MISSION STATEMENT
The Tarrant Appraisal District Mission, as a political subdivision of the State of Texas is to place a market value, for ad valorem purposes, on all taxable property within the District. To perform additional value related services as required by law and provide the highest possible quality information and services to the tax entities, public and the State of Texas in the most cost effective manner.

ADDRESS
2500 Handley-Ederville Road
Fort Worth, Texas 76118-6982

OFFICE HOURS
8:00 AM to 5:00 PM, Monday-Friday, except for holidays.

Table Of Contents

Manual
Property Tax System Overview .......................................................... 1
Tax Year Calendar ............................................................................. 3
Appraisal of Residential Property
Residential Mass Appraisal
Highest and Best Use Analysis
Residential Property Discovery
Executing the Workflow
Data Collection .............................................................................. 5
Field Requirements
New Construction Unoccupied Improvements
Occupied Improvements
Measuring Improvements
Data Entry
Property Data
Advancing Permits in the Workflow .............................................. 6
Quality Control
Field Data Entry Checks
NCD Toolbox
Visual Analysis
Data Mart Queries for Value Data Clean up
Value Accuracy Report
Edit Checks
Market Analysis
Sales Ratio Studies
Local Cost Modifier
Complex Properties
Neighborhood Code Adjustments ................................................... 7
Valuation
Approaches to Value
Residential Cost Approach
Residential Sales Comparison Approach (Market Data)
Residential Land Sales Comparison Approach (Market Data)........ 8
Land Value by Allocation
Builders Inventory
Basic Formula for Valuation of Residential Property ...................... 9
Residential Cost Approach for Improvements and
Attached Features RCNLD Value Buildup ...................................... 10
Residential Cost Approach for Features Unattached
to the Improvement RCNLD Value Buildup
Residential Cost Approach for Land Line Value (LV) Buildup
Residential Cost Approach Total Site Value ..................................... 11
Residential Improved Properties Sales Comparison Approach .... 12
Residential Improved Properties Equity Comparison Approach .... 13
Residential Vacant Land Sales Comparison Approach ................. 14
Residential Informal Appraisal Review
Appraisal Review Board Procedures .............................................. 15

Appendix
Class Codes (State Use Codes)
Site Class ....................................................................................... 16
Site Adjustments
Appraisal Site Flag Types
Improvement Components
Improvement Types
Building Improvement
Styles ........................................................................................... 17
Year Built
Effective Year (EYOC)
Percent Complete (PCTC)
Construction Class
Occupancy
Quality
Condition
Improvement Relationships
Building Name
Features ....................................................................................... 18
Neighborhood Code Breakdown
Neighborhood Codes
Land Types .................................................................................... 19
Land Adjustments
Land Use Types
Land Uses (Agricultural Land)
Valuation Codes
Primary valuation Methods ............................................................. 20
Sales Comparison Models
Notes Key Word Filters
Inspection Reasons
Inspection Types
Permit Types
Permit Status
Issuing Agencies
Change Reasons ........................................................................... 21
Glossary ......................................................................................... 22
Notes ............................................................................................... 24
Effective: 1/1/2020

PROPERTY TAX SYSTEM OVERVIEW

General Information
Property values for taxing purposes have been locally determined by appraisal districts in Texas since 1980. Property taxes in Texas are the primary source of revenue for school districts and local jurisdictions.

Residential properties are taxed ad valorem (according to value). The residential department is responsible for determining the market value for all of the residential properties in Tarrant County (around 600,000 residential properties).

Through mass appraisal, as defined by the Uniform Standards of Professional Appraisal Practice (USPAP) (the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing), to value residential properties in Tarrant County. Tarrant County Appraisal District (TAD) achieves this by applying the use of a mass appraisal model (a mathematical expression of how supply and demand factors interact in a market) to the properties on the Tarrant County appraisal records (list of taxable properties). TAD then sends out property value notices to taxpayers allowing them to protest appraised market values determined by TAD.

When TAD sends out property value notices it also sends the appraisal records to the Tarrant County Appraisal Review Board (TARB). The ARB then hears taxpayer protests of the information on the appraisal records. Once the ARB approves 95% (90% with approval from TADs board of directors) of an appraisal records for the 57 taxing units (34 cities, 15 school districts, and 8 county/special districts) in Tarrant County it is then certified and sent to the taxing units as an appraisal roll.

The taxing units determine the tax rate that will need to be applied to taxable values on the appraisal roll to meet their budget. The tax rate is submitted to the governing bodies of the taxing units to be approved.

Note: If property values go down and the taxing units still need the same amount of money to operate the tax rate will go up. If property values go up the tax rate may remain the same, go up or in some instances the tax rate will go down.

The approved tax rate is then given to the tax assessor to calculate the taxes (levy) on each property on their appraisal roll for that tax year thus creating the tax roll. The tax roll is sent to the taxing units governing bodies for approval and the approved roll is then sent to the tax collector to generate tax bills and collect/account taxes. In some counties there is only a tax assessor/collector and not 2 different entities performing the above duties (as in Tarrant County).

Appraisal District continued:

Chief Appraiser
The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling all appraisal district operations to complete the following duties:
- Discover, list and appraise taxable property
- Determine exemptions and special appraisals
- Organize periodic reapraisals
- Notify taxpayers, taxing units, and the public on matters that affect property value

All this is done to reach the ultimate goal of producing the appraisal roll for taxing units (listing of all the taxable property within the county’s boundaries). The Chief Appraiser is appointed by the board of directors (if an individual is more than 60 days delinquent on their property taxes they cannot serve as the chief appraiser or on the board of directors).

The Tarrant Appraisal District is organized into eight primary departments and director heads each department:
- Administration
- Support Services
- Information Services
- Customer Service
- Land Management
- Commercial Appraisal
- Business Personal Property Appraisal
- Residential Appraisal

Administration
Function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities maintenance and mail service.

Support Services
Process deed changes, collects applications for exemptions and applies changes to accounts accordingly.

Information Services
Manages the upkeep of the TAD computer servers, the TAD website and other electronic devices TAD uses in daily operations.

Customer Service
Help taxpayers when they come in to the TAD main office and make sure that they are put in contact with the correct members of the TAD staff to assist them in their needs.

Land Management
Keep all of the TAD system maps plat information current with the information provide to TAD by the cities throughout Tarrant County.

Commercial Appraisal
Commercial Appraisal has three work divisions:
- Commercial Real Property Appraisal including complex commercial appraisal/abatement
- Commercial Research
- Reporting and Litigation/Arbitration

Business Personal Property Appraisal
Business Personal Property Appraisal includes:
- BPP
- Research
- Utilities
- Minerals

Residential Appraisal
Residential Appraisal includes:
- Residential Appraisal
- Residential Research
- Agricultural Land Valuation
- Special Districts
- Junior College District
- Hospital District
- Municipal Utility District

There may be several tax units that tax a property. The governing bodies of each taxing unit (city councils, county commissioners courts, school boards, trustees or directors) adopt tax rates annually (typically in August/September). The taxing unit’s budget set by the governing body determines the tax rate that will be applied by that taxing unit to property values. Changes in property values on the appraisal roll, submitted by the Chief Appraiser, may affect the tax rate that is applied to property values so that a taxing unit may fund its budget and to pay its long-term debt. The total taxes collected increases when government spending increases.

Major Administrators & Agencies of the Property Tax System

Appraisal District
There are 254 county appraisal districts (CADs), 253 if you take into account that Potter and Randall counties utilize the same CAD. Appraisal Districts are independent political subdivision and must follow applicable laws. Tarrant Appraisal District (TAD) is a governmental body of the State of Texas created effective January 1, 1980. Each CAD is responsible for discovering, listing and appraising all of the property at 100% market value within its boundaries as required by law for taxing purposes.

Board of Directors
The board of directors is elected by the taxing units as the governing body of the appraisal district. A five member board of directors is appointed by the taxing units within the boundaries of Tarrant County. The Tarrant County assessor-collector also serves on the board but is a nonvoting member.

The board of directors establishes the appraisal office, appoints a chief appraiser, in most counties it appoints an Appraisal Review Board (this is done by an administrative judge in Tarrant County and other larger counties), appoints a tax payer liaison officer, make general policy, provide for necessary services and approve the appraisal district budget.

Taxing Units
The local governmental entities with the legal authority to impose property taxes (sec. 1.04[12]) are the taxing units. The following are examples of taxing units:
- Counties
- School Districts
- Incorporated Cities
- Special Districts
- Junior College District
- Hospital District
- Municipal Utility District

Appeal processes include:
- Junior College District
- Hospital District
- Municipal Utility District
**Taxing Units Continued:**
The governing body of the taxing unit identifies its needs and prepares a budget to meet these needs. A public hearing must be held on the proposed budget, and it must be made available for tax payers to view. If the budget requires more property tax revenue than its proceeding year, the amount of the proposed increase must be included in the public notice of the budget hearing thus allowing tax payers to voice their opinion and ask questions about the increase.

Once a budget is adopted the governing body must determine what tax rate needed to produce the amount needed based on the appraisal roll values. The taxing units typically begin the 1st step towards adopting a tax rate by publishing the effective tax rate, rollback tax rate and proposed tax rate in early August. The taxing unit will then hold 1 or more public hearings on the proposed rate before adopting the tax rate.

If a tax rate higher than the effective rate or rollback rate is adopted tax payers can file a petition for an election to reduce the tax rate to the rollback rate. If the majority votes in favor of the rollback rate the tax rate is reduced to the rollback immediately.

**Assessor-Collector**
Counties elect a tax assessor-collector for the county (some counties elect a spate person for assessor and collector). The Assessor calculates the taxes, prepares the tax roll and generates the tax bill and the Collector collects and accounts for all taxes. A person who is performing both of these duties is the Assessor-Collector. The tax assessor combines tax rates and certified taxable values to produce the taxable liability for each property on the certified tax roll and sends out the tax bills on October 1st. The tax collector is responsible for collecting and accounting for them.

**State Agencies**

**Comptroller of Public Accounts: Property Tax Assistance Division**
The primary duty of the Comptroller of Public Accounts office is to collect all tax revenue to the State of Texas and maintain the state’s finances (essentially the comptroller is the states accountant). Another one of the comptroller’s duties is to oversee the Property Tax Assistance Division. The Property Tax Division was brought into the office of the Comptroller in 1991 and was then renamed the Property Tax Assistance Division in 2000. The purpose of this division of the Comptroller’s office is to give technical assistance to local property tax administrators and provide information about property taxation to the public. Two of PTAD’s major responsibilities are to conduct a study of property values and the accuracy of appraisals in each school district and appraisal district every two years and perform audits to review each CAD’s operating standards (methods, procedures, taxpayer assistance) every two years. These two studies are known as the Property Value Study and the Methods Assistance Program and are done alternately every other year.

The Property Value Study (PVS) performed on the school districts every other year (approximately half each year). This is done to ensure equal distribution of state funding for public education and to provide data to tax payers, school districts, appraisal districts, and Legislature with useful information about property values.

The Methods and Assistance Program (MAP) is the Property Tax Assistance Division complying with Tax Code Section 5.102, requiring the Comptroller’s office to conduct a review of all appraisal districts every two years addressing the following four issues:

- Governance
- Tax Payer Assistance
- Operating Standards
- Appraisal Standards, Procedures and Methodologies

Preliminary review results are sent to the chief appraisers on September 1st or as soon as they are available thereafter. The review is then completed (no later than December 31st) and the final results are published to the PTAD website. The appraisal district and its board of directors then have one year to take action on the on the recommendations in the report or the district will be referred to the Texas Department of Licensing and Registration.

**Texas Education Agency**
The Texas Education Agency (TEA) is responsible for the oversight of public primary and secondary education in the state of Texas, involving both the over 1,000 individual school districts in the state as well as charter schools.

Although school districts are independent governmental entities, TEA has the authority to oversee a district’s operations (either involving an individual school or the entire district) if serious issues arise. This includes some rule making authority over the school district tax rate adoption.

**Texas Department of Licensing and Regulation**
The Texas Department of Licensing and Regulation (TDLR) is the state’s umbrella occupational licensing agency responsible for the regulation of 24 occupations and industries including property tax consultants and property tax professionals.

---

**Helpful Phone Numbers:**

<table>
<thead>
<tr>
<th>TAD Numbers:</th>
<th><a href="http://www.tad.org">www.tad.org</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Main Switchboard</td>
<td>(817) 284-0024</td>
</tr>
<tr>
<td>Appraisal Review Board</td>
<td>(817) 284-8884</td>
</tr>
<tr>
<td>Business Personal Property</td>
<td>(817) 284-9101</td>
</tr>
<tr>
<td>Mineral Leases Contact Pritchard &amp; Abbot</td>
<td>(817) 926-7861</td>
</tr>
<tr>
<td>Commercial Properties &amp; Tax Agents</td>
<td>(817) 284-3697</td>
</tr>
<tr>
<td>Exemptions</td>
<td>(817) 248-4063</td>
</tr>
<tr>
<td>Ownership &amp; Mailing Address Changes</td>
<td>(817) 284-4063</td>
</tr>
<tr>
<td>Residential Appraisal</td>
<td>(817) 284-3925</td>
</tr>
<tr>
<td>Geo-Reference Desk (Addressing)</td>
<td>(817) 595-6123</td>
</tr>
</tbody>
</table>

**Tarrant County Tax Office** www.tarrantcounty.com

<table>
<thead>
<tr>
<th>Phone Number</th>
<th>(817) 884-1100</th>
</tr>
</thead>
</table>

**Grapevine-Colleyville ISD/City Tax Office**

<table>
<thead>
<tr>
<th>Phone Number</th>
<th>(817) 481-1242</th>
</tr>
</thead>
</table>

**Surrounding County Appraisal Districts**

| Parker County Appraisal District | (817) 596-0077 |
| Johnson County Appraisal District | (817) 558-8100 |
| Dallas County Appraisal District | (214) 631-0502 |
| Denton County Appraisal District | (940) 349-3800 |
| Wise County Appraisal District | (940) 627-3081 |

**Eff. 1/1/2020**
January

1. Last date that taxable values (except for homesteads), including improvements, for tax year 2020 are due to the tax assessor for the year ending June 30, 2020 (Sec. 22.01(d)).

2. Last date that property owners to file and submit applications for homestead exemptions under Sec. 11.43 for tax year 2020 (Sec. 11.43). (Note: Some homestead applications may be filed after May 15 to claim a homestead exemption for the current tax year.)

3. Last day for filing applications for allocation under Secs. 21.03, 21.031, 21.05 or 21.055 for tax year 2020 (Sec. 21.03). (Note: Some applications for these allocations may be filed after May 15 to claim an allocation for the current tax year.)

4. Last day for property owners to file application for allocation under Sec. 21.06 for tax year 2020 (Sec. 21.06). (Note: Some applications for this allocation may be filed after May 15 to claim an allocation for the current tax year.)

