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# Coke Central Appraisal District

## S.B. 1652 Biennial Reappraisal Plan 2021 - 2022

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### INTRODUCTION

#### *Scope of Responsibility*

The Coke Central 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 Central 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 1<sup>st</sup>. 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 1<sup>st</sup> 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 1<sup>st</sup>.

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 10,570 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 Central 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 appraisal. 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

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### 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. 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 insure the accuracy of the property descriptions at the time of sale for this study. This inspection is to insure 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

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### 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 for rural property and the district contracts with Pritchard & Abbott Inc. to appraise the City of Robert Lee, City of Bronte and Oak Creek Lake area.*

- **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 1<sup>st</sup> 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.

## **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.

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## **Commercial And Industrial Property Valuation Process**

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### **INTRODUCTION**

#### ***Appraisal Responsibility***

Pritchard & Abbott Inc., contracted with Coke Central Appraisal District, 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 a 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**

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### **INTRODUCTION**

#### Appraisal Responsibility

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

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**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 10<sup>th</sup> 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;

- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics.
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

#### **PROCEDURES FOR UPDATING GIS MAPPING SYSTEM**

The appraisal district purchases a CD from the District Clerk's office on a monthly basis. This CD contains real estate deed transactions, wills, probates, mineral deeds, etc. After the ownership information has been entered into the tax program a copy of the deed and a copy of appraisal cards will be sent to Pritchard & Abbott Inc., Henderson office. At least once quarterly P&A will update the information on our mapping program. If we have a large split or an unusual circumstance occurs that requires the maps be updated more frequently a written request will be submitted to P&A for the update.

Included with the information sent to P&A will be metes and bounds, when available.

#### ***Certification Statement:***

"I, Gayle Sisemore, Chief Appraiser for the Coke County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



Gayle Sisemore  
Chief Appraiser, Coke CAD

## 2021-2022 Property Tax Calendar

September 2020 Thru March 1, 2021	Properties that were not 100% complete as of January 1 <sup>st</sup> 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, 2020 March 1, 2021	Mass appraisal process will begin with areas of appraisal to be as follows: The city of Robert Lee and city of Bronte will be appraised as well as Oak Creek Lake. The northeastern portion of the county rural property falling in the East Coke County Hospital District will be re-appraised. This area will begin at the Nolan County line and will encompass property south to Farm to Market road 2662 and then west to highway 208. Please note attached map.
December 31	Last day to mail personal property renditions and annual exemption applications.
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:
- A. 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)
    - 10 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)
    - 11. Last date for allocations to be filed
- Last day for property owners to file protest with ARB (or by 30<sup>th</sup> 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)
- Last 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 2021 (2022) 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 2021(2022) (Sec 23.12)
- August 7 The Chief Appraiser shall deliver by regular mail or email to each property owner, a notice that the estimated amount of taxes to be imposed on the owner's property by each taxing unit may be found in the property tax database maintained by the Appraisal District under Sec. 26.17. The Chief Appraiser must also send a statement directing the property owner to the Internet website where the information can be found. The statement must include the name, address and phone number of the county assessor-collector or other person who assesses taxes for the county per Sec. 26.04.  
 \*\*Taxing units (except schools) must wait to hold their public hearing or set their rate until 5 days after the Chief Appraiser sends the 26.04 Notice and the Chief Appraiser has the information posted on the new website.
- 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 2021 (2022) 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 2019 (2020) 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 CENTRAL APPRAISAL DISTRICT**

The appraisal district has outgrown its current office space provided by the Coke County Courthouse. It is the hope of office staff that a larger facility may be purchased in the near future. As of the latter part of 2011 this project has been placed on the "back burner" pending the outcome of the water crisis and decreased values.

As of 2018 the district is still looking to purchase a larger facility. This year is the first year in several years that we have seen an increase in property values. If this trend continues we hope to have a larger facility possibly as soon as 2020.

Beginning in 2020 the Appraisal District began scanning all documents with the intent to become paperless in 2021. This is a very time-consuming process and with only one person participating (the Chief Appraiser) it is a slow process but one that will be beneficial to the staff and a more efficient way to have appraisal records easily located.

## **2021-2022 MASS APPRAISAL AREAS**

Due to staff restrictions Coke Central 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. 2018 was our first year to have P&A onboard but we believe they will appraise these areas annually.

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 2020. 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 1<sup>st</sup> or as soon thereafter as practicable.

