, n8th, cit	68	DB	DB	12/12/2019	1/13/2020
A4F13	FCR 793,790,791,	16	CP	CP	12/16/2019	1/16/2020
A4G01	Hwy 164, FCR 784,770,756	13	CP	CP	12/17/2019	1/16/2020
ATG27	City sts. Magnolia, China, mulberry, pi	115	DB	DB	1/7/2020	1/23/2020
A4D01	FCR 601, 611, 640, 650, PR 609	138	DR	dr	1/16/2020	1/29/2020
ATHFC	THFC	92	DB	DB	1/16/2020	2/24/2020
ATG01	FCR 868, Whipporwill, Old Airport rd,	209	CP	CP	1/21/2020	2/3/2020
ATG03	Mimosa Ln, Mimosa Dr, Chestnut, Liv	45	CP	CP	1/23/2020	2/4/2020
ATG04	Hwy 84 thru Teague (south side)	8	CP	cp	1/29/2020	2/20/2020
ATG07	Washington, mlk, Snipes, Jefferson,	51	CP	CP	1/30/2020	2/18/2020
ATG08	MLK, JA Brooks, Jackson, Tyler, Ada	120	DB	DB	1/30/2020	3/2/2020



## Reappraisal Schedule - Land

Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A0010	J S FLINT	7	JM	JASON	8/1/2019	7/23/2019
A0015	P BRIGANCE	3	JM	JASON	8/1/2019	7/23/2019
A0020	I MUSICK	12	JM	JASON	8/1/2019	7/23/2019
A0025	W D SMITH	3	JM	JASON	8/1/2019	7/23/2019
A0030	L G WEAVER	29	JM	JASON	8/1/2019	7/23/2019
A0035	W R CANNON	4	JM	JASON	8/1/2019	7/23/2019
A0040	I HOLMAN	168	JM	JASON	8/6/2019	8/5/2019
A0045	WM A ELLIOTT	4	JM	JASON	8/7/2019	8/9/2019
A0050	J C EVANS	23	JM	JASON	8/7/2019	8/9/2019
A0055	BENJ WYNCE	11	JM	JASON	8/7/2019	8/9/2019
A0060	J LOYD	101	JM	JASON	8/12/2019	8/7/2019
A0065	C POLK	34	JM	JASON	8/13/2019	8/9/2019
A0070	M MANNING	20	JM	JASON	8/13/2019	8/9/2019
A0075	L A DURHAM	40	JM	JASON	8/14/2019	8/13/2019
A0080	S A J HAYNIE	1	JM	JASON	8/14/2019	8/13/2019
A0085	E MC MILLIANS	2	JM	JASON	8/14/2019	8/13/2019
A0090	J P PLUMMER	2	JM	JASON	8/14/2019	8/13/2019
A0095	J GRAHAM	10	JM	JASON	8/14/2019	8/13/2019
A0100	N E HUNT	10	JM	JASON	8/14/2019	8/13/2019
A0105	W P BAXTER	1	JM	JASON	8/15/2019	8/13/2019
A0110	H WRIGHT/NAV	1	JM	JASON	8/15/2019	8/13/2019
A0115	MCKINNEY/WILLIAMS	1	JM	JASON	8/15/2019	8/13/2019
A0120	R LEE	9	JM	JASON	8/15/2019	8/13/2019
A0125	O HUFFMAN	13	JM	JASON	8/15/2019	8/13/2019
A0130	H INMAN	3	JM	JASON	8/15/2019	8/13/2019
A0135	N MCCUISTON	5	JM	JASON	8/15/2019	8/13/2019
A0140	B F HANCOCK	8	JM	JASON	8/15/2019	8/14/2019
A0145	W A COBB	10	JM	JASON	8/15/2019	8/14/2019
A0150	J FERGUSON	22	JM	JASON	8/16/2019	8/14/2019
A0155	P LEE	11	JM	JASON	8/16/2019	8/14/2019
A0160	R B CARRUTHERS	6	JM	JASON	8/16/2019	8/14/2019
A0165	J FERGUSON	8	JM	JASON	8/16/2019	8/14/2019

# Reappraisal Schedule - Land

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A0170	J COPELAND	1	JM	JASON	8/16/2019	8/20/2019
A0175	M CASSILLIAS	2	JM	JASON	8/16/2019	8/20/2019
A0180	M L LAZARUS	8	JM	JASON	8/16/2019	8/20/2019
A0185	T H BRENNAN	32	JM	JASON	8/19/2019	8/20/2019
A0190	E L MOORE	16	JM	JASON	8/19/2019	8/21/2019
A0195	G BREWER	461	JM	JASON	8/30/2019	8/29/2019
A0200	NORTH LAKE	20	JM	JASON	9/3/2019	9/3/2019
A0205	OTS TEAGUE	1240	JM	JASON	10/8/2019	9/12/2019
A0210	Barker Addition	19	JM	JASON	10/9/2019	9/23/2019
A0215	BOND Addition	13	JM	JASON	10/9/2019	9/23/2019
