Coke County Appraisal District

S.B. 1652 Biennial Reappraisal Plan 2025 - 2026

INTRODUCTION

Scope of Responsibility

The Coke County Appraisal District has prepared and published this reappraisal plan and appraisal report to provide our Board of Directors, citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then, several sections describing the appraisal effort by the appraisal district.

The Coke County Appraisal District (CAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member Board of Directors, appointed by the taxing units within the boundaries of Coke County, constitutes the district's governing body. The chief appraiser, appointed by the Board of Directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for 12 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Property appraisals and estimated values by the appraisal district allocate the year's tax burden on the basis of each taxable property's market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable or religious organizations and agricultural productivity valuation.

Except as otherwise provided the Property Tax Code appraises all taxable property at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

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

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of real property inventory may elect to have the inventory appraised at its market value as of September 1st of the year pre-ceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. Appraised values are reviewed annually and are subject to change. Business personal properties, minerals and utility properties are appraised every year.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent cost and market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable.

Personnel Resources

The office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The administration department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The appraisal department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, mineral, utilities, and industrial. The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Board of Tax Professional Examiners. Support functions including records maintenance, personnel in support services coordinate information and assistance to property owners, and hearings.

The appraisal district staff consists of 2 employees with the following classifications:

- 1 - Official/Administrator (executive level administration)
- 1 - Technician (appraisers, program appraisers and network support)

Staff Education and Training

All personnel that are performing appraisal work are registered with the Board of Tax Professional Examiners and are required to take appraisal courses to achieve the status of Registered Professional Appraiser within five years of employment as an appraiser. After they are awarded their license, they must receive additional training of a minimum of 30 hours of continuing education units every two years. Failure to meet these minimum standards results in the termination of the employee.

Data

The district is responsible for establishing and maintaining approximately 7695 real and personal property accounts covering 270 square miles within Coke County. Portions of adjoining counties are under over-lapping taxing jurisdictions and these properties are included within this number of property accounts. These over-lapping jurisdictions enter into Nolan and Tom Green Counties. This data includes property characteristics, ownership, and exemption information. Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and field inspections.

SHARED APPRAISAL DISTRICT BOUNDARIES

The district established procedures whereby ownership and property data information are routinely exchanged within over-lapping jurisdictional boundaries. With implementation of HB 1010 the Coke County Appraisal District shares its appraised values with adjoining counties on properties within their school district.

INDEPENDENT PERFORMANCE TEST

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts an annual property value study (PVS) of each Texas school district and each appraisal district. As part of this annual study, the code requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices (MSP review); test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analyses of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of

appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category.

There are 2 independent school districts in Coke CAD for which appraisal rolls are annually developed. The preliminary results of this study are released February 1 in the year following the year of appraisement. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) the following July of each year. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

Appraisal Activities

INTRODUCTION

Appraisal Responsibilities

Appraisal Resources

- **Personnel** - 1 appraiser conducts the appraisal activities.
- **Data** - The data used by field appraisers includes the existing property characteristic information. Data is printed on a property record card (PRD), or personal property data sheets. Other data used includes maps, sales data, building permits, photos and actual cost and market information. Sources of information are gathered using excellent reciprocal relationships with other participants in the real estate market place. The district cultivates sources and gathers information from both buyers and sellers participating in the real estate market.

Appraisal Frequency and Method Summary

- Residential Property- Residential property is physically examined at least once every three years with appraisers driving in front of each home, noting condition of the improvement and looking for changes that might have occurred to the property since the last on-site check.

- Commercial Property- Commercial and industrial real estate is observed annually to verify class and condition. The inspection occurs as Business Personal Property appraisers are checking BPP accounts. Real estate accounts are analyzed against sales of similar properties in Coke CAD.

- Business Personal Property- Business personal property is observed annually. A rendition is sent for new businesses to complete. Businesses are categorized using SIC codes. Rendition laws provide additional information on which to base values of all BPP account.

- Minerals- Working and royalty interests of producing oil and gas wells are appraised annually. The Coke CAD is contracted with Pritchard & Abbott Inc. to appraise minerals.

- Each producing lease is valued as a unit and then that value is divided according to the various owners of the lease listed in division orders.

- Utilities and Pipelines- Utility companies and pipelines are appraised annually using a unit value developed using all three approaches to value. For example, a utility company's total value in the State is estimated using cost, market, and income approaches to value and then the entire value is allocated using the components of that utility company that have situs in the various tax units of Coke CAD. Components include such things as miles of transmission lines, miles of distribution lines, substations and the like for an electric utility.

PRELIMINARY ANALYSIS

Data Collection/Validation

Data collection of real property involves maintaining data characteristics of the property. The information contained includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers are required to use a property classification system that establishes uniform procedures for the correct listing of real property. All properties are coded according to a classification system. The approaches to value are structured and calibrated based on this coding system and property description and characteristics. The type of information contained in the BPP file includes personal property such as business inventory, furniture and fixtures,

The listing procedure utilized by the field appraisers is available in the district offices. Appraisers periodically update the classification system with input from the valuation group.

Sources of Data

The sources of data collection are through property inspection, new construction field effort, data mailer questionnaires, hearings, sales validation field effort, commercial sales verification and field effort, newspapers and publications, and property owner correspondence by mail or via the Internet. The Multiple Listing Service of the Board of Realtors is a reliable source of data, for both property description and market sales data. Area and regional real estate brokers and managers are also sources of market and property information. Data surveys of property owners requesting market information and property description information is also valuable data. Soil surveys and agricultural surveys of farming and ranching property owners and industry professionals are helpful for productivity value calibration. The Texas Railroad Commission is the source for mineral production data and leasing information. Improvement cost information is gathered from local building contractors and Marshall and Swift Valuation Service.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers walk entire neighborhoods to review the accuracy of our data and identify properties that have to be relisted. The sales validation effort in real property pertains to the collection of market data for properties that have sold. In residential, the sales validation effort involves on-site inspection by field appraisers to verify the accuracy of the property characteristics and confirmation of the sales price.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides reliable data to allow correction of records without having to send an appraiser on-site. Properties identified in this manner are added to a work file and inspected at the earliest opportunity. Accuracy and validity in property descriptions and characteristics data is the highest goal and is stressed throughout the appraisal process from year to year. Appraisal opinion quality and validity relies on data accuracy as its foundation.