5. Last day for property owners to file application for Sec. 11.22 exemption for tax year 2020 (Sec. 11.22). (Note: Some applications for this exemption may be filed after May 15 to claim an exemption for the current tax year.)

6. Last day for taxing units' first quarterly payment for CAD budget for next year (Sec. 6.06(e)).

7. Last day for property owners to apply for CAD board for next year (Sec. 23.13(d)).

8. Last day for CAD board to pass resolution to change finance method, subject to taxing unit's unanimous consent (Sec. 6.061(a)).

9. Last day for a religious organization that has been denied an 11.20 exemption because of its charter to amend the organization's charter to allow for the issuance of bonds (Sec. 11.11(n)).

10. Last day for CAD board to adopt resolution to change CAD finance method, subject to taxing unit's unanimous approval. Period ends before Aug. 15 (Sec. 6.06(j)).

11. Last day for taxing units' third quarterly payment for CAD budget for the current year (Sec. 6.06(j)).

12. Last day for a taxing unit to levy property taxes for the current year (Sec. 26.12(d)).

13. Last day for CAD board to adopt CAD budget for the current year (Sec. 6.01(a)).

February

1. Last day for motor vehicle, vessel and outboard motor manufacturers and heavy equipment and manufactured housing dealers to file their dealer's inventory declarations (Secs. 23.12(f), 23.12(f)4, 23.12(f)5, 23.12(f)7).

2. Last day for sale of or age 65 or older homeowners or disabled veterans and their surviving spouses qualified for Sec. 11.22 exemptions to provide notice of intent to pay by installment and pay the first installment of homestead property taxes if the property owner has missed the March 1 deadline for notice (Sec. 11.22). When homestead property taxes have different installment notice and payment deadlines, this deadline also applies to partially disabled veterans and their surviving spouses with homesteads donated from charitable organizations (Secs. 31.031(a) and 31.031(j)).

3. Last day for homeowners and qualified businesses whose properties were damaged in a disaster within a designated disaster area to pay the first installment of taxes with Feb. 1 delinquency dates, if using installment payment option. Other delinquency dates have different notice and payment deadlines (Sec. 31.031(b)).

4. Last day for CAD board to publish notice of the capitalization rate to be used in that year to appraise property at low- and moderate-income housing exemption (Sec. 11.1825).
<table>
<thead>
<tr>
<th>Current Tax Year</th>
<th>Following Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>JANUARY 1ST DATE OF APPRAISAL</strong></td>
<td><strong>JULY 1ST LAST DAY TO FILE PROTESTS ON 25.25% &amp; FAILURE TO DELIVER NOTICE</strong></td>
</tr>
<tr>
<td><strong>FEBRUARY 1ST UNPAID TAXES ARE DELINQUENT AND PENALTIES &amp; INTEREST BEGIN</strong></td>
<td><strong>OCTOBER 1ST TAX BILLS ARE MAILED OR AS SOON AS PRACTICABLE</strong></td>
</tr>
<tr>
<td><strong>JULY 25TH CHIEF APPRAISER CERTIFIES THE APPRAISAL ROLL</strong></td>
<td><strong>JULY 20TH ARB APPROVES THE APPRAISAL RECORDS</strong></td>
</tr>
<tr>
<td><strong>ARB HEARINGS</strong></td>
<td><strong>INFORMAL RESIDENTIAL PROPERTY VALUE DISCUSSIONS CONTINUED FOR ACCOUNTS WITH A PROPERTY VALUE PROTEST ON FILE WITH THE ARB TO EXPEDITE THE HEARING PROCESS</strong></td>
</tr>
<tr>
<td><strong>APRIL 1ST-15TH RESIDENTIAL VALUE NOTICES MAILED</strong></td>
<td><strong>MAY 15TH PROPERTY VALUE PROTEST DEADLINE</strong></td>
</tr>
<tr>
<td><strong>LAST WEEK OF MARCH, CALM BEFORE THE STORM</strong></td>
<td><strong>3RD WEEK IN MARCH, BEGIN NEW MEMBER TRAINING AND RESIDENTIAL TRAINING FOR VALUE NOTICE SEASON</strong></td>
</tr>
<tr>
<td><strong>GABLE CALCULATIONS, PROPERTY VALUE REVIEWS, MARKET ADJUSTMENTS AND DATA CLEANUP</strong></td>
<td><strong>END OF FEBRUARY BEGINNING OF MARCH, FINALIZE MARKET ADJUSTMENTS AND DATA CLEANUP</strong></td>
</tr>
<tr>
<td><strong>JANUARY 1ST COLLECTION</strong></td>
<td><strong>COLLECTION PHASE OCTOBER 1ST - JANUARY 31ST</strong></td>
</tr>
</tbody>
</table>

**Remainder of 2020:**
- July 1st - 20th collection period for delinquent amount of taxes, penalties, and interest. Failure to send or receive a bill does not affect the validity of the tax, penalty, and interest. Tax due date, existence of a lien, or any procedures.
- Delinquent notices and penalties.
Appraisal Of Residential Property

Residential Mass Appraisal:
The TAD Residential Department is responsible for the valuation for hundreds of thousands of residential properties each year as of January 1st, making it impossible for individual valuation of each residential property every year. To complete the valuation of the large volume of properties in Tarrant County the TAD Residential Department utilizes mass appraisal. As defined by the Appraisal Foundation mass appraisal is “the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing.”

Highest and Best Use Analysis
For a property to be appraised by the TAD Residential Department the highest and best use of the property must be deemed as residential. The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best remain residential, further highest and best analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic miss-improvements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties. Once the highest and best use has been determined the population of properties included, are appropriately adjusted in order to determine market value.

Disaster Assistance
Tax Code Section 6.053 requires a chief appraiser to comply with any request by a federal, state, or local government emergency management authority to provide information and assistance pertinent to disaster mitigation or recovery, including assisting in the estimation of damage from an actual or potential disaster event.

RESIDENTIAL PROPERTY DISCOVERY
The Tarrant Appraisal Districts (TAD) residential department begins discovery procedures after July 25 or after TADs chief appraiser certifies the appraisal roll.
The residential appraisal staff consistently, accurately, professionally and thoroughly measures new construction, remeasures existing improvements, amends existing property records and updates land parcel information every year. This is accomplished through regular field inspections and the assistance of collecting data from the following:
- Building permits
- Biennially updated aerial imagery (Pictometry)
- GIS analysis tools
- Deeds and other court house records
- Market sales

TADs Residential Appraisal Department uses the information collected from the list above and observations made during field inspections to create permits that are imported or added to the CAMA System. All of the imported permits together create the Workflow to be executed prior to appraisal notice generation every year.

Executing the Workflow
The CAMA System Workflow is delegated by the Residential Appraisal Manager with the help of a few appraisers.

In order to keep track of all of the work that needs to be done, the work that has been done and to prevent more than one field appraiser working the same permit, the Workflow is organized into a Driving Report. The Driving Report is managed by the Residential Appraisal Manager. Property record cards (PRCs) are generated from the driving report and distributed to field appraisers every week and may be accompanied by a neighborhood map or maps. After a permit in the Workflow is completed and there is no need for a recheck, the permit is advanced in the workflow for Quality Control.

Driving Reports
The Workflow can be sorted and filtered in many ways allowing it to be organized in greater detail. The filtered and sorted Workflow is referred to as the Driving Report. The Driving Report provides an image of where major activity is in the county, it helps ensure properties an appraiser is sent out to will be in the same vicinity and not have to drive long distances between working permits in the field.

Driving Report Spreadsheet:

GIS Neighborhood Maps
The GIS neighborhood maps can be used in many ways. The most common way is to track new construction in developing neighborhoods. By crossing off the lots as improvements are worked and entered into the system it helps prevent multiple appraisers working the same property. Only one map for each neighborhood is printed out. The neighborhood maps are checked out by appraisers when working on permits in the corresponding neighborhood map.
The GIS maps can also be used by an appraiser to make sure there are not any irregularities in quality and land value in an area. This ensures uniformity in neighborhoods and can also point out areas that are in need of reappraisal. Using GIS in correlation with Aerial Photography appraisers can also quickly check that all pools and outbuildings are picked up and in the system. This tool is valuable when working properties in the county that do not need building permits for improvements.

Data Collection
Data collection is accomplished by appraisers performing property field checks on the permits in their driving report and making observations of the surrounding properties while in the field. At a minimum, every account’s field sheet should include the Appraiser Name, the Date the inspection was done, and all data fields are verified and documented to January 1st status. It is important to correctly identify and record all essential information for the property on the Property Record Card (PRC) or directly into the CAMA System. See the basic PRC layout below:
Field Requirements:

Cell Phone ★ MUST BE ON WHEN IN THE FIELD★
Prior to the first initial workday in the field, verify cell phone is working properly and that the number is provided and confirmed with residential supervisors. Always leave cell phone on during work hours when in the field. If contact is required by a department manager and is unable to be made because the number on file is not current or the cell phone is off, it will be considered a failed spot check. It is the individual appraiser’s responsibility to maintain current contact information with residential department management. Required contact information includes a cell phone number, an emergency contact name, and phone number and a description of the vehicle (including the license plate number) they will be driving while in the field.

Off-Site Work Locations During Business Hours
In the “Mapsco Fort Worth Street Guide” (prior to the map pages) there is a listing of public libraries in and around Tarrant County in alphabetical order by city. The libraries in an appraiser’s fieldwork area are authorized work locations when away from TAD and in need of an indoor workspace.

Proper Identification

Badge
Appraisers in the field should be wearing their Tarrant Appraisal District issued badge around their neck on a lanyard or clipped to their shirt before approaching any property. The badge should always be visible so property owners, law enforcement and security can identify the appraiser.

Car Signs
The Tarrant Appraisal District magnetic car signs should be applied to the appraiser’s vehicle upon entering a neighborhood and before approaching any property. Property owners should be able to identify the appraiser vehicle as being from TAD. This also allows law enforcement/security to see that an appraiser is on the property or in the area if multiple homes are being measured or re-inspected in a concentrated area.

NOTE: The magnetic car signs are not designed to stay on when traveling at high speeds. If an appraiser is driving from one neighborhood/property to another it is recommended that the car signs be removed during the transition and placed back on the vehicle just before arriving at the next location.

Approaching a Property

Prepare Documentation & Review Property Information
Make sure you have the correct field worksheet ready and review property information. While approaching the property, take note the nature of the property and take note of pertinent questions about the property and the condition.

Arriving at the Door
Go directly to the front door.
➢ Ring doorbell and knock firmly.
   o Take a step back away from the door. People are unlikely to open a door to a stranger if he/she is close enough to pounce on them.
   o People respond positively to being called by name. If you are using preprinted documents that have the ownership information, greet the occupant by name.
   o Tactfully explain your purpose (A short, factual statement identifying yourself, and what you are there to do).
   o Ask permission to inspect the property and to insure that the records are complete and accurate.
   o Conduct your work in a polite and professional manner.

Example Greeting:
“Good Morning! Are you Mr. Mrs.________?” Answer could be yes or no.
   o Yes as response: “Good!”
   o No as response: “Is this the residence?” Answer will be yes.
   o My name is ______. I work for the Tarrant Appraisal District. I’m here to review the property and remeasure to ensure that our information is correct and to eliminate errors in the property valuation.
   o If the owner/occupant says that they are busy inform them it will only take a few minutes to measure.
   o If the owner/occupant is unsure of your identity give them the office phone number and hand them your business card and request they call to confirm your identity.

TAD APPRAISERS NEVER ENTER AN OCCUPIED HOUSE!
If the occupant indicates an interior problem they may e-mail photos of the problem to res@tad.org. If that is not acceptable inform the occupant that they may call TAD and request an interior inspection which may or may not be granted at the discretion of the Residential Department Director.

2 appraisers need to be present when interiors are being reviewed.

Summary:
Introduction:
➢ Remain polite at all times.
➢ Remind yourself to communicate in a friendly, clear, brief manner.
➢ Do not pledge with or tease people.
➢ Do not be defensive; you have no reason to be ashamed of your work.
➢ Do not be aggressive; you are there to ask permission to inspect.

Request Permission
Note: Most people will agree with little objection. Ask the most pertinent questions about the interior features and ask if it would be all right to measure the outside of the house (this is almost never refused). To accurately measure and work on smaller and sub-level areas, ask the owner if a recent Fee appraisal or plans are available. Request permission and explain necessity of accurate information.
If the owner refuses permission to measure:
➢ Excuse yourself immediately.
➢ Leave the property.
➢ From the road, estimate the exterior based on outside observation and estimate any incorrect or missing data based on similar houses in the area using common sense.
➢ Mark your field worksheet “estimated, owner refused measurement”

In All Cases
➢ Be sure to inspect all portions of the structure.
➢ Make note of any UNUSUAL circumstances:
   o That you feel are significant and cannot be effectively noted elsewhere on the field work sheet.
   o That the property owner brings to your attention and wishes noted.

Back In Your Car
➢ Review all data on your field worksheet.
➢ Complete and square the sketch.
➢ Re-check the complete field worksheet before leaving the property.
If an omission is detected, do not guess, return to the property and knock on the door.

New Construction Unoccupied Improvements:
Measuring unoccupied new construction is the preferred time to measure a property. All floors are accessible for the appraiser to measure and no estimation is required, but this is not always possible. When working a permit or picking up new construction before occupation of the home, the appraiser is to note the following information on the field sheet or directly into the system:

- Class Code
- Site Class
- Notes on any observations
- Land
- Sketch
- Building Characteristics
- Improvement Type
- Effective Year
- Style
- Quality
- Very Complete
- Note of any applicable adjustments

NOTE: There may be more than one building on a property and Building Characteristics/Unit Counts/Structural Elements will need to be recorded for each. There may also be several features on a property and Year Built/Percent Complete/Quality/Condition will have to be recorded for each individual feature.

Occupied Improvements:
When working a permit or picking up occupied new construction the appraiser is to note the following information on the field sheet or directly into the system:

- Class Code
- Site Class
- Notes on any observations
- Land
- Sketch
- Building Characteristics
- Improvement Type
- Effective Year
- Style
- Quality
- Very Complete
- Note of any applicable adjustments

NOTE: There may be more than one building on a property and Building Characteristics/Unit Counts/Structural Elements will need to be recorded for each. There may also be several features on a property and Year Built/Percent Complete/Quality/Condition will have to be recorded for each individual feature.

Measuring Improvements:
Our goal is to accurately measure new and existing structures. When all measurements are complete, be sure that the total of all the wall measurements do not exceed the total over-all length and width of the home. If the sum of the wall dimensions exceeds the overall length or width.
You SHOULD NOT estimate any part of any structure unless:
- You are denied access to the property by the owner, a fence or etc.
- You are unable to measure all or part of the structure because it’s occupied and no one is home, (garage, 2nd floor)
- You are concerned about your personal safety (dogs, or any other type of danger

Estimated measurements should be noted in CAMA system with the reason it was estimated.

