

EDWARDS CENTRAL APPRAISAL DISTRICT

HOW IS YOUR PROPERTY APPRAISED?

At least once every three years, each parcel of property in Edwards County is visited and reviewed by a filed appraiser from the appraisal district in accordance with the Texas law.

During that visit, the appraiser reviews property characteristics and records any changes from the last review cycle. (For example, if you added or removed a barn, shed or swimming pool.) The appraiser also looks closely at your improvements (houses or buildings) to see if there is any change in the exterior of your property.

Typically, an appraiser will validate the:

Size of your improvements

Construction quality of your improvements and

Physical condition of your improvements

If your property has an interior problem that is not visible from the exterior, the appraiser will review the interior of your home, only at your request and with you present. Using these facts, the appraisal district will determine the market value of your property as of January 1 considering one of three methods of appraisal

Market/Sales Approach

Cost approach, or the

Income approach

Because the appraisal district is placing a value on a large number of properties annually, the appraisal district must utilize applicable features of each method and apply them uniformly to similar properties in a process known as mass appraisal.

1. Market Approach

In order to determine the value of our property, the appraisal district must first know what properties have sold and how much they are selling for in today's market. By maintaining a database of real estate transactions, we can arrive at the property value by studying sales of comparable properties.

2. Cost Approach

This method of appraising property is based on how much it would cost today to build an identical structure on the property. If the property is not new, we must also determine how much the building has lost over time due to depreciation.

3. Income Approach

This method is preferred when appraising an income-producing property. This approach determines value through analysis of income and expenses to determine market value. Consideration is given for operating expenses, maintenance costs and the return (or profit) that could be reasonably expected on the property.

4. Mass Appraisal

There are basically only two kinds of appraisal: fee appraisal and mass appraisal. Both types of appraisals utilize the same basic appraisal principles and theories. A fee appraisal utilizes the three methods discussed above but with only one parcel of property being valued. Mass appraisal values the entire county where market areas and large groupings of similar properties are appraised at one time by adopted standards.

5. Oil and Gas Properties

The value of your oil or gas property is based on the reserves left in the ground rather than the amount of money you received in the last calendar year. If you need more information about the appraisal of this complex property, the appraisal district can provide someone to explain the appraisal method to you in detail.

Market Value and Taxable Value-What's the difference?

When you receive a Notice of Appraised Value from the Appraisal District in May, you will see a listing of market values both from last year and proposed for this year for your land and improvements. If you have a residential homestead exemption on your property, you might notice that your taxable value is less than market value. If you have applied for and are receiving a special valuation for agricultural or wild life management use on your land, you will see the productivity value that has been assigned to your property. In this case, your taxes will be based on the special productivity value rather than the market value of the property.

How can appraised value change from year to year?

Property tax is "ad valorem" which means "based on value". When the market value of a property changes so may its appraised value. Your property's market value can change as a result of the economy in general or because of changes you've made to the property, making it more or less valuable. A sluggish economy, slow growth and no demand or few potential buyers in the market may cause a decline in property values. Likewise, a growing economy with rapid growth may cause a rapid increase in property values.

What if I disagree with the value placed on my property by the appraisal district?

If you disagree with the value that has been placed on your property, you should contact the Appraisal District within thirty days of receiving your Notice of Appraised Value. If you are not satisfied with the explanation that has been given to you, you have the right to file a formal protest with the Appraisal Review Board (ARB). The ARB is a panel of local citizens that will listen to evidence presented by both you and the appraisal district, make a determination n regarding the issues you have protested and set the value of your property.

Appraisal Value and the Tax Rates

The appraisal district is only responsible for determining what the market value of your property was on January 1 and has nothing to do with the assessment of taxes. The taxing jurisdictions (county, cities, schools, hospitals and special service district) determine your tax burden based upon the tax rates they adopt to fund their operating budgets. These tax rates are expressed as a dollar amount for every \$100 of taxable value. The entities hold public hearings prior to setting their tax rates.

How are my taxes calculated?

Your taxes are calculated by dividing your taxable value by one hundred and multiplying by the jurisdiction's tax rate. For example:

Market \$100,000

| Less Exemptions | \$45,000 |
|-----------------|-----------|
| Taxable Value | \$ 85,000 |
| Apply Tax Rate | *.25/100 |
| Assessed Taxes | \$ 212.50 |

Is there anything I can do to lessen my tax burden?

There is a variety of exemptions that are available to homeowners and disable veterans. If you own a farm or ranch, or grow some type of crop, you may be eligible to receive a special valuation under the provisions of open space agricultural land. Your taxes would then be based on the land'sproductivity value rather than its market value.

We want the property owners in Edwards County to understand the appraisal process and are here to assist you.

Real Property Appraisal Manual

- Appraisers are assigned to reappraise a specific area of the county. (Area 1, 2 or 3)
- · Appraisers are given areas of reappraisal that is to be appraised
- Appraisers pull property accounts from the computer and print a field review card
- · Appraisers gather abstract and subdivision plat maps for the properties to be appraised
- Appraisers the route properties in order of arrival at each property to improve efficiency
- Appraiser compiles equipment needed to complete field work. This includes pencils, measuring devices, camera, maps, business cards, work sheets, or any other thing the appraiser needs for the field work to be done for that day.
- The appraiser then will sign out for the day notating the area of reappraisal and the time of departure.
- The appraiser will then dive to the location. Once the appraiser has arrived at the location, the appraiser will start the reappraisal process.
- The appraiser will approach the property, if the property is a habitable property the
 appraiser will go to the door and knock to inform anyone present of his presence and
 the purpose of the visit. If after a few minutes, there is no response the appraiser will
 continue to inspect the property.
- If the person present does not want the appraiser on the property, the appraiser will leave the property and go to the road easement and estimate any measurements, condition or any other considerations on the property. Making note that all information on this field visit was and estimation due to the fact that he/she was not permitted on the property. The appraiser will take a photo of the property for sight and date verification

Processes of Field Appraisal

- Step 1: The Appraiser reviews the appraisal card thoroughly. As he/she walks around, all the measurements must be taken and sketched on all structures. If the structure exists, he/she must check all measurements against the measurements listed on the appraisal card making corrections as necessary. Verifying the physical address, road type and any other information listed on the card.
- Step 2: The Appraiser must check all structures condition to assert a depreciation percentage. Using visual inspection of the condition of the improvement, the appraiser estimates the normal depreciation of the structure and applies it to the structure. The appraiser will the look at the physical condition of the structures including physical detraction (loss of value due to wear and toar in service and the disintegration of improvements from the forces of nature) and estimate any physical, functional or economic obsolescence is warranted. If any deprecation percentages allowed for structural issues that were allowed in previous years have been corrected, those percentages must be adjusted or removed.