Data Maintenance

The field appraiser is responsible for the data entry of his/her fieldwork into the computer file. This responsibility includes not only data entry, but also quality assurance. The majority of the data collected in the field is input by the field appraiser. Data updates and file modification for property descriptions and input accuracy is conducted as the responsibility of the field appraiser and appraisal supervisors.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of last inspection and the CAD appraiser responsible are listed on a property card. If a property owner or jurisdiction disputes the district's records concerning this data during a hearing, via a telephone call or other correspondence received, the record may be corrected based on the evidence provided or an on-site inspection may be conducted. Typically, a field inspection is requested to verify this information for the current year's valuation or for the next year's valuation.

PERFORMANCE TEST

The property appraisers are responsible for conducting ratio studies and comparative analysis. Ratio studies are conducted on property located within certain neighborhoods or districts by appraisal staff. The sale ratio and comparative analysis of sale property to appraised property forms the basis for determining the level of appraisal and market influences and factors for the neighborhood. This information is the basis for updating property valuation for the entire area of property to be evaluated. Field appraisers, in many cases, may conduct field inspections to ensure the accuracy of the property descriptions at the time of sale for this study. This inspection is to ensure that the ratios produced are accurate for the property sold and that appraised values utilized in the study are based on accurate property data characteristics observed at the time of sale. Also, property inspections are performed to discover if property characteristics had changed as of the sale date or subsequent to the sale date. Sale ratios should be based on the value of the property as of the date of sale not after a subsequent or substantial change was made to the property after the negotiation and agreement in price was concluded. Properly performed ratio studies are a good reflection of the level of appraisal for the district.

Residential Valuation Process

INTRODUCTION

MARKET AREA: Due to the low volume of sales in the county the whole of Coke County is considered to be the market area.

Appraisal Resources

Personnel ***- The residential appraisal staff consists of 1 appraiser the district contracts with Pritchard & Abbott Inc***

- **Data -** An individualized set of data characteristics for each residential dwelling and multiple family units in this district are collected in the field and data entered to the computer.

VALUATION APPROACH

Land Analysis

Residential land valuation analysis is conducted prior to neighborhood sales analysis. The value of the land component to the property is estimated based on available market sales for comparable and competing land under similar usage. A comparison and analysis of comparable land sales is conducted based on a comparison of land characteristics found to influence the market price of land located in the neighborhood. A computerized land table file stores the land information required to consistently value individual parcels within neighborhoods given known land characteristics. Specific land influences are considered, where necessary, and depending on neighborhood and individual lot or tract characteristics, to adjust parcels outside the neighborhood norm for such factors as access, view, shape, size, and topography. The appraisers use abstraction and allocation methods to insure that estimated land values best reflect the contributory market value of the land to the overall property value.

Area Analysis

Information is gleaned from real estate publications and sources such as continuing education in the form of IAAO and BTPE classes.

Neighborhood and Market Analysis

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. Residential valuation and neighborhood analysis is conducted on various market areas within each of the political entities known as Independent School Districts (ISD). Analysis of comparable market sales forms the basis of estimating market activity and the level of supply and demand affecting market prices for any given market area, neighborhood or district. Market sales indicate the effects of these market forces and are interpreted by the appraiser into an indication of market price ranges and indications of property component change considering a given time period relative to the date of appraisal.

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Once a neighborhood with similar characteristics has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood

delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height.

All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field-inspected and delineated based on observable aspects of homogeneity. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as similar neighborhoods in similar locations. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales, or use in direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis, discussed below, is performed on a neighborhood basis, and in soft sale areas on a neighborhood group basis.

Highest and Best Use Analysis

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.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Cost Schedules

All residential parcels in the district are valued with a replacement cost estimated from identical cost schedules based on the improvement classification system using a comparative unit method. The district's residential cost schedules are estimated from Marshall and Swift, a nationally recognized cost estimator service. These cost estimates are compared with sales of new improvements and evaluated from year to year and indexed to reflect the local residential building and labor market. Costs may also be indexed for neighborhood factors and influences that affect the total replacement cost of the improvements in a smaller market area based on evidence taken from a sample of market sales. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district cost schedules be within a range of plus or minus 10% from nationally recognized cost schedules.

A review of the residential cost schedule is performed annually. As part of this review and evaluation process of the estimated replacement cost, newly constructed sold properties representing various levels of quality of construction in district are considered. The property data characteristics of these properties are verified and photographs are taken of the samples. CAD replacement costs are compared against Marshall & Swift, a nationally recognized cost estimator, and the indicated replacement cost abstracted from these market sales of comparably improved structures. The results of this comparison are analyzed using statistical measures, including stratification by quality and reviewing has estimated building costs plus land to sales prices. As a result of this analysis, a new

regional multiplier or economic index factor and indications of neighborhood economic factors are developed for use in the district's cost process. This new economic index is estimated and used to adjust the district's cost schedule to be in compliance with local building costs as reflected by the local market.

Sales Information

A sales file for the storage of "snapshot" sales data at the time of sale is maintained for real property. Residential vacant land sales, along with commercial improved and vacant land sales are maintained in a sales information system. Residential improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, Board of Realtor's MLS, various sale vendors, and realtors. Neighborhood sales reports are generated as an analysis tool for the appraiser in the development and estimation of market price ranges and property component value estimates. Abstraction and allocation of property components based on sales of similar property is an important analysis tool to interpret market sales under the cost and market approaches to value. These analysis tools help determine and estimate the effects of change, with regard to price, as indicated by sale prices for similar property within the current market.

Statistical Analysis

The residential valuation appraisers perform statistical analysis annually to evaluate whether estimated values are equitable and consistent with the market. Ratio studies are conducted on each of the residential valuation neighborhoods in the district to judge the two primary aspects of mass appraisal accuracy--level and uniformity of value. The level of appraised values is determined by the weighted mean ratio for sales of individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods.