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Signature of Board Chairman

## **TARGET COMPLETION DATES - 2021**

Mail business personal property renditions	December 31, 2020
Mail agricultural-use application updates	December 31, 2020
Mail homestead and Exemption updates	December 31, 2020
Appraisal Field work completed	March 15, 2021
Mail all real property & personal Property notices	April 1, 2021
Mail all minerals, commercial and industrial notices	April 15, 2021
Appraisal Review Board processes begin	June 20, 2021 (approximate date)
Appraisal Review Board approves records	July 20, 2021 (no later than)
Chief Appraiser certifies appraisal roll	July 25, 2021 (approximate date)
Begin 2022 fieldwork	September 1, 2021

## **TARGET COMPLETION DATES - 2022**

Mail business personal property renditions	December 31, 2021
Mail agricultural-use application updates	December 31, 2021
Mail homestead and Exemption updates	December 31, 2021
Appraisal Field work completed	March 15, 2022

Mail all real and personal property notices	April 1, 2022
Mail all minerals, commercial and industrial notices	April 15, 2022
Appraisal Review Board processes begin	June 20, 2022 (approximate date)
Appraisal Review Board approves records	July 20, 2022 (no later than)
Chief Appraiser certifies appraisal roll	July 25, 2022 (approximate date)
Begin 2023 fieldwork	September 1, 2022

### **PROJECTED MASS APPRAISAL SCHEDULE FOR 2021 APPRAISAL YEAR**

<b>2020 Sept. 1-30</b>	<b>F1, G1</b>
<b>Oct. 1- 31</b>	<b>F2, H1</b>
<b>Nov. 1- 30</b>	<b>G2, H2</b>
<b>Dec. 1-31</b>	<b>F3, G3</b>
<b>2020 Jan. 1-31</b>	<b>H3, F4, G4</b>
<b>Feb. 1-28</b>	<b>H4, N Part F5, N Part G5</b>
<b>Mar. 1-15</b>	<b>N Part H5, Reschedules, less than 100% complete properties, requested re-appraisals, etc.</b>

### **PROJECTED MASS APPRAISAL SCHEDULE FOR 2022 APPRAISAL YEAR**

<b>2021 Sept. 1-30</b>	<b>A4, A5, A6, B4</b>
<b>Oct. 1-31</b>	<b>B5, B6, C4, C5</b>

<b>Nov. 1-30</b>	<b>C6, D4, D5</b>
<b>Dec. 1-31</b>	<b>D6, E4, E5</b>
<b>Jan. 1-31</b>	<b>E6, S PART F5, F6 S PART G5</b>
<b>Feb. 1-28</b>	<b>G6, S PART H5, H 6</b>
<b>Mar. 1-15</b>	<b>Any incomplete properties, requested re-appraisals, etc</b>