For new improvements the appraiser must measure and sketch the structure, classify the structure, apply an accurate age, and determine the condition for depreciation purposes. In the event of a new manufactured home, the appraiser must first note the label number make and model, the measure the length and width of the manufactured home. The appraiser must have a label number to retrieve the mobile home information from the Texas Department of Housing.

- Step 3: The appraiser checks all improvements on the appraisal card, verifying that any structure on the property is properly listed and remove any structure that no longer exist or has no monitory value.
- Step 4: The appraiser must check out the topography of the land to look for any issues that may exist that might affect the value of the property such as drainage, erosion etc. The appraiser must also look for additional improvements to the land such a bulk heads, retaining walls etc. and make adjustment to the land segment accordingly.
- Step 5: The appraiser must take photos of the front and back of the living area or anything of significance plus any other or decencies in the improvement or land. The appraiser must log the date and the number of photos taken.
- Step 6: The appraiser initials the appraisal card makes note of the date of the reappraisal field visit.
- Step 7: The appraiser leaves the property files the worked appraisal card, and proceeds to the next property.
- Step 8: When the appraiser is finished in the field, he/she returns to the office and brings all paper work in. He/she will load all photos taken for the day to the appropriate account.
- Step 9: The appraiser will then do his/her data entry. The appraiser will then pull the account and verifying the name physical address and property codes. Then the appraiser will make all necessary changes in the Improvement segment making not of age, depreciation, size and any other characteristics for each improvement segment. Then the appraiser will make any necessary changes to the land segment making not of any type of change. The final step will be to update the appraiser information segment by changing the last appraiser to the appraiser's initials and changing the last inspection date to the current field visit date.

State Codes and Methods

- A1 Real, Residential, Single Family (less than 5.0 acres)
- A2 Real, Residential, Mobile Home (less than 5.0 acres)
- A3 Vacant lot with Misc. Imps
- AX1 Church/Cemetery
- AX2 School
- AX3 State/Local Government
- AX4 Federal Government
- AXS Service Organizations
- B1 Real, Residential, Multi-Family (apartments)
- B2 Real, Residential, Multi-Family (duplexes)
- C Residential Lot, Vacant (less than 5.0 acres)
- C1 Residential Lot
- C2 Business/Commercial Lot
- C3 Rural/Residential Lot
- D1 Real, Acreage, Ranch Land
- D2 Timberland
- D3 Home Site Land
- D4 Non-Qualified Land (undeveloped)
- E1 Real, Farm/Ranch, House & Limited Acreage
- E2 Real, Farm/Ranch, Manufactured Home & Limited Acreage
- E3 Real, Farm/Ranch, Other Improvements
- F1 Real, Commercial Land and Improvements
- F2 Real, Industrial Land and Improvements
- GI Oil, Gas & mineral Reserves
- HI Tangible Personal, Vehicles under 1 ton
- J Real & Langible Personal Property (utilities)
- J1 Real & Tangible Personal, Utilities, Water Systems
- J2 Gas Companies
- J3 Electric Companies
- J4 Telephone Companies
- J5 Railroad
- J6 Pipeline
- J7 Cable Television Companies
- J8 Other
- J9 Railroad Rolling Stock
- K1 Tangible Personal, Farms
- L1 Tangible Personal, Business
- L2 Tangible Personal, Industrial
- M1 Tangible, Personal other, Watercraft
- M2 Tangible, Personal other, Private Aircraft
- M3 Tangible, Personal other, Improvement Only
- M4 Miscellaneous
- M5 Miscellaneous
- N1 Intangibles
- 0 Inventory Property
- S Special inventory

Cost Schedule Definitions

This district utilizes the percent additions as percentages of the main. The price per square foot of the improvement is based on sales, utilizing the interpolation that the cost to build per square foot is less as the area increases. There are increases due to additional features on the improved segments and land segments. Such as bath rooms, fire places, electricity etc. on improvements and waterfront or river access on the land.

Land

Land must be appraised as vacant, considering the highest and best use, taking into consideration location, physical and functional aspects of the land. If a structure exists on one land, we must extract the improvement value to obtain a vacant land value.

Types

Rural- Rural land is categorized by the location of the property. Generally used for larger parcels of land, categorized as native pasture in Edwards County and is appraised on a price per acre basis depending on the number of acres on a particular parcel. These parcels are generally used for agricultural use or wildlife management.

Residential- Residential land categorized by the existence of a structure that sits or is affixed to the land, such as homes, manufactured homes, etc. This land will retain a higher value due to the affixed features of the land such as septic, electrical dirt work, etc. This type of land will be valued on the square foot or acreage method depending on location. The acre that improvements are affixed will not be valued included in any special valuation.

Waterfront-Waterfront land is categorized by the proximity to the water. This land will be valued on a price per front foot method. The method will be, the actual amount of feet the land has under normal pool on the water times a price per front foot for that particular land segment. Factors such as shallow water, cove, excessive water front and any other factors will be taken into consideration.

Water View-Water view land is categorized by the visibility to the water without being in the water. This land will be valued on a square foot basis.