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

Market and Cost Reconciliation and Valuation

Neighborhood analysis of market sales to achieve an acceptable sale ratio or level of appraisal is also the reconciliation of the market and cost approaches to valuation. Market factors are developed from appraisal statistics provided from market analyses and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This

type of approach accounts for neighborhood market influences not particularly specified in a purely cost model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluates a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, within a delineated neighborhood, with the value of the properties' based on the estimated depreciated replacement cost of improvements plus land value. The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal based on sold properties. This ratio is compared to the acceptable appraisal ratio, 96% to 100%, to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This impact on value is usually the most significant factor affecting property value and the most important unknown to determine by market analysis. Abstraction of the improvement component from the adjusted sale price for a property indicates the effect of overall market suggested influences and factors on the price of improvements that were a part of this property, recently sold. Comparing this indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicates any loss in value due to accrued forms of physical, functional, or economic obsolescence. This is a market driven measure of accrued depreciation and results in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicate the trending of this rate of change over certain classes of improvements within certain neighborhoods. Based on this market analysis, the appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculates the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sale ratio. After an acceptable level of appraisal is achieved within the sale sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sale prices available within a given neighborhood. Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The estimated property values calculated for each update neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood. Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods and verifies appraised

values against overall trends as exhibited by the local market, and finally, for the school district as a whole.

TREATMENT OF RESIDENCE HOMESTEADS

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under that law, beginning in the second year a property receives a homestead exemption; increases in the assessed value of that property are "capped." The value for tax purposes (assessed value) of a qualified residence homestead will be the LESSER of:

- The market value; or
- The preceding year's appraised value;
  PLUS, 10 percent for each year since the property was re-appraised;
  PLUS, the value of any improvements added since the last re-appraisal.

Assessed values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the year following sale of the property and the property is appraised at its market value. An analogous provision applies to new homes. While a developer owns them, unoccupied residences may be partially complete and appraised as part of an inventory. This valuation is estimated using the district's land value and the percentage of completion for the improvement contribution that usually is similar to the developer's construction costs as a basis of completion on the valuation date. However, in the year following changes in completion, occupancy, or sale, they are appraised at market value.

CIRCUIT BREAKER VALUE LIMITATION

Beginning in 2024, the State of Texas implemented a 20% Circuit Breaker Cap to limit the taxable value increase of all properties other than Homesteads. The value for tax purposes (assessed value) of a property without a Homestead will be the LESSER of:

The market value; or

The preceding years appraised value; PLUSS 20%, PLUS the value of any improvements added since the previous year

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The appraiser identifies individual properties in critical need of field review through sales ratio analysis. Sold properties are field reviewed on a monthly and periodic basis to check for accuracy of data characteristics.

Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. Additionally, the appraiser frequently field reviews subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property. After preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the computer-assisted values against his own appraisal judgment. During this review, the appraiser is able to physically inspect both sold properties and unsold properties for comparability and consistency of values.

Office Review

Once field review is completed, the appraiser conducts a routine valuation review of all properties as outlined in the discussion of ratio studies and market analysis. Valuation reports comparing previous values against proposed and final values are generated for all residential improved and vacant properties. The percentage of value difference are noted for each property within a delineated neighborhood allowing the appraiser to identify, research and resolve value anomalies before final appraised values are released. Previous values resulting from a hearing protest are individually reviewed to determine if the value remains appropriate for the current year.

Once the appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, the estimates of value go to noticing.

PERFORMANCE TESTS

Sales Ratio Studies

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each neighborhood to allow the appraiser to review general market trends within their area of responsibility, and provide an indication of market appreciation over a specified period of time. The PC-based ratio studies are designed to emulate the findings of the state comptroller's annual property value study for category A property.

Management Review Process

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

Commercial And Industrial Property Valuation Process

INTRODUCTION

Appraisal Responsibility

Pritchard & Abbott Inc., contracted with Coke CAD, appraises the commercial and industrial property in Coke County. See attached.

Sources of Data

Business Personal Property

The district's property characteristic data was collected through a massive field data collection effort coordinated by the district over the recent past and from property owner renditions This project results in the discovery of new businesses, changes in ownership, relocation of businesses, and closures of businesses not revealed through other sources. Tax assessors, city and local newspapers, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

Coke County is such small county new businesses are easily recognizable even in our daily commute to and from work, driving to church, etc. As new property is observed in our regular mass appraisal process, personal knowledge, building permits, deeds, DBA applications, and numerous other sources notes, and on occasion, photographs are taken. A file in the appraisal district is established for "new property for next tax year" and all pertinent information is placed in the file for inspection for the new tax year.

Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

VALUATION AND STATISTICAL ANALYSIS (model calibration)

Cost Schedules

Cost schedules are developed based on the SIC code by the Property Tax Division of the Comptroller's Office and by district personal property valuation appraisers. Analyzing cost data from property owner

renditions, hearings, state schedules, and published cost guides develops the cost schedules. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format, but some exception SIC's are in an alternate price per unit format, such as per room for hotels.

Statistical Analysis

Summary statistics including, but not limited to, the median, weighted mean, and standard deviation provide the appraisers a analytical tool by which to determine both the level and uniformity of appraised value by SIC code. Review of the standard deviation can discern appraisal uniformity within SIC codes.

Depreciation Schedule and Trending Factors:

Business Personal Property

Coke CAD's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from CAD developed valuation models.

Vehicles

Value estimates for vehicles are based on Red Book published book values, and there are also considerations available for high mileage.

Leased and Multi-Location Assets

Leased and multi-location assets are valued using the PVF schedules mentioned above. If the asset to be valued in this category is a vehicle, then Red Book published book values are used.

INDIVIDUAL VALUE REVIEW PROCEDURES

Office Review

PERFORMANCE TESTS

Ratio Studies

Every other year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Coke CAD's personal property values and ratios are indicated.

Minerals (Oil and Gas Reserves) Valuation Process

INTRODUCTION

Appraisal Responsibility

Coke Central Appraisal District is contracted with Pritchard and Abbott, Inc. for mineral appraisals. See attached.