**PROJECTED MASS APPRAISAL SCHEDULE FOR 2021-2022 APPRAISAL YEAR**

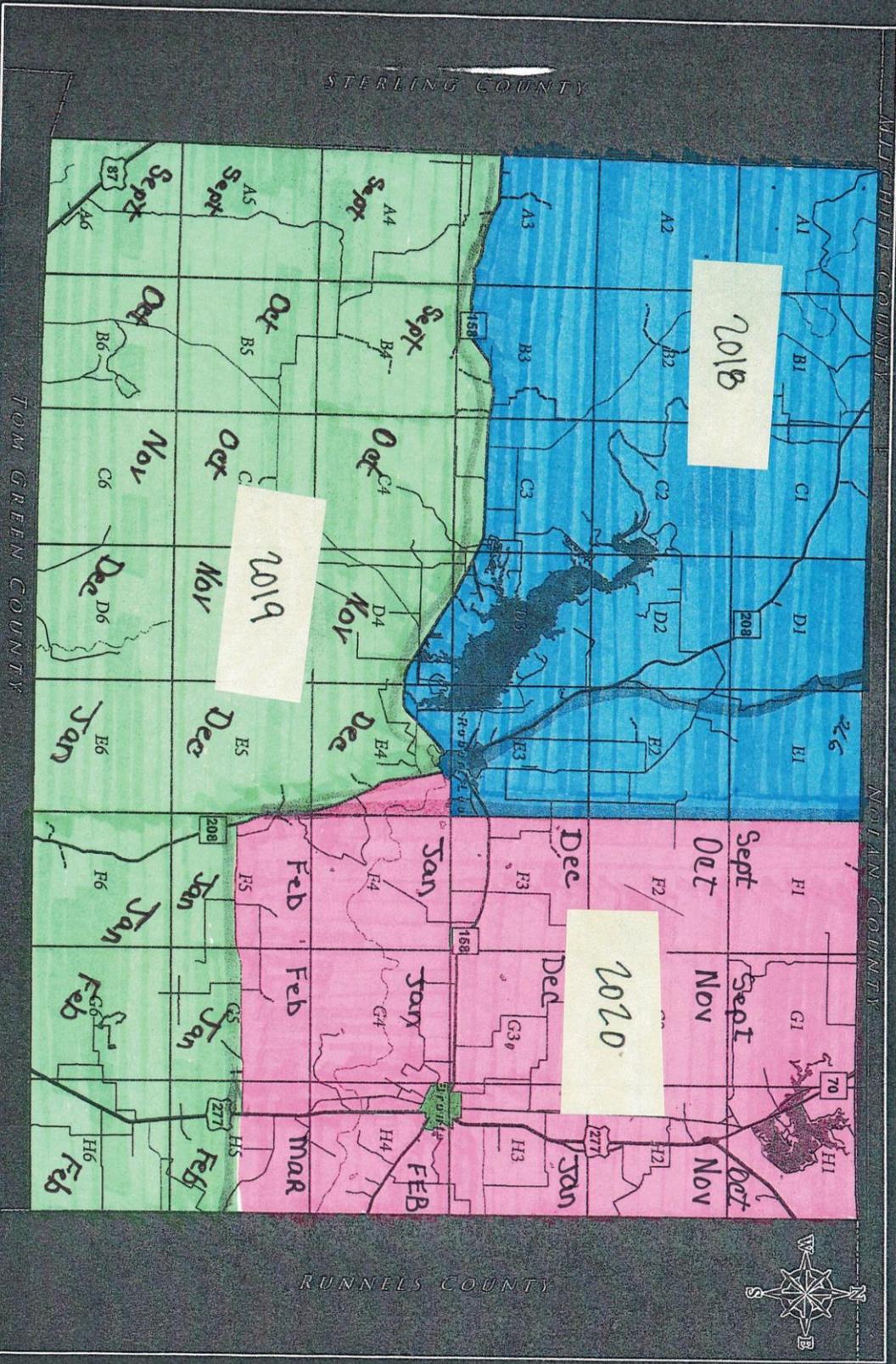
**2021 - 9/1– 9/30      City of Robert Lee to include Original Town, ANL, Hillcrest, Mountain Creek Heights, Riverview, Sunset and Walker Height additions. (Re-appraisals by P&A Inc).**

**10/1-10/31      City of Bronte to include Original Town, Archer, Brunson, Deer, Harris, Hicks, Luttrell, Maxwell, Moor, Southland Terrace, Valley West, Woodlawn and Woodlawn annex additions. (Re-appraisals by P&A Inc.).**

**Nov. 1-30      Oak Creek Lake, Live Oak Lodge, Sportsman Lodge (Re-appraisals by P&A Inc.)**



COKE COUNTY, TEXAS



<b>Sector Number</b>	<b>Appraisal Number</b>	<b>Appraisal Number</b>	<b>Appraisal Number</b>
A- South Portion	1504	255	256
	1313	1650	1649
A-4	266	267	268
	270	271	284
	285	286	699
	700	708	709
	1198	1499	1907
	1643	1644	1645
	1703	1744	1863
A-5	4	95	431
	669	712	713
	718	1303	1605
	1608	1702	1704
	1743	1746	1747
	1850	1851	1938
	1944	1959	2001
A-6	33	48	166
	170	215	407
	419	420	459
	515	582	597
	666	695	753
	772	947	1061
	1067	1068	1082
	1096	1097	1138
	1310	1317	1626
	1708	2009	2012
	2088		
B-4 South Portion	246	257	258
	1564	1724	2085
	2102		

<b>Sector Number</b>	<b>Appraisal Number</b>	<b>Appraisal Number</b>	<b>Appraisal Number</b>
B-4	264	265	272
	273	282	283
	701	702	706
	707	716	720
	1398	1498	1500
	1501	1548	1566
	1567	1577	1651
	1705	1753	1816
	1818	1819	1877
	2076		
B-5	96	97	103
	104	105	429
	430	1506	1538
	1817	1852	1856
	1893	1912	2022
	2075	2079	2083
B-6	405	406	409
	410	417	418
	421	422	443
	492	1092	1508
	1604	1627	1628
	1632	1655	1748
	1781	1786	1810
	1811	1886	1888
	1904	1907	
C-3 South Portion	259	260	1073
	1293	1488	1615
	1653	2043	2092
	2093		
C-4	110	111	262
	263	274	275
	276	280	281
	703	704	705
	1513	1518	1549
	1561	1565	1665
	1666	1671	1693
	1697	1710	1782
	1788	1820	1870