Commercial-Commercial land is used for commercial areas. This land does not have to have a physical structure on the land for it to be considered commercial.

Factors that Affect Land Values

Physical- Physical factors are issues with the land such as gullies and water retention that would devalue a piece offhand.

Functional-Functional factors are issues such as the land is too small to build a home due to deed restrictions would devalue a piece of land

Economic-Economic factors are issues such as a piece of land that is located next to a water treatment plant that would devalue a piece of land.

Excessive Waterfront- Excessive Waterfront factors are used when the amount of linear front feet is excessive compared to similar properties within its market area to reduce the price por front foot.

Shallow Water-Shallow water adjustments are used when the normal water depth is lower than other properties in the same market area that would reduce the value of the land.

Effective Acreage -Effective acreage is used when two pieces of land cannot be combined for reasons out of the owner's hands, to increase or reflect the total acreage the owner owns.

Methods of Land Appraisal

Acreage Method-Acreage will be valued at a price per acre.

(Example: 5 acre @ \$3,000 per acre would be, $$3,000 \times 5 = $15,000$. So \$15,000 will be the base value of the land is this example)

Square Foot Method- This method is used in valuing small parcels of land.

(Example: 12,548 square feet @ .45 cents a square foot would be, .45 x 12,548 \$5,646. So \$5,646 would be the base value of the land in this example)

Front Feet Method- This method is used in valuing water front properties.

(Example: 150 front feet @ \$500.00 a front foot would be, 150 x \$500.00 \$75,000. So \$75,000 would be the base value of the land in this example.)

Example of Factors

Front Feet Method- This example sits deep in a cove

(Example: 150 front feet @ \$500.00 a front foot with a cove adjustment of $60^{\circ}0$ would be, $150 \times $500.00 - $75,000 \times 60^{\circ}c $45,000$. So \$45,000 would be the value of the land in this example.)

*Acreage on water front will be valued at 150 foot in depth times the amount of front feet on the Front Feet segment. That amount of land will be subtracted from the total acres and the remaining acreage will be valued on a price per acre on an acreage segment.

Improvement Depreciation Definitions

As mentioned above, a condition score is assigned to structures when inspected. Care needs to be taken to be very consistent in the use of condition grades. Fair and equal appraisal depends on the uniform application of these, and all grades, adjustments, classes, and other value based decisions.

Condition grades range from excellent to unsound with the following characterizations. Computer input codes are in bold.

Excellent-EX-Building is in perfect condition; very attractive and highly desirable. Very Good-VG-Very slight evidence of deterioration; still attractive and quite desirable. Good-GD-Minor deterioration is visible; slightly less attractive and desirable, but very usable

Average-AV-Only normal wear and tear is apparent; average attractiveness and desirability.

Fair-FA-Marked deterioration but is quite usable; rather unattractive and undesirable. **Poor-PO**-Definite deterioration is obvious; definitely undesirable, but still moderately useful. Repairable.

Very Poor-VP- Condition approaches unsoundness; extremely undesirable and barely useful. Repair is questionable.

Unsound-US-Building is definitely unsound and unfit for use. Probably beyond repair.

Either the built year (if known) or an "effective" year must be determined at inspection. The "effective" year gives the relative age of the structure given its level of maintenance. The useful life of residential and commercial structures is approximately 50 years. Beyond that age, utility and function are limited such that the building is no longer enhancing the value of the property. The structure may have limited value and use, but could be feasibly replaced with a new structure. The life of a structure can be extended if maintenance issues are addressed as they arise. A house that has been properly maintained over its life, i.e. roof repairs/replacement, painting, foundation repairs. wiring/plumbing modernization, renovation, etc., can have an effective age of 20 years when its actual age may be in excess of 100 years. In other words, protecting or Enhancing the investment in your property extends its life and extends its value over time. The value of mobile homes, and in certain circumstances rural buildings, is affected primarily by age. Their economic lives are shorter and therefore need an accelerated Depreciation schedule. Mobile homes have two depreciation schedules. Older and single wide mobile homes (8'-14' wide) use the MHSW schedule, while newer and double wide homes (16'- 28+') use the MSDW schedule. Poor construction methods or recycled materials may require more aggressive depreciation. In this case, use POCS.

RURAL BUILDING DESCRIPTIONS

BARN refers to an older (or older design) structure of general, livestock utility. All four sides should be enclosed, and may have internal divisions for feed/equipment storage, and/or livestock working or holding. Concrete flooring, wash racks or general plumbing, and electrical supply are additives.

FARM BLDG refers to a farm or ranch structure of non-specific, general utility. Typically, fully enclosed but without internal divisions. Usually has an open interior for equipment or feed storage and work space. Concrete flooring, wash racks or general plumbing, and electrical supply are additives.

PE = pre-engineered. Construction steel framework, good metal siding and roof

STL = steel or pipe framework. May be owner constructed.

WOOD = lumber framework.

POLE - creosote post/telephone pole framework.

QUONSET = Quonset style barn construction. Measurements are taken of the floor area. Concrete flooring, wash racks or general plumbing, and electrical supply are additives

SHED POLE refers to open sheds of 'telephone pole' framework. Concrete flooring and electrical supply are additives.

OPI = open on one (or two) sides.

OP4 = open on three sides or completely open such as a canopy.

SHED WOOD refers to open sheds of lumber framework. Concrete flooring and electrical supply are additives.

OPI = open on one (or two) sides.

OP4 = open on three sides or completely open such as a canopy.

SHED STEEL refers to open sheds of metal or pipe framework. Concrete flooring and electrical supply are additives.

OPI - open on one (or two) sides.

OP4 = open on three sides or completely open such as a canopy.

FARM WHSE refers to a farm or ranch structure of newer design and construction for general use. Construction is similar to a commercial warehouse. Framework is usually structural steel with metal covering and roofing. Some concrete flooring and basic electrical service (11 OV with 220V for equipment) is typical. Installed equipment, such as lifts, hoists, etc. are additives. Classes range from I to 4 based on level of amenities (electrical plumbing, insulation, etc.