LIMITING CONDITIONS

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

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

Tax Code Requirement

Passage of S.B. 1652 amended the Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

The Written Plan

Section 6.05, Tax Code, is amended by adding subsection (i) to read as follows:

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

Plan for Periodic Reappraisal

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

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

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

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

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

(3) Defining market areas in the district;

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

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

(B) Physical attributes of property, such as size, age, and condition;

(C) Legal and economic attributes; and

(D) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;

2025-2026 Property Tax Calendar

September 2024 Thru March 1, 2025	Properties that were not 100% complete as of January 1st will be inspected for percent complete annually. Any property that an owner requests a re-appraisal on will be appraised annually. Any problem areas indicated on our PVS report will be appraised annually. All business personal property is appraised annually. Pritchard & Abbott Inc appraises all commercial, industrial and mineral properties annually.
September 1, 2024 March 1, 2025	Mass appraisal process will begin with areas of appraisal to be as follows: The northwestern portion of the county, rural property. Please note attached map.
December 31	Last day to mail personal property renditions, annual exemption applications, agricultural valuation applications due for update and any other application requiring an annual renewal.
January 31	Last day for chief appraiser to deliver applications for agricultural designation and exemptions requiring annual applications. (Sec. 11.44 & 23.43) Property Value Study results released.
February 1	Last day for motor vehicle, boat and outboard motors, heavy equipment and manufactured housing dealers to file dealer's inventory declarations (Sec. 23.121, 23.124, 23.1241, 23.127).
March 15	Deadline to file written appeal of PVS findings with Texas Comptroller (Government Code Sec. 403.303)
April 1	Last day (or as soon as practicable thereafter) for chief appraiser to mail notices of appraised value for all properties (Sec. 25.19). Last day for the chief appraiser to notify the taxing units of the form in which the Appraisal roll will be provided to them (Sec. 26.01)
April 15	Last day for property owners to file renditions and property information reports Unless they request a filing extension in writing (Sec. 22.23)

NOTE: The Comptroller and each chief appraiser are required to publicize the legal requirements for filing rendition statements and the availability of forms in a manner reasonably designed to notify all property owners of the law (Sec. 22.21). Chief Appraisers need to check with legal counsel to determine the manner and timing of this notice to meet the legal requirement.

April 20 — Last day for chief appraiser to certify estimate of school district's taxable value for school district to use for publishing notice of budget and proposed tax rate and adopting its budget for a fiscal year that begins July 1. Chief appraiser must also certify estimate of taxable value for county and cities unless the taxing units choose to waive the estimate (Sec 26.01)

May 1 — Last day for property owners to file these applications or reports with the CAD:

1. Some exemption applications (Sec 11.43)
2. Notice to chief appraiser that property is no longer entitled to an exemption not requiring annual application (Sec 11.43)
3. Applications for special appraisal or notices to chief appraiser that property no longer qualifies for 1-d and 1-d-1 agricultural land, timberland, recreational-park-scenic land and public access airport property (Sec 23.43, 23.54, 23.75, 23.84 23.94, 23.9804)
4. Railroad rolling stock reporting (Sec 24.32)
5. Request for separate listing of separately owned land and improvements (Sec 25.08)
6. Requests for proportionate taxing of a planned unit development property (Sec 25.09)
7. Requests for separate listing of separately-owned standing timber and land (Sec 25.10)
8. Requests for separate listing of undivided interests (Sec 25.11)
9. Requests for joint taxation of separately owned mineral interest (Sec 25.12)

Last day for taxing units to file challenges with ARB (or within 15 days after ARB receives appraisal records, whichever is later) (Sec 41.04)

Last day for property owners to file protest with ARB (or by 30th day after notice of appraised value is delivered, whichever is later) (Sec 41.44)

May 2-16 — Period when taxing units may file resolutions with the chief appraiser to change CAD finance method. Three-fourths of taxing units must file for change to occur (Sec 6.061)

Period when chief appraiser must publish notice about taxpayer protest procedures in a local newspaper with general circulation (Sec 41.41, 41.70)

May 1 — Last day for property owners to file renditions and property information reports if they requested an extension in writing. For good cause, the chief appraiser may extend this deadline another 15 days (Sec 22.23)

Last day (or as soon thereafter as practicable thereafter) for chief appraiser to mail notices of appraised value, denial of exemptions and denial of special appraisal (Sec 11.45, 23.44, 23.57, 23.85, 23.95, 23.9805, 25.19)

Date (or as soon as practicable thereafter) for chief appraiser to prepare appraisal records and submit to ARB (Sec 25.01, 25.22).

May 19	Last day for chief appraiser to count taxing units' resolutions to change CAD's finance method (6.061)
May 24	Last day for chief appraiser to notify taxing units of change in the CAD's finance method (Sec 6.061)
June 1	Last day for religious organizations to amend charters and file new applications for Sec. 11.20 exemption (or within 60 days of exemption denial, whichever is later) (Sec 11.421)
June 14	Last day for chief appraiser to submit recommended 2025 (2026) budget to CAD board and taxing units (unless taxing units have changed CAD's fiscal year (Sec 6.06)
June 30	Last day for CAD's to report formation of investment zones and tax abatement agreements to the Texas Comptroller (Sec 312.005)
July 20	Date ARB must approve appraisal records, but may not do so if more than 5 percent of total appraised value remains under protest.
July 25	Last day for chief appraiser to certify appraisal roll to each taxing unit (Sec 26.01)
August 1	Last day for property owners to apply for September 1 inventory appraisal for 2015(2016) (Sec 23.12)
August 15	Last day for CAD board to pass resolution to change CAD finance method, subject to taxing unit's unanimous consent (Sec 6.061)
	Last day for CAD board to pass resolution to change number of directors, method for appointing or both, and deliver to each taxing unit (Sec 6.031)
August 31	Last day for property owner to give, in writing, correct address to CAD for tax bill; penalties and interest waived if the bill is not sent to the correct address 21 days before delinquency date (Sec 33.011)
	Last day taxing units may file resolutions with the CAD board to oppose proposed change in the CAD finance method (Sec 6.061)
	Last day for taxing unit entitled to vote for appointment of CAD directors to file a resolution opposing a change by CAD board in selection of directors (Sec 6.031)
Sept 14	Last day for CAD to adopt 2025 (2026) CAD budget, unless a district has changed its fiscal year (Sec 6.06)
	Last day for CAD board to notify taxing units in writing if a proposal to change a finance method by taxing units' unanimous consent has been rejected (Sec 6.061)
	Last day for CAD board to notify taxing units in writing if a proposal to change the number or method of selecting CAD directors is rejected by a voting taxing unit (Sec 6.031)

Dec 1-31 Time when chief appraiser may conduct a mail survey to verify homestead exemption eligibility (Sec 11.47)

NOTE: Calendar shows the most important tax deadlines for appraisal district and property owners in the 2025 (2026) tax year. When the last day for performing an act falls on a Saturday, Sunday or holiday, Tax Code Section 1.06 designates the deadline as the next regular business day.