	1884 1961 2017	1928 1983 2063	1955 1984 2071
C-5	98 102 427 1349 1382 1574	100 106 428 1379 1425 1789	101 107 1213 1380 1517
C-6	145 404 413 423 444 725 1688 1822 2021	176 411 415 424 445 1444 1721 1823 2039	403 412 416 425 593 1503 1821 1849
D-3 South Portion	194 1623	689	983
D-4	109 261 279 743 925 1014 1113 1181 1331 1351 1496 1625 1834 2007	111 277 520 754 971 1072 1161 1259 1332 1422 1584 1652 1908	191 278 676 788 1012 1103 1162 1283 1333 1495 1624 1659 1946

D-5	18	71	108
	112	113	125
	155	426	532
	913	1023	1426
	1427	1914	2097
D-6	32	61	114
	115	116	117
	144	146	196
	197	414	465
	586	598	652
	685	1083	1131
	1383	1419	1420
	1421	1630	1686
	1687	1812	1857
	1950	1952	2098
E-4	13	26	27
	46	468	485
	486	535	537
	538	539	540
	729	730	731
	774	787	1133
	1166	1272	1276
	1287	1294	1341
	1462	1646	1657
	1689	1698	2112
2113	2114		
E-5	92	94	118
	142	169	217
	457	487	511
	623	767	878
	886	953	978
	1617	1618	1631
	1758	1766	2047

E-6	14	60	119
	120	121	122
	123	124	141
	1019	1054	1397
	1473	1616	1762
	1783	1784	1785
	1827	1941	2105
	2122		
F-5 South Portion	168	171	173
	212	1348	1357
	1533	1539	1541
	1635	1988	2028
	2061	2062	
F-6	37	137	172
	213	728	738
	1027	1036	1037
	1084	1356	1634
	1719	1751	1759
	2036	2049	2081
G-5 South Portion	174	208	210
	207	648	1321
	1338	1390	1733
	2008	2045	5040
G-6	5	16	34
	49	84	88
	89	143	214
	467	474	525
	426	602	614
	686	696	697
	747	748	755
	768	1050	1099
	1167	1234	1246
	1270	1274	1450
	1559	1560	1610
	1810	1814	1835
	1903	1953	2029
	2050	2078	2110
	5040		

H-5 South Portion	504	531	622
	1043	1140	1142
	1152	1240	1250
	1256	1516	1911

H-6	12	688	750
	770	1130	1139
	1247	1364	10410
	1449	1466	1507
	1690	1787	1829
	1930	1940	

**2020 Sectors and Abstracts**

H-3	7	9	57
	59	252	346
	347	348	352
	379	606	612
	690	691	780
	796	819	853
	858	889	896
	991	1048	1214
	1220	1229	1239
	1261	1330	1350
	1371	1378	1429
	1464	1532	1558
	1659	1716	1765
	1772	1873	1874
	1894	1909	1917
	1972	1973	1978
	2037	2091	

F-4	20	46	91
	160	161	189
	195	473	488
	489	499	500
	516	518	519
	534	536	551
	554	556	557
	558	559	570
	572	575	577
	578	579	603
	613	615	616
	773	986	1025
	1132	1184	1326
	1412	1731	1797

F-4 continued	1798	1824	1858
	1878	2100	
G-4	1	2	3
	21	36	56
	62	133	134
	153	154	193
	454	517	555
	571	573	574
	576	617	618
	619	620	621
	624	625	740
	1692	1774	2120
	2121		
H-4	54	58	135
	523	524	1030
	1077	1194	1201
	1222	1236	1243
	1248	1249	1252
	1253	1254	1258
	1260	1265	1277
	1281	1639	1677
	1678	1679	1773
	1861	1863	1864
	1883	1910	
F-5	15	19	38
	47	63	126
	136	152	156
	192	209	510
	511	601	687
	739	742	1325
	1401	1439	1726
	1838	1841	1987
	2064	2096	2111
	2132		
H-5	187	211	501
	514	594	628
	724	1183	1244
	1245	1251	1363
	1367	1515	1573
	1574		