A0220	BOYD ADDN	10	JM	JASON	10/9/2019	9/23/2019
A0225	BURNS SUBDIV I	22	JM	JASON	10/9/2019	9/23/2019
A0230	BURNS SUBDIV II	8	JM	JASON	10/10/2019	9/23/2019
A0235	BUTLER ADDN	5	JM	JASON	10/10/2019	9/23/2019
A0240	ALLAN CARROLL ADDN	4	JM	JASON	10/10/2019	9/23/2019
A0245	CHUMNEY I ADDN	39	JM	JASON	10/10/2019	9/24/2019
A0250	CHUMNEY II ADDN	23	JM	JASON	10/11/2019	9/24/2019
A0255	COLONIAL HILLS	58	JM	JASON	10/14/2019	9/25/2019
A0260	COUNTRY EAST ADDN	16	JM	JASON	10/15/2019	9/24/2019
A0265	COUNTRY EAST II/CANNON	11	JM	JASON	10/15/2019	9/24/2019
A0270	COUNTRY EAST III/CANNON	12	JM	JASON	10/15/2019	9/24/2019
A0275	EAST RIDGE	29	JM	JASON	10/15/2019	9/26/2019
A0280	EPPEs ADDN	16	JM	JASON	10/16/2019	9/26/2019
A0285	EVA HOWARD	7	JM	JASON	10/16/2019	9/26/2019
A0290	HARE & SETZER	27	JM	JASON	10/16/2019	9/26/2019
A0295	HILLSIDE ADDN	6	JM	JASON	10/16/2019	9/26/2019
A0300	JONES ADDN	11	JM	JASON	10/17/2019	10/14/2019
A0305	G KING ADDN	12	JM	JASON	10/17/2019	10/14/2019
A0310	I G KING ADDN	29	JM	JASON	10/17/2019	10/14/2019
A0315	LOVERS LANE	68	JM	JASON	10/18/2019	10/15/2019
A0320	MEADOW RIDGE I	21	JM	JASON	10/19/2019	10/14/2019
A0325	McGEE ADDN	18	JM	JASON	10/19/2019	10/14/2019
A0330	NORTHVIEW ADDN	25	JM	JASON	10/19/2019	10/15/2019
A0335	PONDEROSA ESTATES	9	JM	JASON	10/21/2019	10/16/2019
A0340	RAWLS	6	JM	JASON	10/21/2019	10/16/2019

# Reappraisal Schedule - Land

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A0345	W F STORY	12	JM	JASON	10/21/2019	10/16/2019
A0350	Teague Heights	51	JM	JASON	10/22/2019	10/16/2019
A0355	Tolar Addn	9	JM	JASON	10/23/2019	10/16/2019
A0360	Turtle Creek Addn	12	JM	JASON	10/23/2019	10/16/2019
A0365	Wheelus Addn	85	JM	JASON	10/24/2019	10/22/2019
A0370	Sancho Grayson Addn	17	JM	JASON	10/25/2019	10/22/2019
A0375	THFC	41	JM	JASON	10/25/2019	10/30/2019
A0380	J LAWRENCE	172	JM	JASON	10/30/2019	10/28/2019
A0385	NORTHLAKE	9	JM	JASON	10/31/2019	10/30/2019
A0390	C MAUL	17	JM	JASON	10/31/2019	10/30/2019
A0395	T H DAVIS	14	JM	JASON	10/31/2019	10/30/2019
A0400	J LANGSTON	28	JM	JASON	10/31/2019	10/30/2019
A0405	R P KELLY	78	JM	JASON	11/5/2019	11/6/2019
A0410	MILLS KING	5	JM	JASON	11/6/2019	10/30/2019
A0415	J GRAHAM	20	JM	JASON	11/6/2019	10/30/2019
A0420	GARRISON LAND	11	JM	JASON	11/6/2019	11/12/2019
A0425	S J LAUDERDALE	33	JM	JASON	11/6/2019	11/12/2019
A0430	T MIDDLETON	64	JM	JASON	11/7/2019	11/12/2019
A0435	DC CANNON	175	JM	JASON	11/12/2019	11/19/2019
A0440	T P WHITMORE	52	JM	JASON	11/13/2019	11/20/2019
A0445	S B OWENS	3	JM	JASON	11/13/2019	11/25/2019
A0450	R L POOL	7	JM	JASON	11/13/2019	11/25/2019
A0455	G DAVIS	8	JM	JASON	11/14/2019	11/25/2019
A0460	John South	1	JM	JASON	11/14/2019	11/25/2019
A0465	O HUFFMAN	9	JM	JASON	11/14/2019	11/25/2019
A0470	J FERGUSON	4	JM	JASON	11/14/2019	11/25/2019
A0475	L J PARKER	23	JM	JASON	11/14/2019	11/25/2019
A0480	W T BARKER	19	JM	JASON	11/14/2019	11/25/2019
A0485	T P SHAPARD	21	JM	JASON	11/18/2019	12/19/2019