NOTE: Ownership changes will be submitted at least quarterly to P&A so that the maps may be updated on a regular basis.

GOALS FOR THE COKE COUNTY APPRAISAL DISTRICT

MAP III will begin in 2024. The goal of the CAD is to pass all phases of the program with no recommendations required from the Comptroller's office.

2025-2026 MASS APPRAISAL AREAS

Due to staff restrictions Coke County Appraisal District is unable to reappraise each property in the county annually therefore we have implemented a rotating schedule. We will not make appointments to view these areas (with the exception of rural land) except to request permission to update properties less than 100% complete or to compile information on new structures erected. We will make every attempt to make appointments with property owners or agents of rural land in order to gain access to the property. If access is denied or we are unable to contact the owner or agent a drive-by appraisal will be performed if accessible or we will use aerial views available with our GIS mapping program and Google Earth.

The appraisal district has contracted with Pritchard & Abbott Inc. to appraise the cities of Robert Lee and Bronte and the Oak Creek Lake area.

As always, any taxpayer requesting a reappraisal will be accommodated also even if they are not in the target areas.

The appraisers will also appraise any new improvements added in 2024. Appointments with property owners will be requested.

Data entry from reappraisal begins in January as well as schedule changes if indicated by sales ratio studies.

All real estate notices are mailed by April 1st or as soon thereafter as practicable.

Signature of Board Chairman

TARGET COMPLETION DATES – 2025

Mail business personal property renditions	December 31, 2024
Mail agricultural-use application updates	December 31, 2024
Mail homestead and Exemption updates	December 31, 2024
Appraisal Field work completed	March 15, 2025
Mail all real property & personal Property notices	April 1, 2025
Mail all minerals, commercial and industrial notices	April 15, 2025
Appraisal Review Board processes begin	June 20, 2025 (approximate date)
Appraisal Review Board approves records	July 20, 2025 (no later than)
Chief Appraiser certifies appraisal roll	July 25, 2025 (approximate date)
Begin 2026 fieldwork	September 1, 2025

TARGET COMPLETION DATES - 2026

Mail business personal property renditions	December 31, 2025
Mail agricultural-use application updates	December 31, 2025
Mail homestead and Exemption updates	December 31, 2025
Appraisal Field work completed	March 15, 2026
Mail all real and personal property notices	April 1, 2026
Mail all minerals, commercial and industrial notices	April 15, 2026
Appraisal Review Board processes begin	June 20, 2026 (approximate date)
Appraisal Review Board approves records	July 20, 2026 (no later than)
Chief Appraiser certifies appraisal roll	July 25, 2026 (approximate date)
Begin 2021 fieldwork	September 1, 2027

PROJECTED MASS APPRAISAL SCHEDULE FOR 2025 APPRAISAL YEAR

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR A-1		
673/29	1005/20	658/17
674/33	958/28	657/21
1122/16	2104/67	2103/67 ½
1368/?	1470/1	2106/?
1667/67 ¾	861/34	672/27
1454/22	662/16	1066/12
673/35	862/26	670/23
1455/14	661/13	1079/4
860/36	671/25	863/24
659/1	1545/2	1144/2
927/1	909/2	1285/1
1948/1	2119/15	809/25 ½
810/25 ½	1949/2	898/7 ½
1510/1		
SECTOR B-1		
660/3	2046/2	1100/10
1110/1	1813/10	1047/2
1284/1	1146/3	1145/2
1922/254	369/253	1199/1
808/253 ½	996/6	1360/?
1080/1	1269/1	1286/11

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR B-1 CON'T.		
1215/203	645/6	635/8
811/8 ½	835/?	1015/?
1187/1	834/8	1101/2
1771/16	647/7	920/535 ½
132/533	642/9	1291/1
836/3	972/1	838/2
970/1	1882/32	1235/1
1002/4	1003/3	1599/460
393/461	394/459	1160/326
2080/326	2090/326	296/315
1847/316		
SECTOR C-1		
368/255	1846/256	1340/6
804/4	1033/5	990/10
1292/1	1840/20	1328/1
1323/300	806/1	1511/1
1587/306	370/305	367/257
1735/304	1796/304	1494/304
1586/304	1887/258	371/303
1622/310	1701/310	294/311
1591/312	295/313	1848/314
297/325	1662/324	298/323
1738/322	1795/322	299/321

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR D-1		
366/259	1477/260	365/261
1478/262	373/299	1487/300
372/301	1700/302	293/309
2067/308	1826/308	2068/308
2069/308	292/307	1521/298
1923/298	301/317	762/318
300/319	1588/320	390/467
1647/468	2086/468	389/469
1745/470		
SECTOR E-1		
364/263	1596/264	363/265
1598/266	375/293	1597/296
374/295	380/297	1990/298
1016/3	1924/1	899/1
785/7	1872/14	490/13
1881/6	1114/6	1071/1
1871/4	1880/2	291/287
1902/292	302/289	1681/288
1168/1	1885/1	1411/3
1209/2	1921/1	801/5
2010/4	1188/1/2	SF155191
1063/5	605/1593	466/3
1815/4	522/1596	910/48
807/?	1673/8	1075/48

ABSTRACT/SECTION	ABSTRACT/SECTION		ABSTRACT/SECTION
SECTOR E-1 CON'T.			
1490/1	1732/48	1806/328	310/327
SECTOR A-2			
1578/11	288/3		2052/1
289/1	1289/1		883/533 ½
864/1	1879/56		1280/3
873/1	872/6		963/3 ½
1725/2	1569/2		219/25
1892/26	220/27		1866/66
222/67	1869/68		223/69
1757/70	255/79		1977/78
226/77	1868/76		227/75
SECTOR B-2			
644/5	1217/1		646/4
131/532	181/531		736/530
737/529	25/528		24/527
31/526	30/525		502/524
503/523	185/522		186/521
23/520	22/519		484/518
483/517	636/6		634/10
633/11	1741/30		1739/72
1742/80	224/71		1231/1
1267/1	2107/?		1279/1
1278/1	1230/2		961/72 ½
1205/3	1740/28		897/11 ½

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR C-2		
1828/18	631/13	1601/478
395/477	1602/476	1385/476
396/475	1613/482	400/481
1603/480	401/479	632/12
734/516	735/515	733/514
2059/1	962/3 ½	923/?
643/3	1777/4	636/6
87/513	1038/1	86/512
152/511	151/510	163/509
162/508	732/507	2127/?
1905/1	1273/1	651/2
723/506	482/505	481/504
1776/16	650/1	
SECTOR D-2		
1590/474	397/473	1778/472
164/1597	1195/1	1196/2
604/1598	398/471	399/483
1324/484	1482/3	1775/2
1780/484	165/1595	53/1599
997/2	1085/?	900/1
1189/53	964/4	871/2
1901/484	1288/1	965/3
2133/?		