Using patterns in a track sub-division for submission of verified measurements on a structure (new or re-measure) IS NOT acceptable.

Every structure is to be measured and verified individually with a tape measure. You should understand that using a recent (within 6 months) Fee Appraisal sketch performed by a certified Fee Appraiser is acceptable for TAD use in determining measurements for TAD purposes.

There are several ways an appraiser can measure a property and each appraiser must find the approach that works best for them.

Reappraisal of Property in Disaster Areas:
When requested by a local taxing unit, an appraisal district is required to complete a reappraisal as practicable of all property damaged in a disaster if the area is declared a disaster area by the Governor under Tax Code Section 23.02. The appraisal record must include:
- the date of the disaster;
- the appraised value of the property after the disaster; and
- an indication of the taxing units to which the reappraisal applies if the reappraisal was not authorized by all taxing units in which the property is located.

The local taxing unit requesting the reappraisal must pay all the costs involved. If more than one taxing unit requests the reappraisal, all requesting taxing units share the costs based on the proportion of tax imposed in the affected locality in the preceding year. For reappraised property, the taxes are prorated for the year the disaster occurred. The local taxing unit assesses taxes prior to the date the disaster occurred based on the market value as of Jan. 1. Beginning on the date of the disaster and for the remainder of the year, the taxing unit applies its tax rate to the reappraised market value of the property.

Data Entry
The data collected when the property is inspected is entered into the CAMA system by an appraiser when the inspection is being done or at a later time from data collected and notes on the field PRC (property record card) or field sheet.

Property Data:
Property data for an Account is entered into the CAMA System on the RPA Main Page. Each account has its own RPA Main Page even though the Appraisal Site may be made up of multiple PINS. The RPA Main Page is located in Property Characteristics (a part of the Valuation Module).

Advancing Permits in the Workflow:
Once an appraiser inspects the property, enters the data, and changes the permit status in the CAMA System, the appraiser then advances the permit to the Res QA Workflow for quality control so their work can be reviewed. After being reviewed, the permit is then advanced as complete out of the Workflow or sent to the individual field appraisers Workflow for revisions.

Eff. 1/1/2020
Quality Control

Field Data Entry Checks:
Support staff enters the account number on the field sheet to review the data entered by the appraiser for accuracy. Information is checked for accuracy on the following tabs:
- Value Distribution
- Site Data
- Buildings
- Features

Data Mart Queries for Value Data Clean Up:

Data Quality Audit
- Neighbors without market adjustments are reviewed.
- Properties without land values are checked.
- Accounts with building improvements without a building value are reviewed.
- Building improvements are checked for missing floor records.
- Features are checked with the features in the account sketch.
- Accounts with a Primary Value Method = 50 (override) are reviewed.
- Accounts with an unassigned Neighborhood Code are reviewed.
- Accounts with an unassigned Site Rating are reviewed.
- Accounts with an EYOC = 0 are reviewed.
- Accounts with a Land Size = 0 are reviewed.
- Missing Per Acre Land Lines
- Missing Unit Count
- Common Area Review
  - Wrong Site Class
  - TAG09
- < 2017 Year Built and PCTC < 100%
- Commercial NBHDS on Residential Accounts
- Commercial Site Class on Residential Accounts
- Commercial Incomplete Flags on Residential Accounts
- Department Change Flags
- Missing or Blank Valuation Codes
- Missing Homestead Eligible Valuation Code
- Unqualified Valuation Codes
- Missing or Blank Class Codes
- Mismatched Class Code

Value Accuracy Report
- This report is a comparison of the current tax year's values by cost, market sales, and the previous year's value.
- During this review override values are reviewed and determined if the override values should be kept.
- Property values for everything over 20 million are reviewed.

Edit Checks:
- Data management and data relationship rules that prevent CAMA system users from saving or performing edits that do not follow the CAMA system defined rules.

Market Analysis

Tarrant Appraisal District's Residential Appraisal Section conducts a biennial, in house ratio study for the purpose of evaluating appraisal performance and accuracy. This study is accomplished through a comparison of Tarrant Appraisal District appraised values with estimates of market value using sales prices of residential properties. Only verified sales that meet the definition of an arm's length transaction are included. High or low outliers are either adjusted or excluded from the study. Categories studied by the Residential Section include State Codes A1, A2, A3, A4, B2, B3, B4, C1, E1, E2, E3, M3, O1, and O2. The Ratio Study is run at the end of the appraisal cycle in order to measure uniformity and statistical accuracy in the proposed values.

The Residential Section uses the I.A.A.O. Standard on Ratio Studies that was published in April, 2013 as a procedural guide. The Residential Section stratifies the residential properties by using various groupings based on common characteristics, such as location, size, age, quality to name just a few. Appraisal ratios are reviewed on an ongoing basis as part of the sales gathering process. If low or high appraisal ratios are discovered anytime throughout the process, the research staff will inform the appraisal section as to this observation.

Sales Ratio Studies

The sales ratio studies are done every year by Independent School District, Building Quality, Year Built, Building Condition and Building Style to ensure that property values are as close to 100% market value as required by the property tax code.

Local Cost Modifier (LCM):
Because costs change by location a local cost modifier is used to adjust for cost factors in Tarrant County. LCM Development:
- A representative sample of recent new home sales from Tarrant County that are time adjusted, typical of the current market, and not include any abnormal discounts, unusual financing, or other non-typical influences.
- Determine the sales price of the improvements. The total sales price less the estimated land value, equals the sales price of the improvements.
- A cost estimate for the improvements of each sale is developed using the Moore’s Precision Cost Tables.
- Divide the total improvements sale prices by the total cost estimates developed from the Moore’s Precision Cost Tables. The result is the LCM.

Complex Properties:
After running a sales ratio analysis it may be determined certain properties are affected disproportionately within qualities, neighborhoods, sub-market or market areas. In such a case a highest and best use analysis is conducted to determine appraisal methodology for the determination of market value. Experienced appraisers’ assigned properties and areas deemed as Complex.

These Areas include but are not limited to:
- Properties in Heterogeneous Areas
- Properties with Extremely High Value
- Gentrifying Areas
- Transitional Use Areas
- Areas with Unique Circumstances and External Factors

Complex Properties/Area Appraiser Responsibilities:
1) Establishing Neighborhood Codes and Comparable neighborhoods for Sales Approach to Value
2) Collecting Data and Inspection of Properties defined as Complex Properties.
3) Determining Market Value based on most relevant approach to value:
   a) Blended or Weighted Approach
   b) Sales Comparison
   c) User Defined Reconciliation
   d) Market Adjusted Cost

Neighborhood Code Adjustments:
Just as the Local Cost Modifier adjusts for the cost factors in Tarrant County, the neighborhood code adjustment adjusts for the relevant factors that influence property values within the boundaries of a homogeneous area. Neighborhood Code Development:
- A representative sample of recent home sales from the neighborhood are used to determine the sales price of the building improvements. The total sales price, less the land value and any features, equals the sales price of the building improvements.
- The sales price of the building improvements are used to get an average sales cost of the building improvements.
- A cost estimate for the building improvements of each sale is developed using TAD's Cost Table information developed from the Moore’s Precision Cost Tables.
- Divide the total improvements sale prices by the total cost estimates developed from TAD’s Cost Tables. The result is the Neighborhood Code Adjustment.
Valuation

Approaches to Value:
As the law requires the chief appraiser must consider the market data (sales, cost), and income methods of appraisal and use the most appropriate method. For the mass appraisal of residential properties the market data and cost approaches are typically used to determine market value.

Residential Cost Approach:
As required by the Property Tax Code TAD uses cost data from generally accepted sources and makes appropriate adjustments for physical, functional and external obsolescence. The cost approach is generally used when market sales data is not available. TAD uses the Moore’s Precision Cost Tables to develop the residential cost materials.

Residential Building Improvement Cost Table Development:
The District makes use of Moore’s Precision Cost Tables to update the District’s various residential building improvement types. Utilizing Moore’s Precision Cost Tables residential cost material, our property building improvement types are matched to the corresponding classifications of Moore’s Precision Cost Tables to give the base rate. After determining the correct Moore’s Precision Cost Tables class to use, the base rate can be determined for each square foot range. After a base rate is arrived at for each square foot increment the base rate is listed in the corresponding square footage chart in the Residential Cost Tables.

Residential Land Cost Table - Mobile Homes:
The mobile home cost tables are developed using NADA average values for each quality classification. These values are interpolated into the appropriate square foot price. There are 10-17 of the residential cost materials.

Local cost modifier (LCM) is then used for the cost of building materials, labor, and equipment from one area of the country to another. A sales ratio study of a recently constructed building improvement type of known cost and the rates of the corresponding classifications from Moore’s Precision Cost Tables are done for each Building Improvement Type. The results of these ratio studies are then used to derive an adjusted mean that will be used as the LCM.

Adjustments to the base rate are then determined to reflect the quality and condition specifications in the Districts residential manual to cover all costs needed to estimate the RCN. Items affecting a building improvements quality, which could be both negative and positive, including such items as materials used, workmanship, architectural attractiveness, functional design and the like. The condition of the property determines which age depreciation chart is used for the property based on the properties maintenance or neglect.

Residential Improvement Cost Table Development:
The District makes use of Moore’s Precision Cost Tables to update the District’s various residential feature improvement types. Utilizing Moore’s Precision Cost Tables residential cost material, our property feature improvement types are matched to the corresponding classifications of Moore’s Precision Cost Tables to give the base rate. After determining the correct Moore’s Precision Cost Tables classification to use, the base rate can be determined for each square foot range. After a base rate is arrived at for each square foot increment the base rate is listed in the corresponding square footage chart in the Residential Cost Tables.

Residential Accrued Depreciation Development:
Accrued depreciation is the loss of value to improvements and property caused by physical deterioration, functional obsolescence and economic obsolescence.

Physical Depreciation is the observed condition of the property and may be either curable or incurable.

Functional Obsolescence is a loss in value due to the utilization or functionality of the improvements and can be either though inadequacy or super-adequacy of the structure(s).

Economic Obsolescence pertains to the outside forces that affect the property. These can be such items as neighborhood environment, infrastructure for the area and economic indexes that influence the market conditions of the area.

The sum total of the losses in value from the three types of depreciation is termed “accrued depreciation”. For mass appraisal purposes, the District uses the economic life method to determine the total depreciation. The economic life is the remaining life of the improvements to the point of their having minimum economic value. The economic life is then used to estimate depreciation from the depreciation tables. The depreciation is then subtracted from the RCN.

Residential Sales Comparison Approach (Market Data):
The market data (sales) comparison approach is generally considered the most accurate method of appraisal. This approach focuses directly on the actions of buyers and sellers in the marketplace and usually produces the most accurate results in determining market value. TAD uses sales data collected from the open market from January 1st, of the previous tax year to March 31st, of the current tax year and selects 3 to 6 comparables with the characteristics most like the subject property.

Sales Preparation:
The CAMA System provides sales comparables for each account in the system using a three-step process. In the first step the sales are filtered down to sales in the same market area as the subject property. The second step sets parameters on the improvement type, the date of the sale and the sale. The third and final step ranks the sales comparables using an index value based on weighting parameters (see the TAD Residential Appraiser’s Manual for the formula shown).

There are a few complex areas in Tarrant County that require an appraiser to manually prepare the sales. Properties in these areas are typically unique in some way and are not comparable to the surrounding properties. The appraiser will have to find sales in an area with comparable properties to put together an adjustment.
Land Value by Allocation:

When limited sales data is available in a given neighborhood or area, it is sometimes necessary to use alternative methods of land valuation. In the allocation method, a typical ratio of land value to total improvement value (for building value) for the specific type of property being appraised and then infers land value for the subject property or properties by applying that ratio. This method can be used when sales of vacant land are scarce (or non-existent) in a given area, but where there have recently been sales of improved properties.

Under the allocation procedure, an estimate is made of the value that land contributes to the total property value. This land value can be estimated from the appraiser's knowledge of the market based upon:

- Previous years' land values,
- Analysis of new construction sites from similar neighborhoods, and
- Land-to-building ratios from similar neighborhoods.

The allocation method should only be used when there are insufficient comparable sales to estimate the site value by the sales comparison approach to value. Allocation is usually more reliable when the improvements are relatively new. As the improvements age, the land/property ratio increases. Remodeled older improvements may distort ratios when compared to non-remodeled older properties.

<table>
<thead>
<tr>
<th>Row Labels</th>
<th>PIN Count</th>
<th>Average Sale Price</th>
<th>Average of TotalValue</th>
<th>Sum of 20%</th>
<th>Sum of 25%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential By Flat Value</td>
<td>60000</td>
<td>11</td>
<td>$391,168</td>
<td>$391,174</td>
<td>$78,374</td>
</tr>
<tr>
<td>Residential By Flat Value</td>
<td>70000</td>
<td>23</td>
<td>$385,848</td>
<td>$403,412</td>
<td>$77,710</td>
</tr>
<tr>
<td>Residential By Flat Value</td>
<td>8</td>
<td>8</td>
<td>$382,363</td>
<td>$371,133</td>
<td>$76,473</td>
</tr>
<tr>
<td>Residential By Flat Value</td>
<td>27</td>
<td>$460,679</td>
<td>$459,559</td>
<td>$92,136</td>
<td>$115,170</td>
</tr>
<tr>
<td>Residential By Flat Value</td>
<td>75000</td>
<td>27</td>
<td>$460,679</td>
<td>$459,559</td>
<td>$92,136</td>
</tr>
<tr>
<td>Residential By Flat Value</td>
<td>3</td>
<td>$352,650</td>
<td>$354,445</td>
<td>$70,530</td>
<td>$88,163</td>
</tr>
</tbody>
</table>

Residential Equity Comparison Approach:
The residential equity comparison approach is used to defend the equality and uniformity of TAD residential property values determined by the cost approach. This approach focuses on comparing 3 to 9 values determined by the cost approach with characteristics most like the subject property to show that TAD appraises properties equally and uniformly as required by the property tax code.

 Builders Inventory:

In accordance with Sec. 23.12(b), the Tarrant Appraisal District (TAD) has established the following policy and procedures for the equitable and uniform appraisal of vacant inventory for ad valorem purposes.

- Both Improved and Vacant Real Property quality for Builder's Inventory Valuation.
  - Inventory Valuation is equal to 1) or 2) below, but not both:
    1) Fair Market Value minus:
      - Improved Discount – 20%; Vacant Discount – 30%
    2) Builder's Cost as of Jan. 1
- There is no minimum ownership requirement (i.e. a single lot or house qualifies).
- The property must be owned by a builder on January 1 of the year to qualify.
- Renditions are confidential and will be treated as confidential information.