A0490	I JESSUP	15	JM	JASON	11/18/2019	12/19/2019
A0495	F O NEAL	20	JM	JASON	11/18/2019	12/19/2019
A0500	J L WALKER	2	JM	JASON	11/18/2019	12/19/2019
A0505	J STRICKLAND	12	JM	JASON	11/19/2019	12/19/2019
A0510	R LAWSON	23	JM	JASON	11/19/2019	12/19/2019
A0515	JAMES IVINO	3	JM	JASON	11/19/2019	12/19/2019

# Reappraisal Schedule - Land

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A0520	J MC ANULTY	75	JM	JASON	11/25/2019	12/19/2019
A0525	J LAWRENCE	104	JM	JASON	12/3/2019	1/30/2020
A0530	A DICKSON	9	JM	JASON	12/4/2019	1/6/2020
A0535	I G BLACKMON	1	JM	JASON	12/4/2019	1/6/2020
A0540	S HAWKINS	2	JM	JASON	12/4/2019	1/6/2020
A0545	J P MOFFETT	24	JM	JASON	12/4/2019	1/6/2020
A0550	C KILGORE	11	JM	JASON	12/4/2019	1/6/2020
A0555	L J PARKER	26	JM	JASON	12/5/2019	1/6/2020
A0560	WM SESSER	3	JM	JASON	12/5/2019	1/6/2020
A0565	D BULLOCK	105	JM	JASON	12/10/2019	1/10/2020
A0570	G LUNA	191	JM	JASON	12/16/2019	1/15/2020
A0575	OTS FREESTONE	5	JM	JASON	12/17/2019	1/16/2020
A0580	J C BOHRINGER	10	JM	JASON	12/17/2019	1/16/2020
A0585	J B MC ELYA	26	JM	JASON	12/17/2019	1/16/2020
A0590	R GILLIAM	6	JM	JASON	12/17/2019	1/16/2020
A0595	A W ROWE	11	JM	JASON	12/17/2019	1/16/2020
A0600	JOHN WELCH	6	JM	JASON	12/17/2019	1/16/2020
A0605	J L CHAVERT	146	JM	JASON	12/26/2019	1/22/2020
A0610	C D TAYLOR	22	JM	JASON	12/27/2019	1/23/2020
A0615	M DUNAGAN	2	JM	JASON	12/27/2019	1/23/2020
A0620	J W TACKER	8	JM	JASON	12/27/2019	1/23/2020
A0625	R LAUDERDALE	15	JM	JASON	12/27/2019	1/27/2020
A0630	S R CRAIG	12	JM	JASON	12/27/2019	1/27/2020
A0635	J B TACKER	5	JM	JASON	12/27/2019	1/27/2020
A0640	J LAUDERDALE	5	JM	JASON	1/1/2020	1/27/2020
A0645	J P BOND	10	JM	JASON	1/1/2020	1/27/2020
A0650	T J CANADY	3	JM	JASON	1/1/2020	1/27/2020
A0655	MC KINNEY-WILLIAMS	8	JM	JASON	1/1/2020	1/27/2020
A0660	J CASTLEMAN	22	JM	JASON	1/1/2020	1/27/2020
A0665	W M BATES	11	JM	JASON	1/1/2020	1/28/2020
A0670	J W MORRALL	3	JM	JASON	1/1/2020	1/28/2020
A0675	G LAMB	6	JM	JASON	1/2/2020	1/28/2020
A0680	E H HOWELL	9	JM	JASON	1/2/2020	1/28/2020
A0685	T L NEWMAN	6	JM	JASON	1/2/2020	1/28/2020
A0690	M V HARRIS	7	JM	JASON	1/2/2020	1/28/2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A0695	W H ADAMSON	2	JM	JASON	1/2/2020	1/28/2020
A0700	A C NEWMAN	4	JM	JASON	1/2/2020	1/28/2020
A0705	A MC WHORTER	3	JM	JASON	1/2/2020	1/28/2020
A0710	J L BLACKWELL	10	JM	JASON	1/2/2020	1/28/2020
A0715	BEN BERNARD	1	JM	JASON	1/2/2020	1/28/2020
A0720	L A GILLILAND	3	JM	JASON	1/2/2020	1/28/2020
A0725	WM KELLY	6	JM	JASON	1/2/2020	1/28/2020
A0730	G LAMB	6	JM	JASON	1/7/2020	1/28/2020
A0735	C C COBB	4	JM	JASON	1/7/2020	1/28/2020
A0740	JOEL NEWSOME	15	JM	JASON	1/7/2020	2/7/2020
A0745	N F DAVIS	13	JM	JASON	1/7/2020	2/7/2020
A0750	G W SMYTH	4	JM	JASON	1/7/2020	2/7/2020
A0755	Abst 588	7	JM	JASON	1/7/2020	2/7/2020
A0760	Abst 239	2	JM	JASON	1/7/2020	2/7/2020
A0765	Abst 820	141	JM	JASON	1/10/2020	2/12/2020
A0770	Abst 91	2	JM	JASON	1/13/2020	3/5/2020