TYPE: RSFR

CLASS: (Low) 1

IDENTIFICATION CHARACTERISTICS:

This class of house provides only minimum shelter and in most cases these houses will be in the older, lower-priced section of town or adjoining the city limits where building codes are riot required. These houses may be identified by the substandard qualities of basic construction with substandard material and workmanship.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating

- Substandard
- Concrete block, brick or stone piers
- Wood frame or box construction
- Siding covered with tar paper or low grade composition siding
- Semi-finished, 1Bedroom
- · Low pitch, wood frame, rolled or composition roofing
- Single pine, minimum joints, slab
- · Few outlets, no fixtures, small bath
- Generally, gas outlets only
- One outside door
- No garage or porch, with an average living space of 500 square feet.
- · This house is generally rectangular in shape



TYPE: RSFR CLASS: (Fair) 2

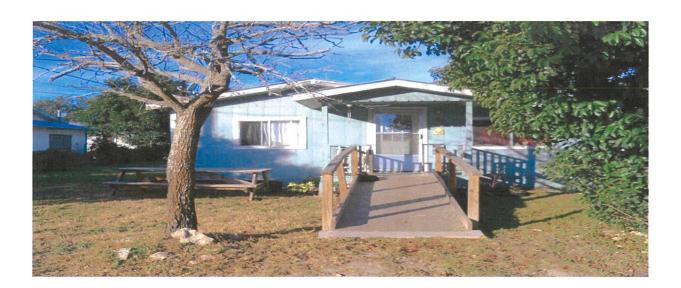
IDENTIFICATION CHARACTERISTICS:

Houses of this class fall within substandard building practices and building codes. Class is usually evident by poor workmanship with the cheapest grade of material used throughout.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating

- Economy
- · Concrete block, piers, or wood sills on concrete
- · Low grade lumber or siding and batten cover
- · Minimum finish, 1 or 2 Bedrooms
- · Low pitch, wood frame, roll roofing or light com
- · position shingle cover, undersized or over spaced
- rafters, 24" on center
- Pine, #2 hardwood, linoleum
- Few outlets, few fixtures
- Usually one bath
- By stoves only
- One small porch, no garage or carport
- Average of 400 to 800 square feet of living area





TYPE: RSFR CLASS: (Average) 3

IDENTIFICATION CHARACTERISTICS:

In this class is the average small home usually built from stock plans. Material and workmanship are sufficient to meet the average or minimum requirements of city building codes. Most all mass housing built after World War II for servicemen falls within this classification.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating

- Concrete slab or pier and beam foundation
- Painted wood frame, wood sheathing, low cost cedar shakes or low grade siding
- Finished 2 Bedroom
- · Medium pitch, light composition or tar and gravel
- Hardwood
- · Builder's fixtures, adequate outlets
- One bath, shower over tub usually
- · Gas outlets, panel heating or floor furnace, later conversion to central heat
- Front and rear porch, one-car garage or carport, usually has one offset in front and a straight back.





TYPE: RSFR CLASS: (Good) 4

IDENTIFICATION CHARACTERISTICS:

The better frame or stucco homes which are termed 'individual built" are in this class.

The buildings have been constructed from good plans. The grade of construction shows average or better quality in both material and workmanship.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- · Pier and beam in older homes, concrete slab in newer homes
- · Wood frame or medium grade painted siding or
- good cedar shakes
- Finished, 3 Bedrooms
- Medium pitch, good grade composition shingles, built-up tar and gravel
- Hardwood, tile, carpet
- · More than ample
- 1.5 or 2 baths with laundry facilities
- · Central heat and air
- Adequate built-ins, two-car garage
- L-shaped with an average of 1,000 to 1,600 square feet of living area. May have offset or reset entry way and covered rear porch.



TYPE: RSFR CLASS: (Very Good) 5

IDENTIFICATION CHARACTERISTICS:

The better homes of frame or stucco construction which are often category. They have been built from good architectural plans by good materials and workmanship evident.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- custom built
- Good slab foundation or pier and beam in older homes
- Good grade exterior wood siding, wall insulation or a good cedar siding painted, brick trim
- Finished, 3 Bedroom
- Good grade composition or cedar shingle cover, with large boxed eaves
- Hardwood, tile, carpet
- More than ample
- 2 or 3 baths with laundry facilities
- Central heat and air
- Two-car garage, fireplace, ample closets and cabinets, irregular shape 1,400 to 1,800 square feet of living area. May have brick trim on front
- Bardominium



TYPE: RSFR CLASS: (Excellent) 6

IDENTIFICATION CHARACTERISTICS:

One-family dwelling of very good materials and high quality workmanship, individually and professionally designed with considerable attention to detail. Very attractive in appearance.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Lxterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- Meticulous attention to details, 3 or 4 Bedrooms
- Built from a standardized builder plan, but are likely to be modified to individual preferences.
- Semi-custom home with individually selected features that exhibit a level of uniqueness in their appearance.
- Good slab foundation
- Good grade exterior wood siding, wall insulation or a good cedar siding painted, brick trim
- · Good grade composition or cedar shingle cover, with large boxed eaves
- Hardwood, tile, carpet
- More than ample
- 2 or 3 baths with laundry facilities
- Central heat and air
- Two car garage, fireplace, ample closets and cabinets, irregular shape
- Bardominium



TYPE: RSFR CLASS: (Six Plus) 7

IDENTIFICATION CHARACTERISTICS:

Six plus structures are of the highest quality construction and materials, and are characterized by custom quality workmanship throughout the entire structure. These structures will be individually designed with a high level of attention to detail. Six plus structures will be built from an individually custom designed plan and will have a high degree of customization to individual preferences. Six plus structures are best described as a full custom home with luxury features that exhibit a very high degree of uniqueness in appearance.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- Good slab foundation or pier and beam in older
- homes
- · Good grade exterior wood siding, wall insulation or a good cedar siding painted, brick trim
- Finished, 3 Bedroom
- Good grade composition or cedar shingle cover, with large boxed eaves
- Hardwood, tile, carpet
- · More than ample
- 2 or 3 baths with laundry facilities
- · Central heat and air
- Two-car garage, fireplace, ample closets and cabinets, irregular shape 1,400 to 1,800 square feet of living area.
 May have brick trim on front
- Bardominium



TYPE: RSVN CLASS: (Low) 1

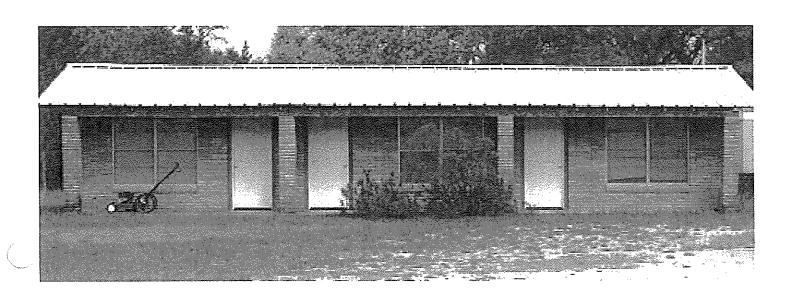
IDENTIFICATION CHARACTERISTICS:

The first brick project homes built after World War II by speculative builders for re-sale are generally in this class and these houses are normally built from stock plans. Materials, workmanship and structural design are sufficient to meet minimum to average requirements of local building codes.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- Minimum FHA
- Concrete
- · Brick veneer, or stucco over frame or masonry
- Average finish, 2 Bedroom
- Medium pitch with medium grade composition shingles or built-up tar and gravel
- · Hardwood, tile, low grade carpet
- Minimum outlets, builder's fixtures
- 1-1.5baths
- Panel heat or central heat, with window NC, later conversion to central air
- One-car garage, recent construction has trended toward two-car garage with reduced living area
- · Basic rectangular shape with minimum built-ins
- Average of 800 to 1,200 square feet of living area



TYPE: RSVN CLASS: (Fair) 2

IDENTIFICATION CHARACTERISTICS:

This class of residence is usually in the newer subdivisions. Although many are built from stock plans, their visual appeal is attractive and individual. These homes are generally the better FHA homes equipped with built-in features. Houses built prior to World War II may have less than 1,200 square feet or only one bath but, because of good quality materials and workmanship, they can still meet this class category.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- Standard FHA
- Concrete slab, or pier and beam in older homes
- · Brick veneer, or stucco over frame or masonry
- Standard finish, 3 Bedroom
- Good grade composition or built-up tar and gravel, some may have wood shingles
- · Carpet, tile, hardwood
- Average fixtures
- 1.5 to 2 baths with laundry facilities
- · Central heat and air
- Two-car garage. Most houses are L-shaped or modified U with average built-ins such as: range/oven disposal, fireplace, etc. Average 1,200 to 1,800 square feet of living area.



TYPE: RSVN CLASS: (Average) 3

IDENTIFICATION CHARACTERISTICS:

The better homes built by a good general contractor are in this classification. The grade of construction shows good materials and workmanship and room sizes are generous and well finished. Interior and exterior finish will have special features and details and the normal compliment of built-in features will also be found. Houses built prior to World War II may have less than 1,600 square feet or only one bath but, because of better quality materials and workmanship, they can still meet this class category.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- Good quality
- Concrete slab or pier and beam
- Brick veneer, or stucco over frame or masonry
- Custom finished, 3 or 4 Bedrooms
- · Good grade composition or cedar shingle
- Good carpet, tile
- Quality features
- 2 or 2.5 baths with laundry facilities
- Central heat and air
- · Fireplace and interior brick work, irregular shape, above average built in appliances
- The interior and exterior may have one or two special features such as: entry foyer front porch and covered rear porch.
- Average 1,600 to 2,200 square feet of living area.



TYPE: RSVN CLASS: (Good) 4

IDENTIFICATION CHARACTERISTICS:

This type of residence has been especially designed by an architect to meet the builder's requirements, and will contain several special features. It is not a luxury house but the components used are of the best quality. The house will have been built under strict supervision by a good general contractor using the most skilled labor available. Some older homes in this category built after World War II will be solid masonry of either stone or brick.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- High quality
- Concrete
- Brick veneer, stone, stucco over frame or masonry
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

Typical Features:

- Excellent finish, 4 or 5 Bedrooms
- · Heavy cedar shakes, tile, or #1 cedar shingles
- Expensive carpet, tile
- Quality fixtures
- 3 or 4 baths
- · Central, may have two compressors
- Two or three car garage, one or more fireplaces, interior brick or stone work, irregular shape, side or rear entry
 garage, spacious rooms, wet bar, quality built-ins, special features- Average 2,000 to 3,000 square feet of living
 area.



TYPE: RSVN CLASS: (Very Good) 5

IDENTIFICATION CHARACTERISTICS:

This house has been erected with the best possible materials throughout especially designed by an architect to meet the builder's or owner's requirements. It will contain many amenities or special features and the components will be of the best quality. The house will have been built under architectural supervision by a good general contractor. Large size or more expensive, special items are characteristic of this class. Some older homes in this category built after World War II will be solid masonry of either stone or brick.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heat in cooling

- Brick or stone veneer or stucco over masonry
- Meticulous attention to details, 3 or 4 Bedrooms
- Wood shake shingles, slate, clay tile, copper
- Expensive carpet, Terrazzo
- Quality fixtures
- Quality fixtures, 3 to 5 baths
- Central, may have two compressors
- Two to four car garage, irregular shape, excellent built-ins, ornate features such as: circular drive, solid wood panel doors, unique roof design, two fireplace.