**IMPORTANT**

Texas Property Tax Code Sec. 23.12 - An inventory shall include residential real property that has never been occupied as a residence and is held for sale in the ordinary course of a trade or business, provided that the residential real property remains unoccupied, is not leased rented, and produces no income. Texas Property Tax Code References: 22.01(c-2); 22.01(d-1); 22.26; 22.27; 23.12

Instructions for Filings:

1. Complete & Return the Rendition of Residential Builder’s Inventory on or before April 15th
2. Attach an Excel listing of all requested properties to the Completed Rendition of Residential Builder’s Inventory

- Excel format for return is as follows:
  - Required Fields:
    - Column A: TAD Account Number
    - Column B: Tax Year
    - Column C: Owner as of Jan. 1
  - Optional Fields:
    - Column D: Address
    - Column E: Legal Description
    - Column F: Total Cost as of Jan. 1
    - Column G: Listing Price
    - Column H: Requested Value

* Rendition of Residential Builder’s Inventory is not required to receive inventory valuation. However, renditions are extremely valuable to both TAD and the Builder. Rendering will ensure that each property receives inventory valuation. Completed Renditions must be returned prior to the protest deadline or prior to the Appraisal Review Board Hearing for the property to be timely. Renditions returned after the aforementioned dates shall not be accepted.

Example of Excel Listing:

<table>
<thead>
<tr>
<th>TAD Account No.</th>
<th>Tax Year</th>
<th>Owner Jan 31st</th>
<th>Status</th>
<th>Legal Description</th>
<th>Cost Jan 1st (Total Cost)</th>
<th>Listing Price</th>
<th>Requested Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>123456789</td>
<td>2017</td>
<td>Name Smith</td>
<td>Active</td>
<td>Smith Ave 1234</td>
<td>$350,000</td>
<td>$300,000</td>
<td>$100,000</td>
</tr>
</tbody>
</table>

Basic Cost Valuation Formula:

\[ MV = LC + V \]

Where:
- \( MV \) = Market Value
- \( LC \) = Local Cost Modifier
- \( V \) = Value of Vacant Lot

<table>
<thead>
<tr>
<th>LC</th>
<th>( MV )</th>
<th>( R )</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>123456</td>
<td>0.5</td>
</tr>
</tbody>
</table>

LV (Land Value):

1. For residential Land Types without a Land Use (Ag) one of the following will be used:

   - **Land Type**: Residential By Square Foot
   - **Size Type**: Site Rating x Square Footage
   - **\( R \)**: Rate/\( \text{Age} \)

   The system will calculate the land value with the Site Rating and the Land Use Rating. Both land values are recorded in the system (the law imposes a “rollback” tax on 1-0-1 land when it is taken out of agricultural use. The rollback tax equal the difference between the tax the owner actually paid in the five years preceding the change in use and the taxes the owner would have paid on his property’s market value going 5 years back).

2. Check for any land adjustments listed in the adjustment tab of all the land lines listed in the RPM Main Page — Appraisal Site — Land Tab.

3. Use the Site Rating, Size and any Land Adjustments to calculate the Land Value.

LCM [RCNL]:

LCM (Appraisal Site Improvement Value):

Appraisal Site Improvement Value = LCM (\( R \times \text{Adj.} \) x Unit of Measure - D) All Residential Improvements have a Market Adjustment referred to as the Local Cost Modifier (LCM) that changes yearly.

2017 LCM = 1.00

The LCM is applied to the Replacement Cost New Less Depreciation (RCN-D) for all the improvements and features on the appraisal site.

Residential Improvement RCN-D:

\[ RCN-D = (R \times \text{Q} \times \text{Adj.} \times \text{Neighbor Adj.}) \times (\text{Unit}) - D \]

1. Find the RCN for the Improvements on the appraisal site:

   - **\( RCN = (R \times \text{Q} \times \text{Adj.} \times \text{Neighbor Adj.}) \times (\text{Unit}) - D \)**

   - Find the Rate per Square Foot for the Improvement Type the value is being calculated for in the corresponding Base Model Rate Table.
   - Find the Quality Code Adjustment for the Improvement Type the value is being calculated for in the corresponding Quality Code Adjustment table.
   - Find the Neighborhood Adjustment for the Improvement Type the value is being calculated for in the corresponding Neighborhood Code Adjustment table (if applicable).
   - Once the Rate per Square Foot, Quality Adjustment, and Neighborhood Adjustment are found calculate the RCN.

2. Find the RCN-D for the Improvements on the appraisal site:

   - **RCN-D = RCN – D**

   - Find the Depreciation Rate for the improvement the value is being calculated for in the corresponding Depreciation by Condition table. Note:
   - More than likely the improvements square footage will fall between two of the square footages listed on the cost table and a linear interpolation will have to be done to get the exact Rate per Square Foot for the improvement.
   - If the depreciation value is being calculated for an individual improvement:
     - Depreciation Rate = \( \frac{\text{Rate}}{\text{Rate} + \text{Rate}} \)
   - Once the Rate per Square Foot, Quality Adjustment, and Neighborhood Adjustment are found calculate the RCN.

Residential Feature RCN-D:

1. Find the RCN for the Features on the appraisal site:

   - **RCN = (R \times \text{Q} \times \text{Adj.} \times \text{Unit})** (or Number of Units) - D

   - Find the Rate per Unit for the Feature the value is being calculated for in the corresponding Base Model Rate table.
   - If the depreciation features will fall between two of the units listed on the cost table and a linear interpolation will have to be done to get the exact Rate per unit for the improvement.
   - Once the Rate per Unit and Quality Adjustment are found calculate the RCN.

Appraisal Site Improvement RCN-D:

Add the Residential Improvement RCNL and all of the residential Feature RCN-D values together to get the Appraisal Site RCN-D.

Appraisal Site Improvement Value:

Once the RCN-D total for all of the Features and Improvements is calculated apply the LCM to the total RCNL value.

MV [Market Value]:

\[ \text{Market Value} = \text{Land Value} \times \text{Appraisal Site Improvement Value} \]

The final step is to add the Land Value to the Appraisal Site Improvement Value to get the Market Value for the Property.
**Residential Cost Approach for Appraisal Site Buildings**

**RCNLD = \[(R \times \text{Quality Adj.} \times \text{Neighborhood Adj.}) \times \frac{\#}{2}\] – D**

1.) Find the RCN for the Building Improvements on the appraisal site:

\[\text{RCN} = (R \times \text{Quality Adj.} \times \text{Neighborhood Adj.}) \times \frac{\#}{2}\]

- **Base Rate per Square Foot for Building Improvement Sections:**
  - The Base Rate per Square Foot is calculated by the system using the corresponding Base Model Rate table. **Note:** More than likely the improvements total square footage will fall between two of the square footages listed on the Base Model Rate table and a linear interpolation will have to be done to get the exact Rate per Square Foot for the improvement. Building improvements can have multiple sections. There will be a different section for each floor (Ground, Upper, Lower Level, Basement) or additions to the original structure. In some cases the base rate for each section could be different.

\[
R \text{ per } \frac{\text{sf}}{} = R_1 + \left(\frac{\#_1}{\#_2} \right) (R_2 - R_1)
\]

$65.45 is the Base Rate for both the Ground and Upper sections for this example.

- **Adjusted Base Rate per Square Foot for Building Improvement:**
  - Apply the **Local Cost Modifier**, **Quality Adjustment**, and the **Neighborhood Adjustment** to the Base Rate:

\[
\text{Local Cost Modifier} \rightarrow 65.45 \quad \text{X} \quad 1.00 = 65.45
\]
\[
\text{Quality Adjustment} \rightarrow 65.45 \quad \text{X} \quad 1.19 = 77.885
\]
\[
\text{Neighborhood Adjustment} \rightarrow 77.885 \quad \text{X} \quad 1.31 = 102.03
\]

\[
102.03 \times 1883 = 192,122.49 \quad \text{(Ground)}
\]
\[
102.03 \times 160 = 16,324.80 \quad \text{(Upper)}
\]

**Total**: 208,447.29

2.) Apply the Percent Complete and find the RCNLD for the improvements on the appraisal site to get the Final Improvement Value:

\[\text{RCNLD} = \text{RCN} – D\]

- **Apply the Percent Complete:**

100.00\% \times 208,447 = 208,447 or 1.00 \times 208,447 = 208,447

- Find the Depreciation Rate for the improvement value is being calculated for in the corresponding Depreciation by Condition table. **Note:** More than likely the improvements age will fall between two of the ages listed on the depreciation table and a linear interpolation will have to be done to get the exact depreciation.

\[
\text{Depreciation Rate} = R_1 + \left(\frac{\text{Age}_2 - \text{Age}_1}{\text{Age}_2 - \text{Age}_1} \right) (R_2 - R_1)
\]

- **Apply the Depreciation Rate to the RCN to get the Depreciation:**

\[D = \text{RCN} \times \text{Depreciation Rate}\]

\[
208,447 \times 18.75\% = 39,083.81 \quad \text{or} \quad 208,447 \times 0.1875 = 39,083.81
\]

- Once the Depreciation is calculated subtract it from the RCN to arrive at the RCNLD for the Building Improvement:

\[
208,447 – 39,084 = 169,363
\]

$169,363 Total Building Value

**Residential Cost Approach for Appraisal Site Related Features**

**RCNLD = \[(R \times \text{Quality Adj.} \times \text{Neighborhood Adj.}) \times \frac{\#}{2}\] – D**

1.) Find the RCN for the Features attached to the Improvement on the appraisal site:

\[\text{RCN} = (R \times \text{Quality Adj.} \times \text{Neighborhood Adj.}) \times \frac{\#}{2}\]

- **Rate per Unit** = \[R_1 + \left(\frac{\text{Unit}_2 - \text{Unit}_1}{\text{Unit}_2 - \text{Unit}_1} \right) (R_2 - R_1)\]

$32.16 is the Base Rate for a Garage in this example.

- Find the Adjusted Base Rate per Square Foot for the Feature
  - **Apply the Local Cost Modifier**, **Quality Adjustment** to the Base Rate:

32.16 \times 1.00 = 32.16 or 1.00 \times 32.16 = 32.2704

$38.27 is the Adjusted Base Rate for the square footage or unit count of the Feature:

- **Garage**: 38.27 \times 651 = 24,913.77

2.) Apply the Percent Complete and find the RCNLD for the attached features to get the Final Attached Feature Values:

\[\text{RCNLD} = \text{RCN} – D\]

- **Apply the Percent Complete:**

100.00\% \times 24,914 = 24,914 or 1.00 \times 24,914 = 24,914

- Find the Depreciation Rate for the feature the value is being calculated for in the corresponding Depreciation by Condition table. **Note:** More than likely the Features units will fall between two of the units listed on the feature table and a linear interpolation will have to be done to get the exact depreciation.

\[
\text{Depreciation Rate} = \frac{\text{Age}_2 - \text{Age}_1}{\text{Age}_2 - \text{Age}_1} \left(\frac{\text{Unit}_2 - \text{Unit}_1}{\text{Unit}_2 - \text{Unit}_1} \right) (R_2 - R_1)
\]

- **Apply the Depreciation Rate to the RCN to get the Depreciation:**

\[D = \text{RCN} \times \text{Depreciation Rate}\]

\[
24,914 \times 18.75\% = 4,671.375 \quad \text{or} \quad 24,914 \times 0.1875 = 4,671.375
\]

- Once the Depreciation is calculated subtract it form the RCN to arrive at the RCNLD for the Feature:

\[
24,914 – 4,671 = 20,243
\]

$20,243 Total Garage Related Feature Value

**Note:** Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information from the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.
Residential Cost Approach for Appraisal Site Related Features to the Improvement RCNLD Value Buildup Continued:

**Residential Cost Approach for Appraisal Site Related Features**

**RCNLD = [(R x Quality Adj. x Neighborhood Adj.) x (Number of Units)] – D**

**Pool-Swimming: Total Related Feature Value:**

1. **Find the RCN for the Feature Not Attached to the Improvement on the appraisal site:**
   
   \[ RCN = (R \times \text{Quality Adj.}) \times \text{Number of Units} - D \]

   - Find the Base Rate per Unit for the Feature the value is being calculated for in the corresponding Model Rate table.
   - Quality Adjustment
   - Apply the Percent Complete:
   - **RCNLD** calculated add all of the total feature values together to get the total feature value:

   \[ \text{Total Related Feature Value} = \sum \text{RCNLD} \]

2. **Apply the Percent Complete and calculate the RCNLD for the features on the appraisal site to get the Final Unattached Feature Values:**

   - **Pool:** 15,000 x 1 = 15,000
   - **House:** 15,000 x 1 = 15,000
   - **Garage:** 15,000 x 1 = 15,000
   - **Total Building Value:** $169,363.00

   - **Total Land Value:** $52,500.00
   - **Total Site Value:** $221,863.00

   - **Total Related Feature Value:** $35,243.00

   - **Residential Cost Approach for Land Line Value Buildup:**

   \[ LV = (\text{Rating} \times \text{Size}) \pm [(\text{Rating} \times \text{Size}) \times \text{Adjustments}] \]

   - **Land Value**
   - **Residential By Flat Value:** $35,000
   - **Residential By Acre:** $52,500

   - **Residential By Frontage:** $25,000

   - **Common Area Land:** $10,000

   - **LC = [1,000 x Size Type x Size / 1,000] + \text{Adjustments}**

   - **Note:** Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information form the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.

Note: Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information from the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.

**Residential Cost Approach for Land Line Value (LV) Buildup:**

1. **Find the Base Rate for the Land: $35,000**
2. **Find the adjusted Base Rate for the Land:**
   - **Apply any Land Adjustments to the Base Rate:**
   - **In this example there is a 50.00% size adjustment:**

   \[ 35,000 \times 50.00\% = 17,500 \]

   - **Apply the size adjustment to the Base Rate:**

   \[ 35,000 \times 17,500 = 52,500 \]

   - **$52,500.00 Final Land Value**

**Total Site Value:**

- **Total Building Value:** $169,363.00
- **Total Related Feature Value:** $35,243.00
- **Total Land Value:** $52,500.00
- **Total Site Value:** $257,106.00

Round to the nearest whole number.

**$257,106 Total Site Value**

Note: Due to the Property Value Buildup Report rates being rounded to only two decimal places, a hand calculated Property Value using information from the Property Value Buildup Report may differ from the system calculated value that goes out past two decimal places when calculating.

**Total Garage Related Feature Value:** $20,243.00
**Total Pool-Swimming Related Feature Value:** $15,000.00
**Total Related Feature Value:** $35,243.00
Residential Improved Properties Sales Comparison Approach:

**STEP 1 - Sales Comparable Selection**
CAMA system uses a three-step process to select three (3) to six (6) sales comparables with the most like characteristics of the subject property to indicate the property’s value.