A0775	Abst 174	6	JM	JASON	1/13/2020	3/5/2020
A0780	Abst 24000	85	JM	JASON	1/15/2020	3/4/2020
A0785	Abst 92	6	JM	JASON	1/16/2020	3/5/2020
A0790	Abst 168	47	JM	JASON	1/16/2020	3/5/2020
A0795	Abst 520	10	JM	JASON	1/16/2020	3/5/2020
A0800	Abst 700	6	JM	JASON	1/21/2020	3/5/2020
A0805	JARED LAND CO	7	JM	JASON	1/21/2020	3/10/2020
A0810	FREESTONE LAND COMPANY	15	JM	JASON	1/21/2020	3/10/2020
A0815	Abst 723	1	JM	JASON	1/21/2020	3/10/2020
A0820	Abst 703	5	JM	JASON	1/21/2020	3/10/2020
A0825	Abst 708	10	JM	JASON	1/21/2020	3/10/2020
A0830	Abst 121	16	JM	JASON	1/21/2020	3/10/2020
A0835	Abst 762	2	JM	JASON	1/22/2020	3/10/2020
A0840	Abst 110	6	JM	JASON	1/22/2020	3/10/2020
A0845	Abst 756	13	JM	JASON	1/22/2020	3/10/2020
A0850	Abst 297	12	JM	JASON	1/22/2020	3/10/2020
A0855	Abst 243	5	JM	JASON	1/22/2020	3/12/2020
A0860	Abst 244	2	JM	JASON	1/22/2020	3/12/2020
A0865	Abst 117	47	JM	JASON	1/23/2020	3/12/2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A0870	Abst 178	77	JM	JASON	1/27/2020	3/19/2020
A0875	Abst 641	5	JM	JASON	1/28/2020	3/19/2020
A0880	Abst 902	1	JM	JASON	1/28/2020	3/23/2020
A0885	Abst 393	5	JM	JASON	1/28/2020	3/23/2020
A0890	Abst 457	5	JM	JASON	1/28/2020	3/23/2020
A0895	Abst 801	5	JM	JASON	1/28/2020	3/23/2020
A0900	Abst 109	1	JM	JASON	1/28/2020	3/23/2020
A0905	Abst 883	6	JM	JASON	1/28/2020	3/23/2020
A0910	Abst 798	3	JM	JASON	1/28/2020	3/23/2020
A0915	Abst 274	3	JM	JASON	1/28/2020	3/23/2020
A0920	Abst 516	5	JM	JASON	1/28/2020	3/23/2020
A0925	Abst 776	3	JM	JASON	1/28/2020	3/23/2020
A0930	Abst 602	4	JM	JASON	1/28/2020	3/23/2020
A0935	Abst 784	3	JM	JASON	1/28/2020	3/23/2020
A0940	Abst 460	2	JM	JASON	1/28/2020	3/23/2020
A0945	Abst 361	2	JM	JASON	1/28/2020	3/23/2020
A0950	Abst 445	1	JM	JASON	1/28/2020	3/23/2020
A0955	Abst 510	4	JM	JASON	1/28/2020	3/23/2020
A0960	Abst 469	2	JM	JASON	1/28/2020	3/23/2020
A0965	Abst 696	8	JM	JASON	1/29/2020	3/23/2020
A0970	Abst 852	29	JM	JASON	1/29/2020	3/25/2020
A0975	Abst 716	7	JM	JASON	1/29/2020	3/25/2020
A0980	Abst 904	1	JM	JASON	1/29/2020	3/25/2020
A0985	Abst 618	8	JM	JASON	1/29/2020	3/25/2020
A0990	Abst 673	1	JM	JASON	1/29/2020	3/25/2020
A0995	Abst 512	14	JM	JASON	1/29/2020	3/25/2020
A1000	Abst 780	1	JM	JASON	1/30/2020	3/25/2020
A1005	Abst 653	9	JM	JASON	1/30/2020	3/25/2020
A1010	Abst 649	2	JM	JASON	1/30/2020	3/25/2020
A1015	Abst 528	52	JM	JASON	1/30/2020	3/26/2020
A1020	Abst 868	7	JM	JASON	2/3/2020	3/25/2020
A1025	Abst 62	3	JM	JASON	2/3/2020	3/25/2020
A1030	Abst 65	6	JM	JASON	2/3/2020	3/25/2020
A1035	Abst 118	48	JM	JASON	2/3/2020	3/26/2020
A1040	Abst 343	33	JM	JASON	2/4/2020	3/30/2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A1045	Abst 304	7	JM	JASON	2/4/2020	3/25/2020
A1050	Abst 303	12	JM	JASON	2/4/2020	3/30/2020
A1055	Abst 398	15	JM	JASON	2/4/2020	3/30/2020
A1060	Abst 624	8	JM	JASON	2/5/2020	3/30/2020
A1065	Abst 165	18	JM	JASON	2/5/2020	3/30/2020
A1070	Abst 68	24	JM	JASON	2/5/2020	3/31/2020
A1075	Abst 664	36	JM	JASON	2/6/2020	3/31/2020