TYPE: RSVN CLASS: (Excellent) 6

IDENTIFICATION CHARACTERISTICS:

Are of excellent quality construction and materials, and are characterized by custom quality workmanship and materials. These structures will be individually designed with significant individual attention to detail. They will be built from a custom designed plan and will have a high degree of customization to individual preferences.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heat in cooling
- Steal

- · Brick or stone veneer or stucco over masonry
- Meticulous attention to details, 3 or 4 Bedrooms
- Wood shake shingles, slate, clay tile, copper
- Expensive carpet, Terrazzo
- Quality fixtures
- Quality fixtures, 3 to 5 baths
- Central, may have two compressors
- Excellent built-ins, ornate features such as: circular drive, solid wood panel doors, unique roof design, two fireplaces.



TYPE: RSVN CLASS: (Six Plus) 7

IDENTIFICATION CHARACTERISTICS:

Are of the highest quality construction and materials, and are characterized by custom quality workmanship and materials. These structures will be individually designed with significant individual attention to detail. They will be built from a custom designed plan and will have a high degree of customization to individual preferences. Are best described as a full custom home with luxury features that exhibit a very high degree of uniqueness in appearance.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heat in cooling
- Steal

- Brick or stone veneer or stucco over masonry
- Meticulous attention to details, 3 or 4 Bedrooms
- · Exposed wood, cast or cut stone, high quality natural stone, highest quality of masonry work
- Expensive carpet, Terrazzo
- Quality fixtures, 3 to 5 baths
- Highest quality roofing materials
- Excellent built-ins, ornate features such as: circular drive, solid wood panel doors, unique roof design, two fireplaces.



TYPE: MHSW/MHDW CLASS: (Low) 1

IDENTIFICATION CHARACTERISTICS:

This class of single/double mobile home provides only minimum shelter and in most cases these mobile homes will be in the older, lower-priced section of town or adjoining the city limits where building codes are riot required. These mobile homes may be identified by the substandard qualities of basic construction with substandard material and workmanship.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating

- Substandard
- Stone piers
- Little to none skirting
- Exterior siding vinyl or metal siding
- No garage or porch, with an average living space of 500 square feet.
- Vinyl windows
- Windows units



TYPE: MHSW/MHDW CLASS: (Standard) 2

IDENTIFICATION CHARACTERISTICS:

This class of single/double wide mobile home provides more shelter than class one same quality and workmanship. Class two single/double wide mobile homes will be of the same age but more maintain than class one.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating

- Substandard to standard
- Stone piers
- Skirting
- · Exterior siding vinyl or metal siding
- Average living space of 500-1000 square feet.
- Vinyl windows
- · Windows units or central heat/air.
- Deck possible porch
- Detached carport



TYPE: MHSW/MHDW CLASS: (Good) 3

IDENTIFICATION CHARACTERISTICS:

This class of single/double wide mobile homes are newly built homes starting in the 2000s with better quality workmanship and newer, modern features.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating

- Pier & Beam or Concrete Foundation
- Vinyl or Metal Skirting
- Vinyl or Hardy Siding, with possible stone features
- Average living space of 1000-1500 square feet.
- Low-E Windows
- Central Heat/Air
- Deck or Porch
- Detached carport
- Fireplace possible



TYPE: MHSW/MHDW CLASS: (Very Good) 4

IDENTIFICATION CHARACTERISTICS:

This class of single/double wide mobile homes are newly built homes starting in the 2000s with better quality workmanship and newer, modern features. This class would have slightly more square footage than class three.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- · Pier & Beam or Concrete Foundation
- · Vinyl or Metal Skirting
- Vinyl or Hardy Siding, with possible stone features
- Average living space of 1500-2000 square feet.
- Low-E Windows
- Central Heat/Air
- Deck or Porch
- Detached carport
- Fireplace possible



TYPE: MHSW/MHDW CLASS: (Excellent) 5

IDENTIFICATION CHARACTERISTICS:

This class of single/double wide mobile homes are newly built homes starting in the 2000s with better quality workmanship and newer, modern features. This class would have slightly more square footage than class three. This class would also include the newer modular homes.

STANDARD SPECIFICATIONS:

- Construction
- Foundation
- Exterior
- Interior
- Roofing
- Flooring
- Electrical
- Plumbing
- Heating/Cooling

- · Pier & Beam or Concrete Foundation
- · Vinyl or Metal Skirting
- · Vinyl or Hardy Siding, with possible stone features
- Average living space of 1500-2000 square feet.
- Low-E Windows
- Central Heat/Air
- Deck or Porch
- Detached carport
- · Fireplace possible



Residential - Frame Type - **RSFR**

| | Class | | | | | | |
|----------|-------|-------|-------|-------|-------|-------------|--------|
| Sq Ft | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 600 | 45.07 | 51.05 | 55.48 | - ' | | | |
| 700 | 43.90 | 47.09 | 54.86 | | | Together so | |
| 800 | 42.89 | 46.39 | 53.44 | 66.12 | | SHAP W/ | |
| 900 | 42.11 | 45.77 | 54.00 | 65.42 | | | |
| 1000 | 41.02 | 45.30 | 53.22 | 64.80 | | | |
| 1100 | 40.79 | 44.83 | 52.68 | 64.18 | | | |
| 1200 | 40.25 | 44.44 | 52.14 | 63.71 | | | |
| 1300 | 39.70 | 43.98 | 51.67 | 63.25 | | | |
| 1400 | 39.24 | 43.75 | 51.28 | 62.78 | | | |
| 1500 | 38.85 | 43.43 | 50.82 | 62.39 | | | |
| 1600 | 38.46 | 43.12 | 50.43 | 58.39 | 73.04 | 91.30 | 114.12 |
| 1700 | 38.15 | 43.03 | 50.12 | 62.16 | 72.27 | 90.33 | 112.92 |
| 1800 | 37.76 | 42.58 | 49.73 | 61.69 | 71.72 | 89.64 | 112.05 |
| 1900 | 38.56 | 42.35 | 49.50 | 61.38 | 71.48 | 89.36 | 111.7 |
| 2000 | 38.56 | 42.04 | 49.18 | 61.07 | 70.71 | 88.39 | 110.49 |
| 2200 | 38.56 | 41.65 | 48.64 | 60.30 | 70.24 | 87.80 | 109.76 |
| 2400 | 38.56 | 41.34 | 48.17 | 59.83 | 69.62 | 87.02 | 108.78 |
| 2600 | 38.56 | 41.34 | 48.17 | 59.36 | 69.15 | 86.45 | 108.06 |
| 2800 | 38.56 | 41.34 | 48.17 | 58.90 | 69.15 | 86.45 | 108.06 |
| 99999999 | 38.56 | 41.34 | 48.17 | 58.90 | 69.15 | 86.45 | 108.06 |

