



MASS APPRAISAL

SUMMARY REPORT

for

2018 APPRAISAL YEAR

for

HAYS CENTRAL APPRAISAL DISTRICT

BY

LAURA RAVEN
CHIEF APPRAISER

KAREN LOCKETT
DEPUTY CHIEF APPRAISER

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INTRODUCTION

The purpose of this summary report is to aid the taxpayer public in better understanding the methods and techniques utilized by the Hays Central Appraisal District (HCAD) in the valuation and revaluation of taxable property within Hays County. This report attempts to comply with Standard 6 of the Uniform Standards of Professional Appraisal Practice, effective July 1, 2006. HCAD maintains a more detailed Operations manual for appraisal use.

HCAD is a Central Appraisal District formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within the boundaries of Hays County. Currently these taxing entities are as follows: (See Addendum I)

The Chief Appraiser is the chief administrative and executive officer of the appraisal district. The Chief Appraiser employs and directs the district's staff, oversees all aspects of the appraisal district's operations and performs either directly or through the district staff a variety of operations.

The Chief Appraiser's responsibilities are as follows:

1. Discover, list and appraise
2. Determine exemption and special use requests
3. Organize periodic reappraisals
4. Notify taxpayers, taxing units and the public about matters that affect property values

HCAD is a medium-size office consisting of the Chief Appraiser, Deputy Chief, 2 Appraisal Supervisors, Office Manager/ HR Coordinator, 6 Real Property Appraisers, 2 Agricultural Appraisers, Commercial Appraiser, 2 Personal Property Appraisers, 2 Appraiser Assistants, 2 Appraisal Techs, 4 Abstractors, 4 Computer Data Entry, 2 Mappers, GIS Coordinator, Exemption Supervisor and 4 Taxpayer Assistants. The appraisers have the responsibility to value the properties assigned and perform most

fieldwork on the appraisal of real property. The Deputy Chief Appraiser assists the Chief Appraiser in the day to day operations of the district office including the appraisal of properties.

The District employs the services of Capitol Appraisal Group, an appraisal firm, to appraise all minerals, industrial plants, pipelines, industrial personal property and utilities within the boundaries of the appraisal district.

The number of 2018 Hays CAD accounts by State category is as follows:

Real, Residential, Single – Family	57,409
Real, Residential, Multi – Family	935
Real, Acreage (Land Only)	7,359
Real, Vacated Platted Lots/Tracts	11,287
Real, Farm and Ranch Improvements	6,765
Real, Commercial and Industrial	2,634
Real, Oil, Gas, and other Mineral Resources	0
Real & Intangible Personal, Utilities	313
Tangible Personal, Business	6,661
Tangible Personal, Other (MH's)	2,523
Real, Inventory	2,943
Special Inventory	73
Total Exempt Property	3,432

VALUATION APPROACH

Market Value

The definition of market value as established by the State Property Tax Code differs from the definition established by USPAP, therefore, a JURISDICTIONAL EXCEPTION applies.

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

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

The effective date of appraisals is January 1 with the exception of inventory, which may be appraised at its market value as of September 1. To receive the September 1, appraisal date, a taxpayer must file an application by July 31.

The purpose of and intended use of the appraisal performed by HCAD is to estimate market value for ad valorem tax purposes for the taxing entities located within the boundaries of HCAD. It is the goal of the staff of HCAD to provide the best possible service to the tax paying public and the taxing entities. The HCAD staff promotes and adheres to the professional standards and ethics as set forth by the Texas Association of Appraisal Districts and the Texas Association of Appraising Officers.

AREA ANALYSIS

The universe of properties appraised by HCAD falls within the physical boundaries of Hays County. Hays County is located in the Central Texas area and is bordered to the north by Travis County, to the east by Caldwell and Guadalupe Counties, to the south by Comal County and to the west by Blanco County.

Hays County is strategically located at the center of the Austin - San Antonio Growth Corridor. This location enables our citizens and corporate community to enjoy both small city convenience and big city connections.

Hays County has a diverse economic base comprised of several educational institutions, manufacturing plants, and a strong tourist and visitor industry. Hays County benefits from its close association with Texas State University, the fourth largest university in the state. In addition to TSU, the region is rich in educational opportunities. Twenty-four other colleges and universities are within a 50 - mile radius of Hays County. The four school districts serving Hays County are the Hays, Wimberley, Dripping Springs, and San Marcos ISD's. All four Hays County school districts maintain a strong focus on education.