A1080	Abst 722	4	JM	JASON	2/6/2020	3/25/2020
A1085	Abst 88	19	JM	JASON	2/6/2020	3/31/2020
A1090	Abst 426	11	JM	JASON	2/6/2020	3/31/2020
A1095	Abst 3	258	JM	JASON	2/13/2020	4/2/2020
A1100	GIN LOT SUBD - D AVANT A-3	2	JM	JASON	2/18/2020	3/31/2020
A1105	Abst 481	51	JM	JASON	2/18/2020	4/3/2020
A1110	Abst 495	30	JM	JASON	2/19/2020	4/3/2020
A1115	Abst 647	3	JM	JASON	2/19/2020	3/31/2020
A1120	Abst 80	13	JM	JASON	2/19/2020	4/3/2020
A1125	Abst 123	8	JM	JASON	2/19/2020	3/30/2020
A1130	Abst 628	18	JM	JASON	2/20/2020	4/3/2020
A1135	Abst 446	8	JM	JASON	2/20/2020	4/3/2020
A1140	Abst 413	14	JM	JASON	2/20/2020	4/3/2020
A1145	Abst 42	4	JM	JASON	2/20/2020	4/3/2020
A1150	Abst 876	18	JM	JASON	2/20/2020	4/7/2020
A1155	Abst 596	2	JM	JASON	2/21/2020	4/3/2020
A1160	Abst 87	12	JM	JASON	2/21/2020	4/7/2020
A1165	Abst 665	5	JM	JASON	2/21/2020	4/7/2020
A1170	Abst 151	6	JM	JASON	2/21/2020	4/7/2020
A1175	Abst 574	4	JM	JASON	2/21/2020	4/7/2020
A1180	Abst 572	5	JM	JASON	2/21/2020	4/7/2020
A1185	Abst 534	5	JM	JASON	2/21/2020	4/7/2020
A1190	Abst 821	2	JM	JASON	2/21/2020	4/7/2020
A1195	Abst 793	2	JM	JASON	2/21/2020	4/7/2020
A1200	Abst 381	2	JM	JASON	2/21/2020	3/31/2020
A1205	Abst 796	1	JM	JASON	2/21/2020	4/7/2020
A1210	Abst 846	1	JM	JASON	2/21/2020	4/7/2020
A1215	Abst 571	3	JM	JASON	2/21/2020	4/7/2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A1220	Abst 282	2	JM	JASON	2/21/2020	4/7/2020
A1225	Abst 470	2	JM	JASON	2/21/2020	4/7/2020
A1230	Abst 874	22	JM	JASON	2/24/2020	4/7/2020
A1235	Abst 731	3	JM	JASON	2/24/2020	4/7/2020
A1240	Abst 773	2	JM	JASON	2/24/2020	4/7/2020
A1245	Abst 688	4	JM	JASON	2/24/2020	4/7/2020
A1250	Abst 694	4	JM	JASON	2/24/2020	4/7/2020
A1255	Abst 241	4	JM	JASON	2/24/2020	4/7/2020
A1260	Abst 627	4	JM	JASON	2/24/2020	4/7/2020
A1265	Abst 577	2	JM	JASON	2/24/2020	4/7/2020
A1270	Abst 479	3	JM	JASON	2/24/2020	4/7/2020
A1275	Abst 864	1	JM	JASON	2/24/2020	4/7/2020
A1280	Abst 786	1	JM	JASON	2/24/2020	4/7/2020
A1285	Abst 61	5	JM	JASON	2/24/2020	4/7/2020
A1290	Abst 432	11	JM	JASON	2/25/2020	4/7/2020
A1295	Abst 785	1	JM	JASON	2/25/2020	4/7/2020
A1300	Abst 674	1	JM	JASON	2/25/2020	4/7/2020
A1305	Abst 593	1	JM	JASON	2/25/2020	4/7/2020
A1310	Abst 640	2	JM	JASON	2/25/2020	4/7/2020
A1315	Abst 173	1	JM	JASON	2/25/2020	4/7/2020
A1320	Abst 234	3	JM	JASON	2/25/2020	4/7/2020
A1325	Abst 863	1	JM	JASON	2/25/2020	4/7/2020
A1330	Abst 492	13	JM	JASON	2/25/2020	4/7/2020
A1335	Abst 493	9	JM	JASON	2/25/2020	4/7/2020
A1340	Abst 905	1	JM	JASON	2/25/2020	4/7/2020
A1345	Abst 271	3	JM	JASON	2/25/2020	4/7/2020
A1350	Abst 494	7	JM	JASON	2/25/2020	4/7/2020
A1355	Abst 730	3	JM	JASON	2/25/2020	4/7/2020
A1360	Abst 504	19	JM	JASON	2/26/2020	4/7/2020
A1365	Abst 704	5	JM	JASON	2/26/2020	4/8/2020
A1370	Abst 332	10	JM	JASON	2/26/2020	4/8/2020
A1375	Abst 503	13	JM	JASON	2/26/2020	4/8/2020
A1380	Abst 161	4	JM	JASON	2/26/2020	4/8/2020
A1385	Abst 511	3	JM	JASON	2/26/2020	4/8/2020