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR E-2		
1013/2	1109/20	1216/20
781/27	765/1	1761/1
1074/25	756/15	2048/2
1451/1	1327/2	1228/1
8019/1	1832/346	1729/346
1675/346	311/345	1468/358
322/359	1520/360	1737/360
831/40	926/1	805/1
1730/40	998/35	1086/?
1438/1	881/16	894/3
1485/376	323/375	1770/374
1668/374	1669/374	324/373
SECTOR A-3		
1867/118	402/119	1802/120
228/121	2057/122	2044/122
2038/122	2035/122	234/147
2051/146	2053/146	235/145
1801/144	236/143	1804/166
238/165	1792/164	239/163
2031/162	248/191	1794/192
249/193	1803/194	250/195
256/225	1649/226	

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR B-3		
229/123	2072/124	2073/124
2033/124	2070/124	2047/124
230/125	2034/126	1839/126
641/1	1612/152	232/151
1699/150	1530/150	233/149
1654/148	240/161	1672/160
241/159	1611/158	242/157
1552/186	246/187	1695/188
247/189	1793/190	257/227
1512/228		
SECTOR C-3		
2128/?	640/2	639/3
231/153	1993/154	637/5
638/4	2060/1	190/503
917/9	147/1003	548/1002
553/1001	549/1000	28/502
90/501	179/500	180/499
184/498	183/497	182/496
159/495	1641/156	1614/156
245/185	1609/184	243/155
1266/1	794/2	1011/1
629/1	1163/1	1208/3
1143/1	1000/?	981/5
814/?	1051/18	244/183

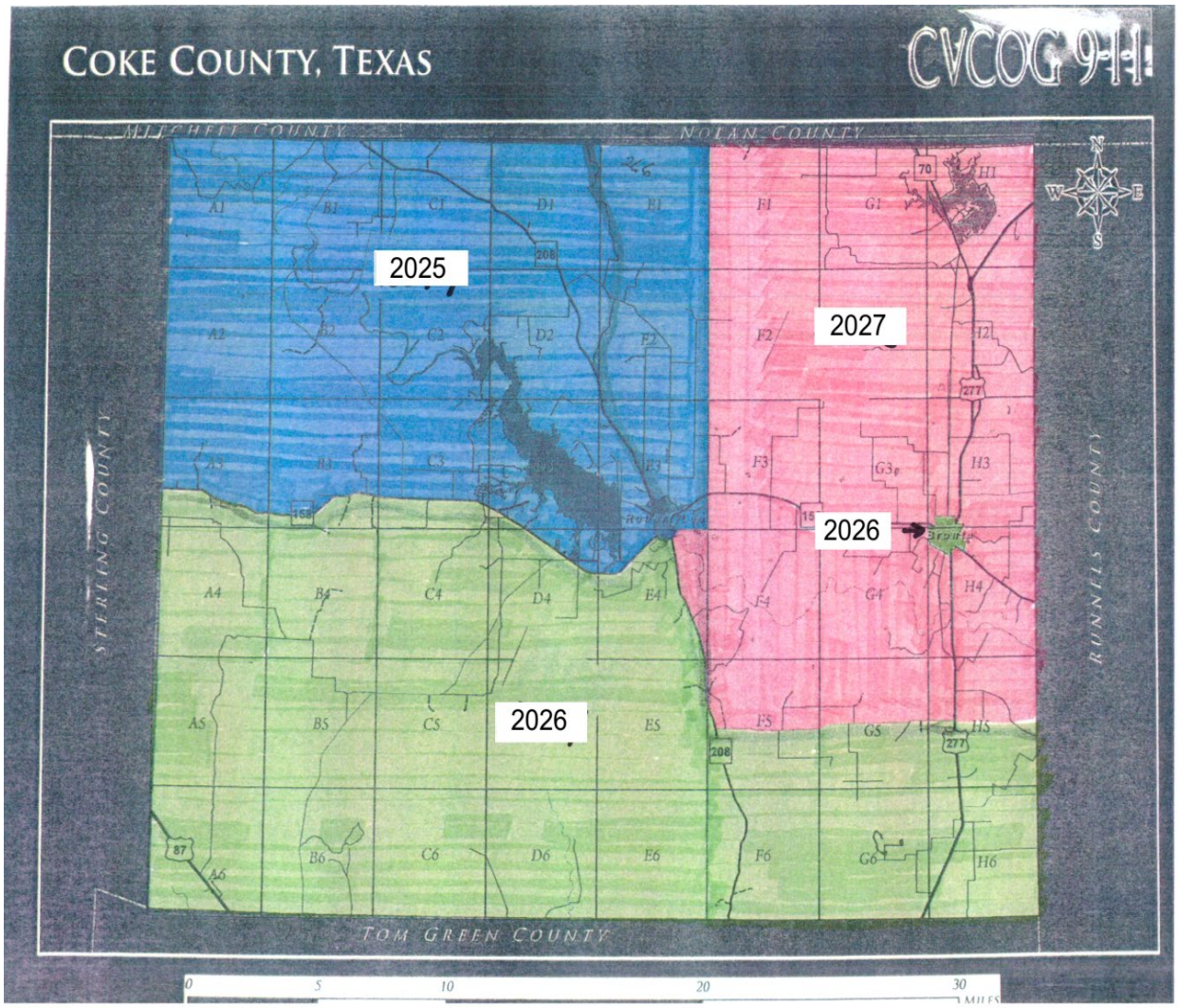
ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR C-3 CON'T.		
1045/1	1202/1	984/1
1895/1	1837/1	1180/1
1073/2	1293/3	1623/2
882/1	689/1	
SECTOR D-3		
550/999	783/15	800/16
817/?	816/1	203/6
1779/410	447/377	1833/38
552/998	566/997	568/996
569/995	547/994	567/993
202/5	201/4	1676/412
565/991	561/992	626/494
627/493	464/492	480/491
479/490	512/489	463/488
513/487	29/486	469/485
2066/1	1070/100	2108/?
1014/4	925/24	802/?
1058/1	1153/3	983/1
969/5	1218/1	1113/5
2109/1	1283/1	759/1
1760/20	771/2	1190/1 ½
1064/1 ½		