- 1st Neighborhood is selected in the Initial Model Selection Filter.
- 2nd all sales comparables must meet the following Selection Parameters:
  - Improvement Style = Subject Improvement Style
  - Improvement Quality = Subject Improvement Quality
  - Sale Date > January 1st of previous tax year (multi-family properties may include sales 2 years prior)
  - Sale Price > 1
- 3rd the system ranks the sales comparables by **Index Value** in ascending order.

The most comparable property sales will have a lower index value and the least comparable property sales will have a higher index value. Index values are calculated using the following **Weighting Parameters:**

**SUBJECT PROPERTY**
- Neighborhood
- Sub Market Area
- Market Area
- Quality
- Condition
- Year Built
- Res Actual Area
- Land Value
- Total Feature Value
- Effective Year

**INDEX VALUE:**
- Sale Price
- Garage Value
- Actual Area
- Improvement Style
- Improvement Type
- Address
- Neighborhood
- PIN
- Model

**STEP 2 - Sales Comparable Grid Adjustments**
The equity and sales comparable grids adjust for Actual Area, Land Value, Feature Value, and Effective Year.

**Actual Area Adjustment:**
- Rate for Actual Area adjustments is price per ft² by quality:
  - Quality
  - Rate: $120.00
  - Excellent: $80.00
  - Good: $60.00
  - Above Average: $50.00
  - Average: $40.00
  - Low: $35.00

**Land Value Adjustment:**
- Adjusted for the difference in value.

**Feature Value Adjustment:**
- Adjusted for the difference in the total feature value.

Garage Value
- Pool Value
- Outbuilding Value
- Other Feature Value

**Example:**
Comparable 5 differs from the subject property by 153ft² of actual area, $955.00 for difference in garage area, a $15,000.00 added for not having a pool and $2900.00 adjustment for the garage area, a $15,000.00 added for not having a pool and $2900.00 adjustment for the effective year.

**Step 3 - Indicated Value Calculation**
The TAD Mass Appraisal Records System uses Inversely Proportional Index Weighting to select comparables for a property. Inversely Proportional Index Weighting is the weighting of a comparable’s contribution to the subject property is inversely proportional to its index value relative to the other comps used in the value calculation. Simply speaking, the better the comparable, the lower the Subject Index value and conversely, the poorer the comparable the higher the index value.

**Indicated Value Calculation:**

**Step 1** Add the Index Value of all of the comparables together:
- 166
- 166
- 13
- 190
- 190
- 1121
- 1121

**Step 2** Divide the Sum of the Index Values by each comparable index value to get the reciprocal for each comparable:
- 1121/166 = 6.75%
- 1121/166 = 6.75%
- 1121/166 = 6.13%
- 1121/190 = 5.24%
- 1121/233 = 4.81%
- 1121/233 = 4.81%

**Step 3** Add the reciprocals of all the comparable Index Values together:
- 6.75
- 6.75
- 6.13
- 6.13
- 5.90
- 4.81

**Step 4** Divide each reciprocal by the sum of all the reciprocals to generate a proportional weighting appropriate for the index methodology:
- 6.75 / 36.47 = 18.51%
- 6.75 / 36.47 = 18.51%
- 6.13 / 36.47 = 16.81%
- 6.13 / 36.47 = 16.81%
- 5.90 / 36.47 = 16.18%
- 4.81 / 36.47 = 13.19%

**Step 5** Multiply the Calibrated Value (adjusted value) of each comparable by the weighting calculated in Step 4:
- \(0.851 \times 284,320 = 252,627.63\)
- \(0.1851 \times 295,125 = 54,826.45\)
- \(0.1681 \times 246,400 = 41,419.84\)
- \(0.1681 \times 280,203 = 47,102.12\)
- \(0.1618 \times 301,185 = 48,731.73\)
- \(0.1319 \times 297,297 = 39,213.47\)

**Step 6** Add the weighted value amount from each comparable together to reach the Indicated Value:
- \(283,722.24\)
Residential Improved Properties Equity Comparison Approach:

STEP 1 - Equity Comparable Selection For Improved Properties

CAMA system uses a three-step process to select three (3) to fifteen (9) equity comparables with the most like characteristics of the subject property to indicate the property’s value.

- **1st** Neighborhood is selected in the Initial Model Selection Filter.
- **2nd** all comparables must meet the following Selection Parameters:
  - Improvement Quality = Subject Improvement Quality
  - Improvement Style = Subject Improvement Style
  - Building Percent Complete = 100%
- **3rd** the system ranks the equity comparables by **Index Value** in ascending order. The most comparable properties will have a lower index value and the least comparable property sales will have a higher index value. Index values are calculated using the following **Weighting Parameters**:

<table>
<thead>
<tr>
<th>SUBJECT PROPERTY</th>
<th>WEIGHTING METHOD</th>
<th>SALES COMP</th>
<th>INDEX WEIGHT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Neighborhood</td>
<td>Match Sub Market Area</td>
<td>Match Market Area</td>
<td>+400</td>
</tr>
<tr>
<td>Quality</td>
<td>Match Quality</td>
<td>Quality</td>
<td>+500</td>
</tr>
<tr>
<td>Condition</td>
<td>Match Condition</td>
<td>Condition</td>
<td>+200</td>
</tr>
<tr>
<td>Year Built</td>
<td>Difference Year Built</td>
<td>+Difference x 4.00</td>
<td></td>
</tr>
<tr>
<td>Res Actual Area</td>
<td>Difference Res Actual Area</td>
<td>+Difference x 0.20</td>
<td></td>
</tr>
<tr>
<td>Land Value</td>
<td>Difference Land Value</td>
<td>+Difference x 0.01</td>
<td></td>
</tr>
<tr>
<td>Total Feature Value</td>
<td>Difference Total Feature Value</td>
<td>+Difference x 0.01</td>
<td></td>
</tr>
<tr>
<td>Effective Year</td>
<td>Difference Effective Year</td>
<td>+Difference x 4.00</td>
<td></td>
</tr>
</tbody>
</table>

**INDEX VALUE:**

<table>
<thead>
<tr>
<th>PIN</th>
<th>Subject Improvement Quality</th>
<th>Improvement Type</th>
<th>Land Value</th>
<th>Pool Value</th>
<th>Garage Value</th>
<th>Outbuilding Value</th>
<th>Other Feature Value</th>
<th>Improvement Size</th>
<th>Improvement Type</th>
<th>Year Built</th>
<th>Condition</th>
<th>Year Sold</th>
<th>Market Area</th>
<th>Land Value Difference</th>
<th>Land Value +Difference x 0.01</th>
</tr>
</thead>
<tbody>
<tr>
<td>06642403</td>
<td>13</td>
<td>25</td>
<td>41</td>
<td>114</td>
<td>91</td>
<td>104</td>
<td>0</td>
<td>50,000.00</td>
<td>1996</td>
<td>Average</td>
<td>Average</td>
<td>Average</td>
<td>1.00</td>
<td>($7,500.00)</td>
<td></td>
</tr>
</tbody>
</table>

**STEP 2 – Equity Comparable Grid Adjustments**

The equity and sales comparable grids adjust for **Actual Area**, **Land Value**, and **Feature Value**.

**Actual Area Adjustment:**
- Rate for Actual Area adjustments is price per ft² by quality:
  - Quality | Price per ft²
  - Highest | $120.00
  - Excellent | $80.00
  - Good | $60.00
  - Above Average | $50.00
  - Average | $40.00
  - Low | $35.00

**Land Value Adjustment:**
- Adjusted for the difference in value.

**Feature Value Adjustment:**
- Adjusted for the difference in the total feature value.
  - Garage Value
  - Pool Value
  - Outbuilding Value
  - + Other Feature Value
  - Total Value

**Example:**
Comparable 1 differs from the subject property by 184 ft² of Actual Area and $784.00 for the difference in the Garage Feature Value.

184 ft² X $40 = $7360
+$ 784 (garage feature value difference) = $8144 net adjustment for Comparable 1

STEP 3 – Median Value Calculation

**Step 1** Place the values in numerical order from lowest to highest value:
- $369,794.00
- $308,663.64
- $307,219.64
- $308,663.63
- $307,219.64
- $305,767.30
- $305,767.00
- $305,767.00
- $305,767.00
- $305,767.00

**Step 2** The median will be the number at the middle of the list.

If there is an even number of values the median will be the mean of the two middle values.

**Example:** If there are only 8 comparables and the middle two values are $305,767.30 and $323,771.58 the median would be determined as follows:

$$\frac{305,767.30 + 323,771.58}{2} = 314,769.44$$

$314,769.44

The median would then be $314,769.44.
Residential Vacant Land Sales Comparison Approach:

STEP 1 - Sales Comparable Selection
CAMA system uses a three-step process to select three (3) to twelve (12) sales comparables with the most like characteristics of the subject property to indicate the property’s value.

- **1st Submarket Area** is selected in the Initial Model Selection Filter.
- **2nd** all sales comparables must meet the following Selection Parameters:
  - Sale Date > January 1st of 2 years prior
  - Sale Price > 1
- 3rd the system ranks the sales comparables by Index Value in ascending order. The most comparable property sales will have a lower index value and the least comparable property sales will have a higher index value. Index values are calculated using the following Weighting Parameters:

<table>
<thead>
<tr>
<th>SUBJECT PROPERTY</th>
<th>WEIGHTING METHOD</th>
<th>SALES COMP</th>
<th>INDEX WEIGHT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Neighborhood</td>
<td>Match</td>
<td>Sub Market Area</td>
<td>+400</td>
</tr>
<tr>
<td>Land Size Acres</td>
<td>Difference</td>
<td>Land Size Acres</td>
<td>+Difference x 100</td>
</tr>
</tbody>
</table>

Escalations:
- If the initial search does not return 3 sales comparables the Model Selection Filter will then escalate to the following:
  - **1st** the Selection Parameters will escalate to include the following:
    - Market Area
    - Sale Date > January 1st of 3 years prior

Adjustments: None

STEP 2 - Vacant Land Sales Comparable Grid
The vacant land sales comparable grid shows the Land Size in Acres, Sales Price / Acre, and Sales Price / SQFT. The sales price / acre and the sales price / sq. ft. of the comparables may be applied to the acreage or square footage of the subject property to determine a mean value of the subject property.

It is important to recognize that the properties most similar in size and location to the subject property will more accurately reflect the value of the subject property. A map of the comparables may be used to help illustrate how the location can impact the value of the subject property.

<table>
<thead>
<tr>
<th>Attribute</th>
<th>PIN</th>
<th>Neighborhood</th>
<th>Address</th>
<th>Sale Date</th>
<th>Sale Price</th>
<th>Land Size Acres</th>
<th>Land Size Sq Ft</th>
<th>Land Price / Acres</th>
<th>Land Price / Sq Ft</th>
<th>Final Adjustment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comparable 1</td>
<td>00000000 2N4000</td>
<td>85000000 2N4000</td>
<td>00000000 2N4000</td>
<td>9/29/2018</td>
<td>$400,000.00</td>
<td>0.28</td>
<td>17494.58</td>
<td>$1430.04</td>
<td>$23.09</td>
<td>Flood -0</td>
</tr>
<tr>
<td>Comparable 2</td>
<td>00000000 2N4001</td>
<td>85000000 2N4001</td>
<td>00000000 2N4001</td>
<td>9/29/2018</td>
<td>$400,000.00</td>
<td>0.28</td>
<td>17494.58</td>
<td>$1430.04</td>
<td>$23.09</td>
<td>Flood -0</td>
</tr>
<tr>
<td>Comparable 3</td>
<td>00000000 2N4002</td>
<td>85000000 2N4002</td>
<td>00000000 2N4002</td>
<td>9/29/2018</td>
<td>$400,000.00</td>
<td>0.28</td>
<td>17494.58</td>
<td>$1430.04</td>
<td>$23.09</td>
<td>Flood -0</td>
</tr>
</tbody>
</table>

STEP 3 - Land Value per acre & sq. ft. Calculations
By multiplying the sales price per acre by the land size in acres or sales price per sq. ft. by the land size by sq. ft. of the subject property the indicated value of the subject property by each comparable sale price is determined.

These values can then be used to indicate the value of the subject property.

<table>
<thead>
<tr>
<th>Attribute</th>
<th>Value Determined by Acreage</th>
<th>Value Determined by Square Footage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject 1</td>
<td>$150,275.00</td>
<td>$1,150,275.00</td>
</tr>
<tr>
<td>Comparable 1</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 2</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 3</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 4</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 5</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 6</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 7</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 8</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 9</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 10</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 11</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
<tr>
<td>Comparable 12</td>
<td>17/11/2017</td>
<td>$6.30</td>
</tr>
</tbody>
</table>

Eff. 1/1/2020
Residential Informal Appraisal Review

The Tarrant Appraisal Review Board (ARB) is a part of the Tarrant County Appraisal District that holds hearings to resolve disputes between property owners and their Assessors. This document is a summary of the ARB's hearing procedures and guidelines.

1. Postponements Under Tax Code Section 41.45(e) – A property owner who is not represented by an agent under Tax Code Section 11.11 is entitled to one postponement of a protest hearing if the protest is filed by the date required by the department of tax administration. A property owner may request a postponement based on the following reasons:
   a. The owner is represented by an agent under Tax Code Section 11.11 and is unable to pay the property taxes or is unable to do so without undue hardship.
   b. The owner is unable to appear at the scheduled hearing date due to illness or other personal emergency.
   c. The owner is represented by an agent under Tax Code Section 11.11 and the agent is unable to attend the hearing.

2. Lodging of Hearing – When the ARB schedules a hearing, the property owner may designate the protest as oral or written. Oral protests require the property owner to present all evidence and argument. Written protests must be filed with the ARB at least 14 days prior to the scheduled hearing date. Written protests must include a statement of the property owner's name, address, and a clear description of the property. Written protests must be submitted in the manner specified by the ARB.

3. Scheduling Hearings for Multiple Accounts – If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same date. The ARB shall schedule hearings for multiple accounts only if the property owner or a designated agent requests it in writing at least 14 days prior to the scheduled hearing date.

4. Guideline for Protests/Standards of Documentation – The ARB has adopted Standards of Documentation which outline the types of evidence and information that are most useful in determining the value of a property. These standards are intended to ensure that all protests filed with the ARB are supported by appropriate evidence.

5. Postponements Under Tax Code Section 41.45(e-1) – A property owner or a person designated by the property owner shall be entitled to one postponement of a protest hearing if the protest is filed by the date required by the department of tax administration. A property owner may request a postponement based on the following reasons:
   a. The property owner is represented by an agent under Tax Code Section 11.11 and is unable to pay the property taxes or is unable to do so without undue hardship.
   b. The property owner is unable to appear at the scheduled hearing date due to illness or other personal emergency.
   c. The property owner is represented by an agent under Tax Code Section 11.11 and the agent is unable to attend the hearing.