A1390	Abst 389	2	JM	JASON	2/26/2020	4/8/2020



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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A1395	Abst 877	1	JM	JASON	2/26/2020	4/8/2020
A1400	Abst 288	2	JM	JASON	2/26/2020	4/8/2020
A1405	Abst 367	2	JM	JASON	2/27/2020	4/8/2020
A1410	Abst 910	1	JM	JASON	2/27/2020	4/8/2020
A1415	Abst 569	3	JM	JASON	2/27/2020	4/8/2020
A1420	Abst 608	7	JM	JASON	2/27/2020	4/8/2020
A1425	Abst 224	16	JM	JASON	2/27/2020	4/8/2020
A1430	Abst 622	18	JM	JASON	2/27/2020	4/8/2020
A1435	Abst 570	4	JM	JASON	2/27/2020	4/8/2020
A1440	Abst 208	1	JM	JASON	2/27/2020	4/8/2020
A1445	Abst 713	7	JM	JASON	2/27/2020	4/8/2020
A1450	Abst 659	10	JM	JASON	3/2/2020	4/9/2020
A1455	Abst 690	8	JM	JASON	3/2/2020	4/9/2020
A1460	Abst 702	2	JM	JASON	3/2/2020	4/9/2020
A1465	Abst 666	2	JM	JASON	3/2/2020	4/9/2020
A1470	Abst 714	5	JM	JASON	3/2/2020	4/9/2020
A1475	Abst 560	2	JM	JASON	3/2/2020	4/9/2020
A1480	Abst 537	8	JM	JASON	3/2/2020	4/9/2020
A1485	Abst 210	2	JM	JASON	3/2/2020	4/9/2020
A1490	Abst 705	10	JM	JASON	3/2/2020	4/9/2020
A1495	Abst 576	9	JM	JASON	3/2/2020	4/9/2020
A1500	Abst 308	6	JM	JASON	3/3/2020	4/9/2020
A1505	Abst 359	4	JM	JASON	3/3/2020	4/9/2020
A1510	DOTTIE BRANCH	32	JM	JASON	3/3/2020	4/9/2020
A1515	Abst 908	1	JM	JASON	3/3/2020	4/14/2020
A1520	Abst 538	3	JM	JASON	3/3/2020	4/14/2020
A1525	Abst 695	1	JM	JASON	3/3/2020	4/14/2020
A1530	Abst 778	1	JM	JASON	3/3/2020	4/14/2020
A1535	Abst 738	3	JM	JASON	3/3/2020	4/14/2020
A1540	Abst 312	3	JM	JASON	3/3/2020	4/14/2020
A1545	Abst 170	2	JM	JASON	3/3/2020	4/14/2020
A1550	Abst 848	6	JM	JASON	3/4/2020	4/14/2020
A1555	Abst 75	1	JM	JASON	3/4/2020	4/14/2020
A1560	Abst 156	1	JM	JASON	3/4/2020	4/14/2020
A1565	Abst 313	3	JM	JASON	3/4/2020	4/14/2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A1570	Abst 710	1	JM	JASON	3/4/2020	4/14/2020
A1575	Abst 837	1	JM	JASON	3/4/2020	4/14/2020
A1580	Abst 1194	1	JM	JASON	3/4/2020	4/14/2020
A1585	Abst 678	19	JM	JASON	3/4/2020	4/14/2020
A1590	Abst 698	2	JM	JASON	3/4/2020	4/14/2020
A1595	Abst 724	1	JM	JASON	3/4/2020	4/14/2020
A1600	Abst 732	1	JM	JASON	3/4/2020	4/14/2020
A1605	Abst 737	2	JM	JASON	3/4/2020	4/14/2020
A1610	Abst 734	1	JM	JASON	3/4/2020	4/14/2020
A1615	Abst 709	1	JM	JASON	3/4/2020	4/14/2020
A1620	Abst 836	11	JM	JASON	3/4/2020	4/14/2020
A1625	Abst 171	2	JM	JASON	3/4/2020	4/14/2020
A1630	Abst 870	1	JM	JASON	3/4/2020	4/14/2020
A1635	Abst 813	1	JM	JASON	3/4/2020	4/14/2020
A1640	Abst 404	1	JM	JASON	3/4/2020	4/14/2020
A1645	Abst 897	2	JM	JASON	3/4/2020	4/14/2020
A1650	Abst 686	2	JM	JASON	3/5/2020	4/14/2020
A1655	Abst 172	1	JM	JASON	3/5/2020	4/14/2020
A1660	Abst 334	11	JM	JASON	3/5/2020	4/14/2020
A1665	Abst 727	26	JM	JASON	3/5/2020	4/14/2020
A1670	Abst 682	1	JM	JASON	3/5/2020	4/14/2020
A1675	Abst 182	25	JM	JASON	3/5/2020	4/14/2020
A1680	Abst 247	14	JM	JASON	3/6/2020	4/14/2020
A1685	Abst 209	22	JM	JASON	3/6/2020	4/14/2020
A1690	Abst 555	24	JM	JASON	3/6/2020	4/14/2020