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR E-3		
1486/378	338/379	1386/380
1457/380	337/381	1370/382
1670/382	1844/382	341/405
1361/406	1456/406	340/407
1926/408	1335/408	339/409
355/411	2025/414	2027/414
2026/414	2024/414	1365/414
353/415	1434/416	1915/416
1933/416	356/439	1962/440
1336/440	1463/440	354/413
198/1 ½	546/990	563/989
1237/988	564/987	148/1005
562/986	541/985	544/984
199/3	542/983	200/2
545/982	543/981	498/474
560/980	1257/1	1354/1
1342/1	1750/442	1749/442
2094/442	1763/442	2095/442
1575/442	470/484	471/483
472/482	476/481	475/480
477/479	478/478	496/477
495/476	1543/2	1165/22 ½
782/3	764/4	1098/506
1181/2	1103/?	1790/40

ABSTRACT/SECTION	ABSTRACT/SECTION	ABSTRACT/SECTION
SECTOR E-3 CON'T.		
833/1	1791/42	497/475
1592/464	392/463	1992/462
2089/462	1600/462	1661/462

PROJECTED MASS APPRAISAL SCHEDULE FOR 2025 APPRAISAL YEAR

10/26 – 10/30	**A1 sector (see map)**
11/2 – 11/6	**A2 sector**
11/9 – 11/13	**A3 sector**
11/16 – 11/20	**B1 sector**
11/3- 12/4	**B2 sector**
12/7 – 12/11	**B3 sector**
12/14 – 12/18	**C1 sector**
2016 1/4 – 1/8	**C2 sector**
1/11 – 1/15	**C3 sector**
1/18 – 1/22	**D1 sector**
1/25 – 1/29	**D2 sector**
2/1 – 2/5	**D3 sector**
2/8 – 2/12	**E1 sector**
2/15 – 2/19	**E2 sector**
2/22 – 2/26	**E3 sector**
2/29 – 3/31	**Follow-ups, missed appointments, new structures % complete, requested re-appraisals, etc.**


COKE COUNTY, TEXAS
CVCOG 9-1-1
MITCHELL COUNTY
NOLAN COUNTY
STERLING COUNTY
RUNNELS COUNTY
TOM GREEN COUNTY
2025
2026
2027
2026
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S
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W
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5
10
20
30
MILES

SECTOR A1 PARCEL #		SECTOR A2 PARCEL #		SECTOR A3 PARCEL #	SECTOR B1 PARCEL #			SECTOR B2 PARCEL #	
3559	17375	1933	15653	1953	1511	4049	5651	1071	4450
3560	17376	1940	16645	1954	2263	4050	5654	1072	4451
3561	17377	1941	16646	1982	2267	4057	5751	1073	4452
3563	17378	1942		1986	2268	4058	5752	1074	4453
3564	17379	1943		1987	2269	4096	5753	1108	4566
3570		1945		1988	2659	4097	5754	1507	4585
3571		1949		1992	2660	4098	5756	1508	4586
3572		1950		2050	2661	4109	5811	1509	4587
3573		1951		2057	2662	4110	5812	1510	4588
3574		2243		2061	2664	4120	5814	1680	4589
3575		2244		2062	2665	4158	5908	1681	5587
3854		2245		2118	2666	4159	5989	1688	5588
3855		3904		2119	2667	4219	5990	1689	5589
3900		3916		2120	2668	4248	5992	1946	5590
3901		3917		2121	2669	4249	5993	1947	5591
3902		3918		2122	2670	4250	5994	1948	5592
3903		3920		2879	2825	4251	5995	3049	5593
3966		3921		4621	2826	4271	6180	3050	5595
3967		3939		4623	2828	4272	6257	3101	6303
3968		3940		5087	2829	4296	6268	3102	9606
3977		4040		5405	2830	4300	6270	3504	15913
3997		4443		5406	2831	4377	6271	3505	15914
4036		4444		5407	2833	4399	6272	3508	16364
4111		4446		5409	2835	4463	9514	3515	16365
4186		4590		5410	2836	4567	9522	3516	16624
4218		4591		5707	3510	4596	9598	3533	17758
4278		4607		5717	3511	4597	15639	3534	
4295		5239		5724	3513	4600	16039	3539	
4599		5240		5726	3514	4601	16201	3540	
4760		5250		5727	3530	4608	16265	3541	
4998		5551		5728	3542	4731	16268	3545	
4999		5553		5884	3543	4732	16338	3709	
5034		5628		6149	3546	5143	16972	3710	
5099		5883		6164	3547	5258		3711	
5180		5885		6174	3548	5259		3964	
5454		5886		6178	3562	5260		4037	
6047		5888		6193	3851	5267		4038	
6048		5904		6201	3852	5305		4039	
6049		5905		6209	3856	5434		4381	
6298		5921		6210	3858	5435		4382	
6299		5922		9925	3882	5437		4402	
6314		6079		16360	3884	5439		4403	
6328		6197		16707	3885	5443		4448	
17374		6335		16759	3991	5650		4449	