6. Determinations – The ARB shall notify the property owner of the determination made in the protest hearing. The property owner shall have the opportunity to appeal the ARB's determination to the State Comptroller's Decision Review Board.
Appendix

Class Codes (State Use Codes)
The Property Class Code corresponds with the States Property Classification Guide (State Use Codes). The Class Code is used for value analysis and used in the Benefit Property Value Study (PVS). Electronic Appraisal Roll Software (EARS) offers process of applying the Class Code, which has improved the accuracy of reporting. Proper use of this classification guide helps improve appraisal accuracy.

Residential Single Family (Category A)
Property includes for residential-family improvements and land on which they are situated. Typically, single-family homes on tracts of land or platted lots. They may or may not be within the city limits or in close proximity to a city. Each lot is typically experiencing a change in highest and best use or have improvements with limited economic benefit to the property.

MultiFamily Residential (Category B)
MultiFamily Residential includes improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner’s portion are reported in Residential Single Family. Properties classified as MultiFamily Residential generally include apartment complexes, condominiums, and townhomes. Improvements above street-level stores or offices are also included in MultiFamily Residential. If not listed separately, the predominant use by value determines classification.

Vacant Land Residential (Category C1)
Generally, Vacant Land Residential properties are small vacant tracts of land. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Vacant Land Residential property. Vacant Land Residential properties are typically identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Residential Inventory property, it is considered real property inventory and coded as Residential Inventory property.

Qualified Open Space Land (Category D1)
All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapters 23, Subchapters C, D, E and H should be coded as Qualified Open Space Land on the Report of Property Value. The land type with Residential By Acre and each agricultural land Use Type must be reported in EARS and on the Report of Property Value, and should be a part of the appraisal record of the property on the appraisal district’s records system.

Improveement value (such as barns or houses) should not be coded as Qualified Open Space Land property; farm and ranch improvements must be coded as Farm and Ranch Improvements on Qualified Open Space Land. However, fences and earth work reshaping (vantage dams, contouring, trenching etc.) are considered part of the land and should be included in Qualified Open Space Land. Farm and ranch improvements, other than residences, should be coded as Farm and Ranch Improvements on Qualified Open Space Land. While the land under farm and ranch improvements is qualified as open space land, the land under improvements remains under the jurisdiction of the taxing districts. Residences and the non-qualifying rural land directly adjacent to properties that are improved can be classified as Rural Land (No Ag) and Improvements Residential.

Any size tract may be reported in Qualified Open Space Land. If the land is appraised as open space land, it should be reported in Qualified Open Space Land.

Qualified Open Space Land includes the following classes:
- Residential-Agricultural
- Residential-Inactive

Farm and Ranch Improvements on Qualified Open Space Land (Category D2)
These properties include both the open space land and the improvements themselves. The land must be certified as Farm and Ranch Improvements on Qualified Open Space Land. These improvements include all barns, sheds, silos, stables, and other structures and buildings on open space land. The land separating from a larger tract for residential purposes should be included as Rural Land (No Ag) and Improvements Residential. Other farm and ranch land that qualifies for open space land appraisal shall be classified as Farm and Ranch Improvements on Qualified Open Space land. They are properly coded as Farm and Ranch Improvements on Qualified Open Space Land property.

Rural Land (No Ag) and Improvements Residential (Category E)
Only rural land that is not qualified for productivity valuation and the improvements, including residential, on that land should be coded as Rural Land (No Ag) and Improvements Residential. Any size tract may be coded as Rural Land (No Ag) and Improvements Residential. The land does not qualify as open space land for productivity appraisal, then it should be coded as Rural Land (No Ag) and Improvements Residential.

Mobile Home (Category M)
A mobile home placed as a personal property with the Texas Department of Housing and Community Affairs- Manufactured Housing Division. The land the mobile home is located on may or may not be owned by someone other than the owner of the mobile home. Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or platted lots that have the same owner and are reported on the same account as the land the mobile home is located on and are under the Residential Single Family class code.

Mobile Home includes the following Site Classes:
- Residential-Mobile Home-Im-Pty

Residential Inventory (Category O)
Residential Inventory properties are residential real property held as inventory if it meets the following criteria:
1. They are under the same ownership.
2. They are contiguous or located in the same subdivision or development.
3. They are held for sale in the ordinary course of business.
4. They are subject to zoning restrictions or enforcement limitations restricting them to residential use, or their highest use and best use is as residential property.
5. They have never been occupied for personal purposes.
6. They are not presently leased or producing income.
7. The property is business inventory.

The above criteria must be met for the property to be coded as Residential Inventory property. The land and improvement value are both classified as Residential Inventory property if the criteria are met. The property is included in the Real Property Reference Only.

Real Property Reference Only
- Inactive

Site Class
Residential Single Family (Category A)
Residential improvement on tracts of land or platted lots.

Residential Mobile Home (Category M)
Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or platted lots that have the same owner and are reported on the same account as the land the mobile home is located on and are under the Residential Single Family class code.

Residential Urban Condominium (Category A)
Residential improvement or improvements consisting of units individually owned and maintained.

Residential Multi-Family (Category B)
Individually owned residential townhome or non-urban condominium improvements with or without land.

Residential Vacant Land (Category C1)
Lots with nominal improvements that do not appear appropriate to be coded as Residential Single Family.

Residential Feature Only (Category C)
Properties other than the owner of the mobile home. Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or platted lots that have the same owner and are reported on the same account as the land the mobile home is located on and are under the Residential Single Family class code.

Residential Urban Condominium (Category A)
Residential improvement or improvements consisting of units individually owned and maintained.

Residential Multi-Family (Category B)
Individually owned residential townhome or non-urban condominium improvements with or without land.

Residential Vacant Land (Category C1)
Lots with nominal improvements that do not appear appropriate for classification as another Site Class, potential building acre, or reserved for residential use, and have no minimum or maximum size requirement.

Residential Feature Only (Category C)
Small vacant tracts of land, land may be idle tracts in some stage of development or awaiting construction (tracts planned for residential structures), usually identified by subdivision name and lot and block number, abstract or section and there is no minimum or maximum size requirement. If a vacant lot is held by a developer or builder and meets the other requirements it may be considered real property inventory and classified as Residential-Inventory.

Residential Agricultural (Category D1)
Not eligible for the benefits of the Open Space program under Texas Constitution (Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H) and acreage qualified for productivity valuation with Improvements, other than residences (barns, sheds, silos, garages and other improvements associated with farming or ranching).

Residential Mobile Home Imp-Only (Category M)
Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or platted lots that have the same owner and are reported on the same account as the land the mobile home is located on.

Residential Vacant Inventory (Category O)
Platted lots under the same ownership, contiguous or located in the same subdivision/development, held for sale in the ordinary course of business, is subject to zoning/restrictions limiting the land to residential use, has never been occupied for personal purposes, is not leased or producing income and the property is business inventory.

Residential Common Area
Tax law recognizes that certain areas in neighborhoods wholly owned by homeowners’ associations are for the common use of the residents and are therefore residential in nature. Rule 3.357(t)(15). Common area is residential property and includes recreational facilities, clubhouses, common center plexes, platted open space, parking, landscaping, fencings, and other jointly used space. Management of the common areas is the responsibility of the Home Owners’ Association, which collects assessments from the owners that are applied to the maintenance, insurance, and reserves for replacement of improvements on the common areas.

Inactive
Category inactive is placed on accounts that are no longer in use.

Residential-Nominal Value
Numbers or categories not available for classification as another Site Class, potential building acre, or reserved for residential use, and have no minimum or maximum size requirement.
Site Adjustments

Annual Lease Rent
Land leased for a yearly rate typically from a city.

Inventory
(Improved = +20%, Vacant Land = -30%)
Vacant land or lots with improvements in the ownership of the builder or developer on the market for individual sale.

Platted/Not Developed (40%)
Roads and utilities have not been provided for land that had been platted for future development.

Stage of Development (70%)
Roads and utilities are being put in for the development of future improvements.

Appraisal Site Flag Types
The following flags are used by the Residential Department:

Case Reviewed-Value Offer Sent:
This flag applies to an account where TAD has fixed an issue with the property value and lowered the value in order to correct the issue, thus requiring no notice to be sent to notify the property owner or the change in the year listed at the beginning of the flag title.

Case Reviewed-No Value Change:
A protest on the account has been filed and after review by an appraiser it has been determined that the property owner or authorized agent will need to go to an ARB hearing to have the value changed in the year listed at the beginning of the flag title.

Boundary Split:
The settlement & waiver to change the value of the account has been returned signed (by the property owner or an authorized agent) to TAD for the year listed at the beginning of the flag title.

Multiple PIN:
The account value has been changed and needs to be re-notified.

Ag Homestead:
The account value has been changed and needs to be re-notified.

Ag Land:
The account is under review to be moved from one department to another (residential to commercial or commercial to residential).

Important Note:
A settlement & waiver to change the accounts value has been sent out, but not returned in the year listed at the beginning of the flag title.

Improvement Components

Building
A representative of a structure with living area.

Segment:
Ais used for floor records other than the 1st floor. A segment can be a 2nd floor, Sub Level floor, 3rd floor, etc. as long as the characteristics match the main floor of the building. (Same year built, style, etc...)

Section:
Represents differences in a single building. Typically, for residential, it defines areas with differing completion percentage, year built, style, quality and condition.

Feature:
Structures or improvements that are not considered living area.

Improvement Types

Residential Single Family:
Single-family residential improvements.

Residential Single Family Attached:
Individually owned residential townhome or non-urban condominium improvements with or without land.

Residential Mobile Home:
Single-family residential mobile home improvement only.

Residential Urban Condominium:
Residential improvement or improvements consisting of units individually owned and maintained.
- A declaration assigns ownership of a percent interest in the total land size, the unit interior square footage, amenities and common areas.
- Each complex can vary on architectural styles, have multiple stories, with multiple units, garages and carports. Urban condos can vary from buildings of at least 2 floors luxurious high-rise properties with parking garages and social views.
- Owners typically belong to a Home Owners’ Association (HOA) pay monthly fees and or special assessments in exchange for general repairs, maintenance, of the interior hallways, building exterior, driveways, parking, elevators, porches, recreation area, landscapes and common areas.

Residential Duplex:
Residential improvement containing two residential units, individual or master metered, with separate entrances.

Residential Triplex/Quadplex:
Residential improvement containing three-four residential units, individual or master metered, with separate entrances. The units can be platted as one or two individual lots.

Common Area Improvement:
Common Area Improvements are valued by a Flat Value for certain areas in neighborhoods wholly owned by the homeowners’ associations that is dedicated as common area for the sole use of the residents and is therefore residential in nature (swimming pools/park/schools/clubhouse/etc...). See Rule 3.357(a)(13).
- Common area improvements are valued by a Flat Value for certain areas in neighborhoods wholly owned by the homeowners’ associations that is dedicated as common area for the sole use of the residents and is therefore residential in nature (swimming pools/park/schools/clubhouse/etc...). See Rule 3.357(a)(13).

- The fact that property is owned by a homeowners’ association and may be used by residents is not necessarily an indication that the property is residential common area. Rule 3.357(a)(13) notes that residential common areas do “not include any commercial area open to nonresidents, retail outlets, hospitals, hotels, or any other facilities that are subject to the hotel occupancy tax.” This means an amenity, although owned by the homeowners’ association is generally not residential common area if:
- Parcels form outside the neighborhood can use the area under reciprocal agreements.
- The area is used for promotional purposes.
- The area is used for profit producing programs.
- The nature of the property—residential versus nonresidential—is a critical distinction in common area land. Rule 3.357(a)(13) also states that “common areas of mixed residential and nonresidential property are allocated or prorated based on the ratio of residential to nonresidential use of the property.

Example:
If a swimming pool qualifies as a residential common area, but there is a concession stand earning money at the swimming pool facility the property should be prorated accordingly.

Building Improvement Styles

Residential Single Family Styles(A):
Concrete Block
A concrete masonry unit (CMU) is a standard size rectangular block used in building construction.

Contemporary/Modern
A concrete masonry unit (CMU) is a standard size rectangular block used in building construction.

Craftsman/Bungalow
A concrete masonry unit (CMU) is a standard size rectangular block used in building construction.

Geodesic Dome
Constructed out of geodesic domes that range from 5-100% of a sphere (houses are usually arrays of triangles that form three or five-eighths of a geodesic sphere).

Log
A building technique in which a structure is built from logs that have not been milled into conventional lumber. Log buildings are formed by horizontally stacking logs and interlocking their ends with notches.

Mediterranean/Spanish
A concrete masonry unit (CMU) is a standard size rectangular block used in building construction.

Metal
Fabricated with steel for the internal support and for exterior cladding, as opposed to steel framed buildings which generally use other materials for floors, walls, and external envelope.

Mobile (Manufactured) Home:
A manufactured home is any home factory-built in the U.S. to the HUD Title 6 construction standards (commonly known as ‘the HUD-code’). The HUD-code took effect June 15, 1976.

A HUD-coded home will display documentation called the Certification Label and the Data Plate. The red Certification Label (sometimes called the HUD Label) can be located on the tail end of each transportable section of the home. The Data Plate will be located inside of the home. Regulation states that the Data Plate be affixed inside the home or on or near the main electrical breaker box, or other readily visible/accessible location. These documents are extremely important, as per the HUD Title 6 regulation removal is illegal. Removal could hinder the buying, selling, financing, or insuring of a manufactured home; they are not replaceable.

A manufactured home is built on a permanent chassis to ensure transportability. However, typically a manufactured home is not moved from its initial installed site.

Modular
Module sections are constructed at an offsite facility, sections are delivered to the intended site of use, and complete construction of the prefabricated sections is completed on site.

Traditional/Other
Architecture that makes use of common regional forms and materials at a particular time and place. Sometimes includes strong ethnic influences of an immigrant population; usually modest, unassuming, and unpertinent, and often a mixture of traditional and more modern styles or a hybrid of several styles. Houses are often built by people familiar with local materials, regional climatic conditions, and local building customs and techniques and have several designs and other variations in footprint, roof form, and materials, along with options such as garages for a diverse appearance.

Tudor
A concrete masonry unit (CMU) is a standard size rectangular block used in building construction.

Residential Single Family Attached:
Condominium:
Residential improvement or improvements consisting of units individually owned and maintained.
- A declaration assigns ownership of a percent interest in the total land size, the unit interior square footage, amenities and common areas.
- Each complex can vary on architectural styles, have multiple stories, with multiple units, garages and carports. Urban condos can vary from buildings of at least 2 floors luxurious high-rise properties with parking garages and social views.
- Owners typically belong to a Home Owners’ Association (HOA) pay monthly fees and or special assessments in exchange for general repairs, maintenance, of the interior hallways, building exterior, driveways, parking, elevators, porches, recreation area, landscapes and common areas.