A1695	Abst 614	6	JM	JASON	3/9/2020	4/15/2020
A1700	Abst 808	1	JM	JASON	3/9/2020	4/15/2020
A1705	Abst 777	2	JM	JASON	3/9/2020	4/15/2020
A1710	Abst 270	1	JM	JASON	3/9/2020	4/15/2020
A1715	Abst 586	3	JM	JASON	3/9/2020	4/15/2020
A1720	Abst 382	1	JM	JASON	3/9/2020	4/15/2020
A1725	Abst 533	1	JM	JASON	3/9/2020	4/15/2020
A1730	Abst 650	13	JM	JASON	3/9/2020	4/15/2020
A1735	Abst 729	1	JM	JASON	3/9/2020	4/15/2020
A1740	Abst 287	9	JM	JASON	3/9/2020	4/15/2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A1745	Abst 45	33	JM	JASON	3/9/2020	4/15/2020
A1750	Abst 423	61	JM	JASON	3/10/2020	4/15/2020
A1755	Abst 427	42	JM	JASON	3/11/2020	4/15/2020
A1760	Abst 687	1	JM	JASON	3/11/2020	4/15/2020
A1765	Abst 549	17	JM	JASON	3/11/2020	4/15/2020
A1770	JACK LAND CO	12	JM	JASON	3/12/2020	4/15/2020
A1775	Abst 548	5	JM	JASON	3/12/2020	4/16/2020
A1780	Abst 355	3	JM	JASON	3/12/2020	4/16/2020
A1785	Abst 882	1	JM	JASON	3/12/2020	4/16/2020
A1790	Abst 847	3	JM	JASON	3/12/2020	4/16/2020
A1795	Abst 768	1	JM	JASON	3/12/2020	4/16/2020
A1800	Abst 552	3	JM	JASON	3/12/2020	4/16/2020
A1805	Abst 529	2	JM	JASON	3/12/2020	4/16/2020
A1810	Abst 672	5	JM	JASON	3/12/2020	4/16/2020
A1815	Abst 147	52	JM	JASON	3/13/2020	4/16/2020
A1820	Abst 609	19	JM	JASON	3/16/2020	4/16/2020
A1825	Abst 726	8	JM	JASON	3/16/2020	4/16/2020
A1830	Abst 584	5	JM	JASON	3/16/2020	4/16/2020
A1835	Abst 200	21	JM	JASON	3/16/2020	4/16/2020
A1840	Abst 595	10	JM	JASON	3/16/2020	4/16/2020
A1845	Abst 463	22	JM	JASON	3/17/2020	4/16/2020
A1850	Abst 545	2	JM	JASON	3/17/2020	4/16/2020
A1855	Abst 553	20	JM	JASON	3/17/2020	4/16/2020
A1860	Abst 707	3	JM	JASON	3/17/2020	4/16/2020
A1865	Abst 286	1	JM	JASON	3/17/2020	4/16/2020
A1870	Abst 140	3	JM	JASON	3/17/2020	4/16/2020
A1875	Abst 345	1	JM	JASON	3/17/2020	4/16/2020
A1880	Abst 196	4	JM	JASON	3/17/2020	4/16/2020
A1885	Abst 153	1	JM	JASON	3/17/2020	4/20/2020
A1890	Abst 861	1	JM	JASON	3/17/2020	4/20/2020
A1895	Abst 86	6	JM	JASON	3/17/2020	4/20/2020
A1900	Abst 337	17	JM	JASON	3/18/2020	4/20/2020
A1905	Abst 119	50	JM	JASON	3/18/2020	4/20/2020
A1910	Abst 605	30	JM	JASON	3/19/2020	4/20/2020
A1915	Abst 199	33	JM	JASON	3/19/2020	4/20/2020

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A1920	Abst 108	5	JM	JASON	3/20/2020	4/20/2020
A1925	Abst 509	26	JM	JASON	3/20/2020	4/20/2020
A1930	Abst 126	15	JM	JASON	3/20/2020	4/20/2020
A1935	Abst 329	2	JM	JASON	3/20/2020	4/20/2020
A1940	Abst 52	4	JM	JASON	3/20/2020	4/20/2020
A1945	Abst 606	9	JM	JASON	3/23/2020	4/20/2020
A1950	Abst 895	9	JM	JASON	3/23/2020	4/20/2020
A1955	Abst 805	1	JM	JASON	3/23/2020	4/22/2020
A1960	Abst 591	12	JM	JASON	3/23/2020	4/22/2020
A1965	Abst 590	4	JM	JASON	3/23/2020	4/22/2020
A1970	Abst 822	6	JM	JASON	3/23/2020	4/22/2020
A1975	Abst 826	5	JM	JASON	3/23/2020	4/22/2020
A1980	Abst 360	20	JM	JASON	3/23/2020	4/22/2020
A1985	Abst 791	9	JM	JASON	3/24/2020	4/22/2020
A1990	Abst 721	11	JM	JASON	3/24/2020	4/22/2020