SECTOR B3 PARCEL #		SECTOR C1 PARCEL #		SECTOR C2 PARCEL #		SECTOR C3 PARCEL #		SECTOR D1 PARCEL #	
1956	5461	2257	5451	1366	15819	1094	4346	2254	6227
1957	5503	2258	5489	1367	15820	1376	4380	2255	6228
1961	5509	2261	5516	1600	15840	1592	4385	2256	6229
1970	5510	2270	5517	1637	15842	1674	4562	2284	6230
1972	5549	2272	5575	1638	15843	1677	5319	2285	9694
1977	5550	2273	5584	2838	15844	1682	5320	2286	9912
1997	5712	2274	5718	2843	15916	1685	5321	2288	15663
2001	5798	2279	5721	2844	16040	1718	5335	2289	16544
2008	5799	2650	5800	2868	17347	1776	5362	2646	17362
2009	6153	2652	5805	2870	17348	1966	5363	2647	17442
2011	6158	2657	5807	2871	17565	1967	5365	2674	17443
2013	6181	2658	5815	2873		2018	5366	2675	
2015	6231	2671	5816	2874		2020	5391	2676	
2016	6239	2673	5817	2876		2022	5793	2677	
2017	6244	2812	5914	2877		2023	5927	2805	
2034	6262	2813	6096	3045		2024	6099	2806	
2035	6263	2820	6097	3047		2027	6333	2808	
2036	6294	2822	6098	3048		2028	6334	2811	
2037	6295	3847	9517	3502		2029	9680	3768	
2038	6297	3848	9700	3503		2030	9806	3769	
2040	9803	4086	15494	3531		2032	15711	3771	
2042	9804	4087	16767	3554		3501	15755	5040	
2045	15532	4141	17828	3555		3519	15999	5042	
2124	15646	4610		3705		3522	16000	5043	
2125	16026	4611		3706		3524	16356	5065	
2126	16628	4612		3707		3525	16357	5130	
2127	16673	4638		3708		3587	16680	5282	
2130	16674	4652		4147		3588	16781	5283	
3528	16804	4680		4148		3589	17022	5284	
3529	17332	4681		4810		3829	17023	5286	
5104	17392	4682		5307		3830	17042	5399	
5105	17393	5071		5308		3859	17258	5400	
5148	17394	5082		5310		3931	17331	5401	
5187		5100		5332		3933	17432	5402	
5188		5103		5334		3934		5403	
5190		5274		5666		3988		5404	
5219		5278		5669		4112		5515	
5222		5289		5781		4157		5602	
5225		5294		5782		4167		5603	
5226		5306		5953		4199		5604	
5327		5358		5954		4294		5779	
5329		5361		5955		4326		5996	
5330		5445		6324		4327		5999	
5331		5448		9524		4342		6000	

SECTOR D2 PARCEL #		SECTOR D3 PARCEL #		SECTOR E1 PARCEL #			SECTOR E2 PARCEL #	
1207	4372	1846	5482	2249	3850	6129	1011	5029
1208	4373	1847	5676	2252	3969	6330	2321	5030
1209	4374	1848	5790	2253	3978	9711	2370	5031
1210	4605	1849	6107	2290	3979	15683	2371	5032
1211	4606	1851	9692	2316	3980	16209	2373	5033
1639	4639	2975	9703	2317	3981	17762	2374	5056
1640	4642	2976	9792	2319	3983		2375	5059
1641	4644	2986	15754	2320	3984		2376	5060
2845	4645	2987	15879	2644	3985		2377	5061
2848	5051	3043	17328	2645	3987		2379	5062
2849	5287	3044	17329	2678	4121		2380	5128
2850	5288	3156	17330	2679	4175		2381	5129
2853	5661	3496	17384	2680	4176		2383	5455
2856	5664	3497	17496	2681	4195		3765	5456
2857	5670	3842	17497	2683	4196		3766	5466
2858	5671	3843	17498	2684	4201		3767	5469
2859	5672	3860	17499	2718	4277		3776	5470
3434	5673	3862		2992	4339		3819	5471
3436	5677	3863		2993	4340		3820	5558
3437	5939	3992		2994	4359		3846	5559
3438	5940	4048		2995	4360		3867	5560
3439	5942	4169		2999	4388		3872	5562
3912	5943	4178		3000	4878		3929	5563
3914	5944	4179		3078	5067		3930	5582
3915	6329	4180		3179	5302		3958	5583
3970	9576	4181		3180	5303		3996	5638
3973	15729	4184		3181	5304		4105	5648
3974	16012	4194		3182	5465		4106	5649
4041	16186	4274		3183	5487		4107	5789
4042	17039	4308		3184	5568		4115	6136
4043	17491	4320		3185	5730		4116	6186
4044		4367		3186	5764		4200	15730
4045		4368		3188	5890		4236	15732
4046		4370		3189	5891		4237	15921
4047		4405		3190	5906		4238	15922
4101		4595		3440	5907		4268	15923
4102		4656		3445	5912		4269	15924
4233		4661		3821	5945		4400	16206
4234		4662		3837	5988		4447	16339
4235		5473		3838	6001		4648	17352
4362		5477		3839	6095		4649	17437
4363		5478		3840	6126		4958	17555
4364		5479		3841	6127		4960	
4365		5480		3849	6128		4990	

SECTOR E3 PARCEL #				
1305	1836	2592	3877	5977
1593	1838	2595	3879	6004
1596	1840	2596	3880	6023
1745	1841	2598	4150	6071
1746	1843	2600	4152	6072
1747	1845	2604	4246	6141
1766	2451	2606	4314	6142
1767	2453	2608	4315	6144
1768	2455	2610	4330	6145
1769	2460	2612	4348	6280
1772	2461	2613	4527	6281
1773	2462	3037	4529	6283
1777	2463	3038	4530	6284
1782	2464	3041	4531	6285
1783	2467	3087	4532	9496
1784	2468	3088	4534	9640
1786	2469	3089	4535	9644
1792	2470	3090	4536	9646
1795	2471	3091	4675	9707
1796	2472	3092	4676	9798
1797	2473	3093	4718	9799
1799	2476	3277	4734	9801
1800	2478	3279	4758	9811
1801	2482	3280	4761	15497
1804	2559	3283	4814	15505
1807	2560	3284	4946	15669
1808	2563	3286	4947	15942
1810	2568	3292	5000	16549
1811	2569	3295	5002	16665
1814	2570	3296	5013	16667
1817	2571	3298	5014	16668
1819	2572	3300	5015	16669
1820	2575	3301	5063	16670
1823	2576	3302	5064	16790
1824	2577	3303	5245	16878
1825	2578	3304	5247	17047
1827	2581	3305	5457	17050
1829	2584	3322	5616	17523
1830	2585	3773	5617	17886
1831	2586	3775	5618	
1832	2587	3873	5803	
1833	2588	3874	5851	
1834	2589	3875	5852	
1835	2591	3876	5976	