Towehome
Individually owned residential improvement including the land under the foundation footprint.
- Attached or semi attached unit with property lines separating each unit.
- Building units for multi-story unit, not separate unit above
- At least one separate outside ground level entrance and has own roof.
- Can have single-family home amenities, porches, garages, driveways, rear fencing, small front and back yards.
- Owners typically belong to a Home Owners’ Association (HOA) pay monthly fees in exchange for maintenance of the recreation, landscapes and common areas.

Residential Urban Condominium Styles:
Condo Lower:
Same as a Condominium but located in a downtown area, typically in a high-rise and with an obstructed view.

Condo Upper:
Same as a Condominium but located in a downtown area, typically in a high-rise and with a non-obstructed view.

Condo Penthouse:
Same as a Condominium but located in a downtown area, typically in a high-rise and on the top floors of that high-rise building.

Residential Multi-Family Styles(B):

Residential Quadplex 3/4:
Residential improvement containing four residential units, individual or master metered, with separate entrances. The units can be platted as one or four individual lots.

Residential Duplex 2:
Residential improvement containing two residential units, individual or master metered, with separate entrances. The units can be platted as one or two individual lots.

Residential Mobile Home Imp-Only Styles(M):

Mobile (Manufactured) Home:
A manufactured home is any home factory-built in the U.S. to the HUD Title 6 construction standards (commonly known as ‘the HUD-code’). The HUD-code took effect June 15, 1976.

A HUD-coded home will display documentation called the Certification Label and the Data Plate. The red Certification Label (sometimes called the HUD Label) can be located on the tail end of each transportable section of the home. The Data Plate will be located inside of the home. Regulation states that the Data Plate be affixed inside the home or on or near the main electrical breaker box, or other readily visible/accessible location. These documents are extremely important, as per the HUD Title 6 regulation removal is illegal. Removal could hinder the buying, selling, financing, or insuring of a manufactured home; they are not replaceable.

A manufactured home is built on a permanent chassis to ensure transportability. However, typically a manufactured home is not moved from its initial installed site.
### Year Built
The year building construction started.

### Effective Year (EYOC)
A subjective judgement variable made by an appraiser. It is used in calculating the total market value of improvements on the property. TAD uses Effective Year to establish a difference in depreciation of improvements within a specific condition.

#### Example
House A & B are both built in 1970. Both buildings have the same materials in 1950 and have the same quality and condition. House A is meticulously maintained and cared for. House B was remodeled in 2000 (turn down the studs, new plumbing and wiring, installed, new sheetrock, exterior, appliance, fixtures). Both houses are in good condition today, but House B (with its more recent improvements) is given an effective year of 1985 to show the depreciation difference between the two (4) homes within the same condition.

#### Remodel
House is stripped down to the studs (plumbing, wiring, sheetrock, flooring, fixtures, hardware, etc.) and all replaced with new updated components and some structural changes have been made to increase utility and appeal to the current market through complete replacement or expansion. A property that has been remodeled will be given an EYOC to establish a different depreciation rate with in a specific condition.

#### Effective Year

<table>
<thead>
<tr>
<th>Year Built</th>
<th>Condition</th>
<th>Effective Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1940</td>
<td>Poor</td>
<td>1925</td>
</tr>
<tr>
<td>1950</td>
<td>Fair</td>
<td>1950</td>
</tr>
<tr>
<td>1960</td>
<td>Average</td>
<td>1960</td>
</tr>
<tr>
<td>1970</td>
<td>Good</td>
<td>1970</td>
</tr>
<tr>
<td>1980</td>
<td>Excellent</td>
<td>1980</td>
</tr>
</tbody>
</table>

### Percent Complete (PCT)
Percent complete represents how far along an improvement is in the construction process and is used to determine the amount the unfinished improvement adds to the property.

#### Quality

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Poor</td>
<td>20%</td>
<td>18%</td>
<td>15%</td>
<td>12%</td>
<td>9%</td>
<td>6%</td>
<td>3%</td>
</tr>
<tr>
<td>Fair</td>
<td>40%</td>
<td>40%</td>
<td>40%</td>
<td>40%</td>
<td>40%</td>
<td>40%</td>
<td>40%</td>
</tr>
<tr>
<td>Average</td>
<td>60%</td>
<td>60%</td>
<td>60%</td>
<td>60%</td>
<td>60%</td>
<td>60%</td>
<td>60%</td>
</tr>
<tr>
<td>Good</td>
<td>80%</td>
<td>80%</td>
<td>80%</td>
<td>80%</td>
<td>80%</td>
<td>80%</td>
<td>80%</td>
</tr>
<tr>
<td>Excellent</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Building Name
The Building Name is determined by an appraiser based on location, description or identifiable features of a property.

### Improvement Relationships

#### Related
An improvement that complements the main improvement on the appraisal site.

#### Stand Alone
Not Used

### Occupancy

#### Residence-Main
Living area of an improvement with homogenous Quality, Condition, and Effective Year of Construction.

#### Residence-Addition
Living area added to the Residence-Main with varying Quality and Condition and frequently a different Effective Year of Construction from that of the Residence Main.

#### Residence-Converted Garage
Garage space that has been converted into living area with varying Quality and Condition from that of the Residence Main and could be reverted back into a garage.

### Quality

#### Low
Built from simple plans based on basic functionality from bottom level materials with fair quality workmanship. The improvement has minimal fenestration, little to no exterior/interior refinements and architectural detail.

#### Above Average
Built from stock plans from base level materials with average quality workmanship. The improvement has more than adequate fenestration and some decorative fenestration, with some exterior/interior refinements and architectural detail.

#### Good
Built from highly modifiable stock plans from top level materials with good quality workmanship. The improvement has more than adequate fenestration and decorative fenestration, with significant excellent exterior/interior refinements and the highest quality of architectural detail.

#### Excellent
Built from unique and highly detailed architectural plans for a specific user from top level/special order material with excellent quality workmanship. The improvement has more than adequate fenestration and decorative fenestration, with significant excellent quality exterior/interior refinements and the highest quality of architectural detail.
Neighborhood Code
Approximately 1% of Tarrant County divided by boundaries mainly consisting of interstate highways or major arteries. Special properties (Quadrant 4) consist of condominums, townhomes, multi-family, mobile home parks, etc.

1 = Southeast (SE)  M = Urban Condominiums
2 = Northwest (NW)  A = Residential Multi-Family
3 = Northeast (NE)  S = Townhomes
4 = Southwest (SW)  E = Condominiums

Market Area:
Large area within the Quad that is indefinitely defined by environmental or economic forces, but may be influenced by city or school district limits.

Sub-Market Area:
Geographical delineation of the Broad Region for a specific category of real estate where similar properties compete for buyers.

Neighborhood:
Small section within the Sub-Market Area with complimentary land uses where most real estate is very comparable. Meaning similar construction, quality, and year built.

Land Types
Residential By Acre
Residential land valued by Acre is typically for larger properties and properties not in a platted neighborhood, but not always.

Residential By Square Foot
Residential land valued by Square Foot is typically used in downtown areas or residential properties that are in commercial areas or in neighborhoods with lots of various sizes that are typically less than one acre.

Residential Nominal Value

<table>
<thead>
<tr>
<th>Type</th>
<th>Nominal Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>R100</td>
<td>$100.00/Flt</td>
</tr>
<tr>
<td>A100</td>
<td>$1750.00/Flt</td>
</tr>
</tbody>
</table>

Residential By Acre 1A (Rondon)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-2</td>
<td>15K</td>
</tr>
<tr>
<td>2-10</td>
<td>20K</td>
</tr>
</tbody>
</table>

Residential By Acre 1L050A (Lake Arlington)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-10</td>
<td>40K</td>
</tr>
<tr>
<td>10-20</td>
<td>40.5K</td>
</tr>
<tr>
<td>20-30</td>
<td>41K</td>
</tr>
</tbody>
</table>

Residential By Acre 2N (Eagle Mountain / Saginaw)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-10</td>
<td>45K</td>
</tr>
<tr>
<td>10-20</td>
<td>45.5K</td>
</tr>
<tr>
<td>20-30</td>
<td>46K</td>
</tr>
</tbody>
</table>

Residential By Acre 2Y (Acre)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-1</td>
<td>35K/acre</td>
</tr>
<tr>
<td>1-4</td>
<td>25K/acre</td>
</tr>
<tr>
<td>4+</td>
<td>15K/acre</td>
</tr>
</tbody>
</table>

Residential By Acre 2Z (Hasset)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-1</td>
<td>30K</td>
</tr>
<tr>
<td>1-4</td>
<td>30.5K</td>
</tr>
<tr>
<td>4+</td>
<td>31K</td>
</tr>
</tbody>
</table>

Residential By Acre 3S (Colyville)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-1</td>
<td>40K</td>
</tr>
<tr>
<td>1-4</td>
<td>40.5K</td>
</tr>
<tr>
<td>4+</td>
<td>41K</td>
</tr>
</tbody>
</table>

Residential By Acre Westlake (35)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-1</td>
<td>45K</td>
</tr>
<tr>
<td>1-4</td>
<td>50K</td>
</tr>
<tr>
<td>4+</td>
<td>60K</td>
</tr>
</tbody>
</table>

Residential By Acre Eastlake (36)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-1</td>
<td>20K</td>
</tr>
<tr>
<td>1-4</td>
<td>25K</td>
</tr>
<tr>
<td>4+</td>
<td>30K</td>
</tr>
</tbody>
</table>

Residential By Acre Far Southwest (44)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-1</td>
<td>7K</td>
</tr>
<tr>
<td>1-4</td>
<td>7.5K</td>
</tr>
<tr>
<td>4+</td>
<td>8K</td>
</tr>
</tbody>
</table>

Residential By Acre Far Southwest (41100B)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-10</td>
<td>49K</td>
</tr>
<tr>
<td>10-20</td>
<td>49.5K</td>
</tr>
<tr>
<td>20-30</td>
<td>50K</td>
</tr>
</tbody>
</table>

Residential By Acre Crowley (4B)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-10</td>
<td>15K</td>
</tr>
<tr>
<td>10+</td>
<td>20K</td>
</tr>
</tbody>
</table>

Residential By Acre Mira Vista (4R030A)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-17000</td>
<td>20K</td>
</tr>
<tr>
<td>17001+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential By Flat Value
Residential land valued by a Flat Value is typically used in platted neighborhoods, but not always.

Residential-Ridglea Hills (4R003A)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-17000</td>
<td>110K</td>
</tr>
<tr>
<td>17001+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential-Rivercrest/Westover (4R003A)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-17000</td>
<td>70K</td>
</tr>
<tr>
<td>17001+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML Axle Open Water (2A100B)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>125K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML Axle Slough (2A100C)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>115K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML Boat Club (2A200C)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>150K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML East Water (2A200C)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>200K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML East Slough (2A200B)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>125K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML Lake Country (2A200B)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>200K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML Oak Harbor (2A100A)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>150K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential EML Resort (2A200A)

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>150K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Residential Lake Arlington

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>150K</td>
</tr>
<tr>
<td>21781+</td>
<td>Excess</td>
</tr>
</tbody>
</table>

Common Area Land

<table>
<thead>
<tr>
<th>Acre</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-21780</td>
<td>250K</td>
</tr>
</tbody>
</table>

Common Area Land is valued by a Flat Value for certain areas in neighborhoods wholly owned by the homeowners’ associations that is dedicated as common area for the sole use of the residents and is therefore residential in nature (swimming pools, parks, playgrounds, etc.). See Rule 3.217(a)(13).

The fact that property is owned by a homeowners’ association and may be used by residents is not necessarily an indication that the property is residential common area. Rule 3.217(a)(13) notes that residential common area do “not include any commercial area open to nonresidents, retail outlets, hospitals, hotels, or any other facilities that are subject to the hotel occupancy tax.” This means an amenity owned although by the homeowners’ associations is generally not residential common area.

- Persons form outside the neighborhood can use the area under reciprocal agreements.
- The area is used for promotional purposes.
- The area is used for profit producing programs.
- The nature of the property—residential vs. nonresidential—is a critical distinction in common area land. Rule 3.217(a)(13) also states that “common areas of mixed residential and nonresidential property are allocated or prorated based on the ratio of residential to nonresidential use of the property.”

Example: If a swimming pool qualifies as a residential common area, but there is a concession stand at the swimming pool facility the property should be prorated accordingly.

Viridian Neighborhood Overview

<table>
<thead>
<tr>
<th>Neighborhood Code</th>
<th>Land Value</th>
<th>Land Size/Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>31201G</td>
<td>$500,000</td>
<td>0-7,500 sq ft</td>
</tr>
<tr>
<td>37102G</td>
<td>$575,000</td>
<td>7,500 sq ft &amp; larger</td>
</tr>
</tbody>
</table>

Land Size determines neighborhood code.