For second floors, Type = R2FR on that item

75%

Additives:

Cent H/A \$2.00/sqft

Fireplace 1 = \$1500

2 = \$3000

3 = \$5000

Electric \$1.50/sqft

UPDATED 4/2023

Residential - Veneer Type - **RSVN**

| Class | Low | Fair | Average | Good | Very Good | Excellent | Six Plus |
|---------|-------|-------|---------|-------|-----------|-----------|----------|
| Sq Ft | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 600 | 48.95 | 55.40 | 61.23 | | | | |
| 700 | 47.63 | 51.05 | 60.22 | | | | |
| 800 | 46.54 | 46.54 | 50.35 | 71.72 | | | |
| 900 | 45.69 | 49.65 | 58.59 | 71.02 | | | |
| 1000 | 44.52 | 49.11 | 57.73 | 70.32 | | | |
| 1100 | 44.29 | 48.33 | 57.19 | 69.62 | | | |
| 1200 | 43.67 | 48.17 | 56.57 | 69.15 | | | |
| 1300 | 43.05 | 47.71 | 56.10 | 61.81 | | | |
| 1400 | 42.58 | 47.48 | 55.63 | 68.14 | | | |
| 1500 | 42.19 | 47.09 | 55.17 | 67.72 | | | |
| 1600 | 41.72 | 46.78 | 54.70 | 67.44 | 79.25 | 99.07 | 123.83 |
| 1700 | 41.41 | 46.54 | 54.39 | 66.98 | 78.40 | 98.00 | 122.50 |
| 1800 | 40.95 | 46.15 | 53.92 | 66.59 | 77.85 | 97.32 | 121.66 |
| 1900 | 40.64 | 45.92 | 53.69 | 66.28 | 77.54 | 96.94 | 121.17 |
| 2000 | 40.64 | 45.61 | 53.38 | 65.89 | 77.16 | 96.45 | 120.56 |
| 2200 | 40.64 | 45.22 | 52.84 | 65.42 | 76.69 | 95.86 | 119.82 |
| 2400 | 40.64 | 44.83 | 52.29 | 64.88 | 76.15 | 95.18 | 118.98 |
| 2600 | 40.64 | 44.83 | 52.29 | 64.41 | 75.52 | 94.41 | 118.00 |
| 2800 | 40.64 | 44.83 | 52.29 | 63.87 | 75.06 | 93.83 | 117.28 |
| 9999999 | 40.64 | 44.83 | 52.29 | 63.87 | 75.06 | 93.83 | 117.28 |

For second floors Type = R2VN on that iter

75%

Additives:

Cent H/A \$2.00/sqft

Fireplace 1 = \$1500

2 = \$3000

3 = \$5000

Flectric \$1.50/sqft

UPDATED 4/2023

IMPROVEMENT SCHEDULE

RURAL BUILDINGS

| ТҮРС | CLASS | AREA | VALUE |
|------------|-------|--------|-------|
| BARN | 1 | 1000 | 6.38 |
| | | 2000 | 5.88 |
| | | 3000 | 5.38 |
| | | 5000 | 4.88 |
| | | 999999 | 4.38 |
| | | | |
| FARM BLDG | PE | 999999 | 9.62 |
| | STEL | 999999 | 11.79 |
| | WOOD | 999999 | 13.5 |
| | | | |
| QUONSET | QUO | 999999 | 11.32 |
| | | | |
| SHED POLE | OP1 | 999999 | 4.29 |
| | OP4 | 999999 | 3.57 |
| | | | |
| SHED WOOD | OP1 | 999999 | 5.91 |
| | OP4 | 999999 | 4.72 |
| | | | • |
| SHED STEEL | OP1 | 999999 | 8.11 |
| | OP4 | 999999 | 6.25 |
| | | | |
| FARM WHSE | FW 1 | 999999 | 15.95 |
| | FW 2 | 999999 | 15.95 |
| | FW 3 | 999999 | 28.13 |
| | FW 4 | 999999 | 28.13 |
| | | | |

IMPROVEMENT SCHEDULE

Porches - Frame

Type - PCFR

| Class (25% of Base Cost) | | | | | |
|--------------------------|-----|-----|-----|-----|--|
| 1 2 3 4 5 | | | | | |
| 25% | 25% | 25% | 25% | 25% | |

Porches - Veneer

Type - PCVN

| Class (25% of Base Cost) | | | | | |
|--------------------------|-----|-----|-----|-----|--|
| 1 2 3 4 5 | | | | | |
| 25% | 25% | 25% | 25% | 25% | |

Screen Porches - Frame

Type - SPFR

| | Class (30% of Base Cost) | | | | | |
|-----------|--------------------------|-----|-----|-----|-----|--|
| 1 2 3 4 5 | | | | | 5 | |
| ſ | 30% | 30% | 30% | 30% | 30% | |

Screen Porches - Veneer

Type - SPVN

| Class (30% of Base Cost) | | | | | |
|--------------------------|--|--|--|--|--|
| 1 2 3 4 5 | | | | | |
| 30% 30% 30% 30% 30% | | | | | |