A1995	Abst 223	12	JM	JASON	3/24/2020	4/22/2020
A2000	Abst 872	2	JM	JASON	3/24/2020	4/22/2020
A2005	Abst 856	1	JM	JASON	3/24/2020	4/22/2020
A2010	Abst 860	6	JM	JASON	3/24/2020	4/22/2020
A2015	Abst 685	7	JM	JASON	3/24/2020	4/22/2020
A2020	Abst 886	1	JM	JASON	3/24/2020	4/22/2020
A2025	Abst 739	4	JM	JASON	3/24/2020	4/22/2020
A2030	Abst 681	2	JM	JASON	3/24/2020	4/22/2020
A2035	Abst 717	1	JM	JASON	3/24/2020	4/22/2020
A2040	Abst 677	2	JM	JASON	3/24/2020	4/22/2020
A2045	Abst 697	8	JM	JASON	3/25/2020	4/22/2020
A2050	Abst 884	5	JM	JASON	3/25/2020	4/22/2020
A2055	Abst 894	3	JM	JASON	3/25/2020	4/22/2020
A2060	Abst 774	4	JM	JASON	3/25/2020	4/22/2020
A2065	Abst 311	1	JM	JASON	3/25/2020	4/22/2020
A2070	Abst 831	2	JM	JASON	3/25/2020	4/22/2020
A2075	Abst 790	2	JM	JASON	3/25/2020	4/22/2020
A2080	Abst 879	3	JM	JASON	3/25/2020	4/22/2020
A2085	Abst 51	8	JM	JASON	3/25/2020	4/22/2020
A2090	Abst 851	8	JM	JASON	3/25/2020	4/22/2020

# Reappraisal Schedule - Land

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
A2095	MS WR TIMMONS	16	JM	JASON	3/25/2020	4/22/2020
A2100	CC GUNN	6	JM	JASON	3/26/2020	4/22/2020
A2105	H F TRAHIN	12	JM	JASON	3/26/2020	4/22/2020
A2110	T L CROWSON	1	JM	JASON	3/26/2020	4/22/2020
A2115	R M EDWARDS	1	JM	JASON	3/26/2020	4/22/2020
A2120	RILEY JONES	5	JM	JASON	3/26/2020	4/22/2020
A2125	C JONES	2	JM	JASON	3/26/2020	4/23/2020
A2130	WM BLYTHE	7	JM	JASON	3/26/2020	4/23/2020
A2135	O LUCKETT	4	JM	JASON	3/26/2020	4/23/2020
A2140	A B & M	21	JM	JASON	3/26/2020	4/23/2020
A2145	J A PRUITT	9	JM	JASON	3/27/2020	4/23/2020
A2150	CONS E PI & M CO	5	JM	JASON	3/27/2020	4/23/2020
A2155	E MUNOZ	9	JM	JASON	3/27/2020	4/23/2020
A2160	J McGOWAN	8	JM	JASON	3/27/2020	4/23/2020
A2165	P WHITT	7	JM	JASON	3/27/2020	4/23/2020
A2170	T DOYNE	3	JM	JASON	3/27/2020	4/23/2020
A2175	D B BROOKS	18	JM	JASON	3/27/2020	4/23/2020



## Reappraisal Schedule - Bus Pers Prop

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Route	Description	Parcels	Sch Appr	Actual Appr	Target Date	Complete Date
P416	FM 416 LAKE	72	SN	SN	9/12/2019	9/12/2019
PBUFF	FM 489	39	SN	SN	9/19/2019	9/17/2019
PDEW1	HWY 179	55	SN	SN	9/27/2019	9/17/2019
PDONI	FM 80, FM 489	39	SN	SN	10/3/2019	9/23/2019
POISD	HWY 79, FM 1848, FM 489	18	SN	SN	10/8/2019	9/24/2019
PST01	Main, Lubbock, FM 3059	31	SN	SN	10/10/2019	9/25/2019
PTG84	HWY 84, FM 1367,FCR 930,FCR 933	124	SN	SN	10/31/2019	10/3/2019
PTOT1	FM 533, E Loop 255	74	SN	SN	11/15/2019	10/8/2019
PTOT2	Main St	49	SN	SN	11/26/2019	10/22/2019
PTOT3	Main St	21	SN	SN	12/3/2019	10/23/2019
PTOT4	North side of Main Residential area	19	SN	SN	12/5/2019	10/31/2019
PTOT5	NORTHLINE,CYPRESS,8THMAGNO	54	SN	SN	12/16/2019	11/5/2019
PTSD1	FCR 941 & HWY 84	30	SN	SN	12/19/2019	11/12/2019
PTSD3	Deleted/Combined with route PTOT1	11	SN	SN	1/6/2020	10/30/2019
PTSD4	FM 1451,FCR 781,FCR 764,	30	SN	SN	1/9/2020	11/13/2019
PWISD	FM 27, FM 80	28	SN	SN	1/16/2020	11/19/2019
PWORT	Wortham City	93	SN	SN	1/30/2020	1/8/2020