Eff. 1/1/2020
Land Adjustments

Access—None No access to the property from a public right of way.
Access—Poor Access to the property is restricted by physical factors.
Adjacent to Commercial A property is adjacent to a commercial property it may be adjusted due to the effects of this neighboring property type on value.
Adjacent to School A property is adjacent to a school it may be adjusted due to the effects of this neighboring property type on value.
Boundary Split A property is intersected by some type of boundary. A boundary split is generally used to identify a property divided by a political boundary, i.e. School District, County Line etc.
Canal The property is located on a canal and may positively or negatively impact the property's value.
Contiguous Owner Someone owning more than one parcel and the parcels are adjacent to one another.
Contiguous Owner-Azle Someone owning more than one parcel and the parcels are adjacent to one another.
Contiguous Owner-Colleyville Someone owning more than one parcel and the parcels are adjacent to one another.
Contiguous Owner-Haslet Someone owning more than one parcel and the parcels are adjacent to one another.
Contiguous Owner-Rendon Someone owning more than one parcel and the parcels are adjacent to one another.
Creek Across Property A creek runs across the property.
Deed Restricted/Encumbered The property is restricted from certain uses or structure types according to the deed.
Desirability The property is in a more desirable or less desirable location, thus costs more or less than the properties around it.
Drainage Ditch Flat Drainage ditch or creek runs through the property.
Drainage Ditch/Drainage Creek Drainage ditch or creek runs through the property.
Excessive Depth The property has excessive depth that impacts the property value.
Excessive Traffic The property has excessive traffic that impacts the property value.
External/Economic Obsolescence A defect, usually incurable, caused by negative influences outside a site and generally incurs on the part of the owner, landlord, or tenant.
Floodplain 100 Year The property is located in a flood plain that may impact the property value.
Floodway The property is located in a floodway that may impact the property value.
Frontage The property has frontage adjacent to a particular feature that impacts the property value.
Frontage Flat The property has frontage adjacent to a particular feature that impacts the property value.
Gas Pipeline A gas line runs through the property.
Golf Course Frontage The property is located adjacent to a golf course.
Golf Course Flat The property is located adjacent to a golf course.
Golf+50 The property is located adjacent to a golf course.
Greenbelt/Greenway A property is adjacent to a greenbelt or greenway.
Historic District A property that is located in a historic district affecting the value.
Homesite/Homestead A property that is located in a historic district affecting the value.
Irregular Shape The lot has an irregular shape not typical for the surrounding area.
Lake Slough The property is located on a lake slough.
Lake View The property has a view of the lake.
Multiple Lots The property consists of multiple lots combined into one parcel.
No Utilities There are no utilities available to the property.
Other-Weather Description Something other than the available land adjustments affecting value.
Park The property is located adjacent to a park.
Partial Lot The property consists of a partial lot.
Railroad-Negative Impact A railroad runs adjacent to the property.
Size The property is either smaller or larger than the normal property in the area.
Size-25 The property is either smaller or larger than typical properties in the area and it positively or negatively impacts the value by 25%.
Size-50 The property is either smaller or larger than typical properties in the area and it positively or negatively impacts the value by 50%.
Terrain-Poor A property's terrain is poor and not conducive to building a structure.
Terrain-Stopping See Poor-Terrain
Too Small to Build The property is too small to construct a building impacting the property’s value.
Transmission Right of Way A right of way allowing access to another property or properties, also called an Easement.
Utility Easement A utility easement cuts through the property possibly restricting the use of some of the property having an impact on the property’s value.
View The property is in a location that provides an exceptional view or an unwanted view and is adjusted according to these factors.
View Flat The property is in a location that provides an exceptional view or an unwanted view and is adjusted according to these factors.
View-50K The property is in a location that provides an exceptional view or an unwanted view and is adjusted according to these factors.
View1-Mira Vista The property is a location that provides an exceptional view or an unwanted view and is adjusted according to these factors.
Well Site A well site is located on the property impacting value.
Water or Lake Frontage The property has frontage on a lake or body of water impacting the property's value.
Water-100K Flat
Water-25K Flat
Water-Mira Vista Zone Restricted The property has zoning restrictions impacting value.
Land Use Types

Primary Use

Secondary Use

Land Uses (Agricultural Land)

Agricultural land is valued by Use and Market Land Values. The Land Use Value is used to calculate the appraised value and the Land Market Value is used to calculate the market value. This way if the land is taken out of agricultural use the imposed 5 year max rollback tax is easily calculated. (The difference in the taxes the owner paid with the land use value and the taxes the owner would have paid at market value)

C2 Dry Cropland Following the necessary production practices for specific crops (typically wheat, oats, corn, grain sorghum) required to meet the degree of intensity for crop production.

C2B Non Prime Following the necessary production practices for specific crops (typically wheat, oats, corn, grain sorghum) required to meet the degree of intensity for crop production.

Orchard Commercial scale fruit or nut orchard (example: 35 minimum pecan trees per acre (start up) thinned as orchard matures).

Orchard B Non Prime Commercial scale fruit or nut orchard.

Other AG Use

Unique Agricultural Land Uses that do not fit into another category. Example: Catfish Farming.

Other B Non Prime Unique Agricultural Land Uses that do not fit into another category. Example: Catfish Farming.

P1 Improved Pasture

In the area Coastal Bermuda is used for both livestock grazing and hay production. (Example: It is expected that the land should produce the primary nourishment for the livestock. A stocking rate should not exceed the carrying capacity of the land. A typical stocking rate for improved pasture is 6-8 acres per animal unit. Commodity feeding practices such as supplement feeding during the winter months can increase the land's stocking rate).

P1B Non Prime

In the area Coastal Bermuda is used for both livestock grazing and hay production.

P2 Native Pasture

Native pastures are uncultivated lands occupied wholly or mainly by native or naturally introduced plants useful for grazing. It is desired that a native pasture furnish enough vegetation to sustain livestock year round without the need of supplemental feeding required to meet the degree of intensity test.

P2B Non Prime

Native pastures are uncultivated lands occupied wholly or mainly by native or naturally introduced plants useful for grazing. It is desired that a native pasture furnish enough vegetation to sustain livestock year round without the need of supplemental feeding required to meet the degree of intensity test.

Wildlife/C2 Crop

Land used for Wildlife Management that was appraised as Cropland prior to conversion to Wildlife Management.

Wildlife/Orchard

Land used for Wildlife Management that was appraised as Orchard prior to conversion to Wildlife Management.

Wildlife/Other

Land used for Wildlife Management that was appraised as Other Ag Use prior to conversion to Wildlife Management.

Wildlife/P1 Pasture

Land used for Wildlife Management that was appraised as Improved Pasture prior to conversion to Wildlife Management.

Wildlife/P2 Pasture

Land used for Wildlife Management that was appraised as Native Pasture prior to conversion to Wildlife Management.

Wildlife/P2B Non Prime

Land used for Wildlife Management that was appraised as Native Pasture prior to conversion to Wildlife Management.

Wildlife/Wasteland

Land used for Wildlife Management that was appraised as Wasteland prior to conversion to Wildlife Management.

Barren/Wasteland

Unproductive land that supports the agricultural use of contiguous, productive land, and could qualify for agricultural appraisal. Additionally, Barren/Wasteland must have the same ownership as the qualifying land.

Valuation Codes

Homestead Eligible Indicates that the account is eligible for a homestead exemption (this does not indicate that there is a homestead exemption on the account).

Agricultural Qualified Indicates that the account is qualified for an agricultural exemption (this does not indicate the agricultural exemption on the account).

Other County

Indicates that the property associated with the account is split by Tarrant County and one of the neighboring counties (Dallas, Denton, Ellis Johnson, Parker or Wise).

Primary Valuation Methods

Override Value: A resolution value has been reached informally, the ARB has determined a value for the appraisal site, or the value was brought over during conversion.

Residential Cost: Residential cost tables are used arrive at the concluded value.

Residential Sales: Residential sales from January 1st of the previous year to March 31st of the current year are used to determine the concluded value.

Residential Equity: Residential appraised values from the current year are used to determine the concluded value.

Residential Land Sales: Residential land sales from January 1st of the previous year to March 31st of the current year are used to determine the concluded value (this is used for vacant land).
### Value Comparison Models

<table>
<thead>
<tr>
<th>Residential eAccess Sales</th>
<th>Residential eAccess Equity</th>
<th>Residential Land Sales</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustment Factor ARB</td>
<td>Field Inspection</td>
<td>Rent Survey</td>
</tr>
<tr>
<td>Articles/Publications</td>
<td>Findings</td>
<td>Sale Listing</td>
</tr>
<tr>
<td>Bankruptcy</td>
<td>General</td>
<td>Income General Model</td>
</tr>
<tr>
<td>Block Removal</td>
<td>Income Actual Data Entry</td>
<td>Income Model</td>
</tr>
<tr>
<td>Correction</td>
<td>Land Model</td>
<td>Information</td>
</tr>
<tr>
<td>Cost General</td>
<td>Informal Appeals</td>
<td>Land Survey</td>
</tr>
<tr>
<td>Cost Model</td>
<td>Litigation</td>
<td>Location</td>
</tr>
<tr>
<td>Cost Overide</td>
<td>Party of Interest</td>
<td>Permission</td>
</tr>
<tr>
<td>CTD</td>
<td>Permit</td>
<td>Plat</td>
</tr>
<tr>
<td>Customer Contact General</td>
<td></td>
<td>Value Overrider</td>
</tr>
<tr>
<td>Exemption/Records</td>
<td></td>
<td>EXEMPTION</td>
</tr>
<tr>
<td>Fiduciary</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Notes Key Word Filters

#### Issuing Agencies

- **Arlington**
- **Bedford**
- **Benbrook**
- **Blue Mound**
- **Burleson**
- **Collinwood**
- **Dalworthington Gardens**
- **Edgecliff**
- **Euless**
- **Everman**

#### Inspections Reasons

- **Agricultural Adjustment**
- **New Construction**
- **ARB Request**
- **Field Recheck**
- **Land Review**
- **Liftimation/PostARB**
- **Market Adjustments**

### Inspection Types

- **Notes Key Word Filters**
  - **CTD**
  - **Cost Override**
  - **Correction**
  - **Block Removal**
  - **ARB**
  - **Permit from previous year requires a recheck.**
  - **ResDept - Permit (Year)**
  - **Fire Place**
  - **Exterior Remodel**
  - **Enclosed Garage**
  - **Enclosed Carport**
  - **Drive Approach**
  - **Demolish**
  - **Carport**
  - **Detached Garage**
  - **Drive Approach**
  - **Duplex**
  - **Early Grading**
  - **Electrical / Plumbing**
  - **Enclosed Carport**
  - **Enclosed Garage**
  - **Enclosed Porch**
  - **Environmental**
  - **Exemption Granted**
  - **Exemption Removed**
  - **Exterior Remodel**
  - **Fence**
  - **Fence**
  - **Finch**
  - **Fire Damage**
  - **Fire Place**
  - **Flag Pole**

### Permit Status

- **ResDept – Follow Up Current Year (Work Not Started)**
- **ResDept - Permit (Year)**
- **ResDept - Recheck (Year)**

### Issuing Agencies

- **Arlington**
- **Bedford**
- **Benbrook**
- **Blue Mound**
- **Burleson**
- **Collinwood**
- **Dalworthington Gardens**
- **Edgecliff**
- **Euless**
- **Everman**

### Change Reasons

- **A Change Reason must be selected when adding or changing many items in the CAMS system.**
- **The change reason selected in RPA is used by other sub-systems in the CAMS system (AA, Records, Info, Reports, and Interfaces, and Case Management.) Informing other users how to modify the account on the screen should be handled.**
- **Thing affecting things like the following:**

### Notice Flags

- **Residential Homestead Properties**
  - **Homestead application approved and value notice to be sent.**
- **Residential Homestead Properties w/ Agent**
  - **Homestead application approved, value notice to be sent to the agent.**

### Demolition

- **Tool used for the following reasons:**

### Disaster

- **You will be informed as to when this change reason is to be used.**

### Revenue Object Flags

- **New Account Current Tax Year**
- **New Account Future Tax Year**
- **New Account Prior Tax Year**
- **Pending Adjustment Merger**
- **Pending Adjustment Plat**
- **Pending Adjustment Split**
- **Pending New Account**
- **Pending New Account Split**
- **Pending Property Left Off Roll Omitted Property**

### Roll Code Flags

- **Account Inactivated**
- **Account Inactivated Combined**
- **Account Inactivated Repeated**
- **Account Inactivated Split**

### Permit Status

- **ResDept – Follow Up Current Year**
- **ResDept – Recheck (Year)**
  - Permit requires a recheck in the current year.
  - Permit from previous year requires a recheck.
Glossary

Abstraction Method
Method of land valuation in the absence of vacant land sales, whereby improvement values obtained from the cost model are subtracted from sales prices of improved parcels to yield residual land value estimates. Can be called residual land technique.

Account Number
See Property Identification Number (PIN).

Actual Age
The number of years that have elapsed since the completed construction of an structure; also referred to as historical age or chronological age.

Adjustments
Advances made for specific structural element conditions when the rest of the property retains the same or higher condition as the surrounding properties. Adjustments may also be made when a condition that is not low and/or high enough for the property.

Ad Valorem
(Latin for "according to value") is a tax based on the value of real estate or personal property.

Affidavit
A sworn form of an affirmed or sworn statement.

Allocation
See land ratio method.

Alternate Identification Number (AIN)
An optional and may also be designated for a revenue object.

Appraisal District
An appraisal district is a political subdivision of the state. The district is responsible for appraising property in the districts for ad valorem property tax purposes of each taxing unit that imposes ad valorem taxes on property in the district.

Appraisal Records
A list of taxable properties.

Appraisal Review Board (ARB)
Listing of all taxable property with the name and address of the owner/owners and the taxable value.

Appraisal Site
A grouping of parcels.

Appraisal Site Level
The level within the CAMA System where changes to the appraisal site that affect the value are entered.

Appraiser
One who is expected to perform valuation services completely and in a manner that is independent, impartial and objective. Hired by the chief appraiser to assist in the production and upkeep of the appraisal roll.

Area Code
There is only one area code for Tarrant County 001.

Attached Feature
A feature that is attached to a building.

Board of Directors
A body of elected or appointed members who jointly oversee the activities of a company or organization.

Building
Representative of a structure/improvement to the appraisal site with living area.

Building Name
The Building Name is determined by an appraiser based on location, description or identifiable features of a property.

Building Style
The materials used in the construction and architectural appearance of a building.

Building Type
The type of single-family residence being constructed.

Business Personal Property Department
Group of appraisers under the direction of the Director of Business Personal Property and the Director of Business Personal Property's appointed manages tasked with the discovery and assessment of all of the business personal property in the appraisal district.

Central Tendency
1. The tendency of data to cluster around some typical or central value, such as the mean, median, or mode.
2. OF: A single point in a range of observations around which the observations tend to cluster. The three most commonly used measures of central tendency are the mean, median, and mode.

Chief Appraiser
Functions as the chief executive officer and professional advisor to the Board of Directors. The Chief Appraiser may delegate to other staff members the tasks as deemed advisable, but responsibility rests with the Chief Appraiser.

Class Code
The Property Class Code corresponds with the States Property Classification Guide (State Use Codes). The Class Code is used for value analysis and used in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide helps improve appraisal accuracy.

Clerical Error
An error that is or results from a mistake or failure in writing, copying, transcribing, entering or retrieving computer data, computing, or calculating; or that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by the chief appraiser, the appraisal review board, or the assessor; however, "clerical error" does not include an error that is or results from a mistake in judgment or reasoning in the making of the finding or determination.

Coefficient of Dispersion (COD)
The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, its the average percentage deviation from the median ratio.

Commercial Department
Group of appraisers under the direction of the Director of Commercial and the Director of Commercial's appointed manages tasked with the discovery and assessment of all of the commercial properties in the appraisal district.

Comptroller of Public Accounts
The state's chief tax collector, accountant, revenue estimator and treasurer.

Computer Assisted Mass Appraisal (CAMA)
A system of appraising property, usually only certain types of real property, that incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedures to assist the appraiser in estimating value. Additionally: A system for assessing real and personal property with the assistance of a computer. A computer may be used, for example, in the appraisal process, in keeping track of ownership and exemption status, in printing the assessment roll, in coordinating the work load of real property appraisers and personal property appraisers with respect to the assessment of commercial and industrial properties, and in a number of other areas.

Condition
A judgment of the depreciation of an Improvement. Note: This is a difficult area of comparison because although the condition of the subject is known, it is difficult to know the condition of the comparable. Differences in condition may justify variances in selling prices of similar properties.

Construction Class
Class of construction used to build the improvement.
Percent Complete is used to determine the value the unfinished improvement adds to the property.

The year an improvement was remodeled (this information is recorded for reference only).

Remodel

-感慨：文本中的信息量大，内容较为复杂，可能需要阅读者有一定的基础才能完全理解。