Concrete Deck/Patio

Type - **SLAB**

| | Class | | | | |
|-----------|-------|------|-----|------|------|
| 1 2 3 4 5 | | | | | 5 |
| | 2.82 | 3.75 | 4.7 | 5.63 | 6.57 |

Wooden Deck/Patio

Type - **DECK**

| Class | | | | | |
|-----------|------|-----|------|------|--|
| 1 2 3 4 5 | | | | | |
| 2.82 | 3.75 | 4.7 | 5.63 | 6.57 | |

IMPROVEMENT SCHEDULE

Frame Garage - Attached

Type - GFAT

| Class (50% of Base Cost) | | | | | |
|--------------------------|-----|-----|-----|-----|--|
| 1 2 3 4 5 | | | | | |
| 50% | 50% | 50% | 50% | 50% | |

Frame Garage - Detached

Type - **GFDE**

| Class | | | | | |
|-----------|-----|-----|-----|-----|--|
| 1 2 3 4 5 | | | | | |
| 40% | 40% | 40% | 40% | 40% | |

Veneer Garage - Attached

Type - GVAT

| Class (50% of Base Cost) | | | | |
|--------------------------|-----|-----|-----|-----|
| 1 2 3 4 5 | | | | |
| 50% | 50% | 50% | 50% | 50% |

Veneer Garage - Detached

Type - GVDE

| Class | | | | |
|-------|-----|-----|-----|-----|
| 1 | 2 | 3 | 4 | 5 |
| 40% | 40% | 40% | 40% | 40% |

Deduct 1.50 - 2.50 per Sq Ft for Dirt Floor

UPDATED 4/2023

IMPROVEMENT SCHEDULE

Attached Carport - Frame

Type - CPFR

| Class (20% of Base Cost) | | | | |
|--------------------------|-----|-----|-----|-----|
| 1 | 2 | 3 | 4 | 5 |
| 20% | 20% | 20% | 20% | 20% |

Attached Carport - Veneer

Type - CPVN

| Class (20% of Base Cost) | | | | |
|--------------------------|-----|-----|-----|-----|
| 1 | 2 | 3 | 4 | 5 |
| 20% | 20% | 20% | 20% | 20% |

Deduct 1.50 per Sq Ft for Dirt Floor

Detached Porch

Type - PCFDT

| Class | | ((| | |
|-------|-----|------|-------|-------|
| 1 | 2 | 3 | 4 | 5 |
| 5.63 | 7.5 | 9.38 | 14.07 | 16.88 |

Detached Carports

Type - CPDT

| Class | | | | |
|-------|-----|------|-------|-------|
| 1 | 2 | 3 | 4 | 5 |
| 5.63 | 7.5 | 9.38 | 14.07 | 16.88 |

Attached Storage - Residential - Frame

Type - STGF

| | Class (55% of Base Cost) | | | | |
|-----------|--------------------------|-----|-----|-----|-----|
| 1 2 3 4 5 | | | | | |
| | 55% | 55% | 55% | 55% | 55% |

Attached Storage - Residential - Veneer

Type - STGV

| I | Class (55% of Base Cost) | | | | |
|---|--------------------------|-----|-----|-----|-----|
| ſ | 1 | 2 | 3 | 4 | 5 |
| ĺ | 55% | 55% | 55% | 55% | 55% |

Storage Generic

Kits, move ins, Universal, Morgan, Sears, Sea Container

Type - STG

| Class | | | | |
|-------|------|------|----|------|
| 1 | 2 | 3 | 4 | 5 |
| 2.5 | 6.25 | 9.38 | 10 | 12.5 |

IMPROVEMENT SCHEDULE

Swimming Pool Priced per Total Unit, not Sq Ft

Type - POOL

| Class | | | | |
|--------|--------|--------|--------|--------|
| 1 | 2 | 3 | 4 | 5 |
| 10,000 | 15,000 | 18,750 | 25,000 | 31,250 |

Green House

Type - **GRHS**

| RAN | GE | |
|-----|-----|------|
| | 100 | 1.25 |
| | 150 | 2.5 |
| | 250 | 4.38 |
| | 500 | 6.25 |
| 999 | 999 | 6.25 |

Add for Electrical, Irrigation, Ventilation, Etc.

Tennis Courts

Type - TNCT

| | Class |
|-------|-------|
| Sq Ft | 1 |
| ALL | 1.88 |

Add for Electrical, Lighting, Extensive Fencing, Etc.

IMPROVEMENT SCHEDULE

Mobile Homes Single Wide MHSW

| | Low | Standard | Good | Very Good | Excel ent |
|-------|-------|----------|-------|-----------|-----------|
| Class | 1 | 2 | 3 | 4 | 5 |
| | 26.84 | 28.02 | 42.21 | 46.74 | 62.05 |

Add \$2.00 per Square Ft for Central Air.

Mobile Homes Double Wide MHDW

| | | Low | Standard | Good | Very Good | Excel ent |
|-------|-------|-------|----------|-------|-----------|-----------|
| Sq Ft | Class | 1 | 2 | 3 | 4 | 5 |
| | | 26.46 | 33.54 | 40.42 | 47.27 | 66.6 |

Add \$2.00 per Square Ft for Central Air.

Additives:

Cent H/A \$2.00/sqft Fireplace 1 = \$1500

2 = \$3000 3 = \$5000

Electric \$1.50/sqft

UPDATED 4/2023

TINY HOMES / PARK MODEL RV'S

Tiny Homes or Park Model RVs are exempt from taxation if:

- 1. Primarily used as temporary living quarters in connection with recreational, camping, travel, or seasonal use;
- 2. Has a gross trailer area in the set-up mode of 400 square feet or less;
- 3. Is not used to produce income;
- 4. Is built on a single chassis mounted on wheels;
- 5. Is not substantially affixed to the real estate; and
- 6. Is certified by the manufacturer as complying with American National Standards Institute, Standard A119.5

** If any of the above criteria are not met, the structure will be added to the appraisal roll as a taxable improvement.