The county seat of Hays County and its largest city is the City of San Marcos. The City of San Marcos is located at the eastern edge of the Texas Hill Country, approximately 30 miles south of Austin, and 45 miles north of San Antonio. This location affects the real estate market of properties within the County. San Marcos is one of the fastest growing cities in the United States with over 50,000 in population. It has a population of 63,071 per the U.S. Census Bureau information in July of 2017. U.S. Census Bureau statistics show that Hays County's population increased from 204,345 in 2016 to 214,485 in 2017, making it the fourth fastest-growing county in the country by percentage increase from 2016 to 2017.

Overview of Types of Properties Appraised

There are three (3) major categories of property appraised by HCAD. These are:

1. **Real Properties:** Residential, Multi-family, Commercial, Vacant lots, Commercial vacant lots, vacant rural land and improvements on rural land.
2. **Personal Properties:** Business personal property and Industrial personal properties.
3. **Utilities:** Telephone companies, Cable companies, etc.

The Property Tax Division of the State Comptroller's office requires properties to be identified by type using a standard identification code. (See Addendum II)

Highest and Best Use Analysis

The highest and best use of real estate is defined as the most reasonable and probable use of land that will generate the highest return to the property over a period of time. This use must be legal, physically possible, economically feasible and the most profitable of the potential uses. An appraiser's identification of a property's highest and best use is always a statement of opinion never a statement of fact.

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

In determining highest and best use, preliminary judgments are made in the field by appraisers. The appraisers are normally aware of zoning regulations within physical

boundaries of the city.

HCAD property record cards contain information regarding lot size, legal description, and location, therefore, appraisers normally make judgments on physical possible use of sites in the field. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are usually performed in the office.

Effective January 1, 2010 the market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property. (Constitutional amendment approved by voters November 3, 2009).

Market Analysis

Economic, national, regional and local trends affect the universe of properties appraised in Hays County. An awareness of social, economic, governmental and environmental conditions is essential in understanding, analyzing and identifying local trends that affect the real estate market.

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed.

Examples of sources of general data include "Tierra Grande" issued by The Real Estate Center at Texas A& M University, "The Appriser" published by The Texas Association of Appraisal Districts and "Texas Assessor's News" published by the Texas Association of Assessing Officers. When possible, local sources such as lending institutions and the Chamber of Commerce are used to obtain financing information and demographics and

labor statistics.

Sales information is received from various sources. Asking prices are gathered from the local paper and realtor listings. Information is also gathered from conversations with local real estate appraisers, agents and brokers.

HCAD employees access the Hays County Courthouse Records on a regular basis to track all deed transactions. From this information, sales letters are mailed to buyers to obtain information on sales. This is an effective tool since sale price disclosure is not mandatory in the State of Texas and a good percentage of letters are returned with useful information. This is reliable information in that there is usually adequate sales data to perform as thorough an analysis of sales data as USPAP would require. Every effort is made to use what data is available. The Property Tax Division also sends out sales letters and that data is made available to HCAD at least once every two years.

HCAD currently does revaluation on a four-year rotation. The revaluation includes the inspection of properties in the field or by aerial photography and the updating of all information on the properties. Sales and market analysis are performed each year on residential properties, as information is available.

Each year new properties are inspected, measured and added to the roll. In addition, building permits within the Cities of San Marcos, Buda, Kyle, Dripping Springs, Woodcreek and Wimberley are obtained and changes to accounts are made as indicated.

Individual properties are also re-appraised with changes to the condition as the property warrants; for example, fire, remodeling, or an addition or demolition of a portion of the improvement. Appraisers will perform detailed field inspections of properties if requested by the owner.

The appraisers performing revaluation in the field have property record cards that contain specific information regarding the property being appraised. These cards contain brief

legal descriptions, ownership interest, property use codes, property addresses, land size, sketches of improvements as well as any available detailed information of the improvements. A copy of a property record card is included in this report. (See Addendum III)

Revaluation field inspections require the appraisers to check all information on the property record cards and to update if necessary. If physical inspection of the property indicates changes to improvements, the appraiser notes these changes in the field. Examples of types of changes may be condition or effective age of the improvements as well as additions to the improvements. The classification of residential properties is also reviewed during the revaluation process. New improvements are also added at this time.

DATA COLLECTION/VALUATION

Data Collection and Sources

HCAD cost and value schedules include land and residential improvements. Commercial schedules come from Marshall and Swift Valuation Service and personal property schedules come from the Property Tax Division appraisal manual or Marshall and Swift. Personal property renditions provided by property owners are also used in the valuation of business personal and personal property. Marshall and Swift Valuation Service is a national based cost manual and is generally accepted throughout the nation by the real estate industry. The cost manual is based on cost per square foot and also the unit in place method. The unit in place method involves the estimated cost by using actual building components. This national based cost information service provides the base price of the buildings as per classification with modifications for equipment and additional items. The schedule is then modified for time and location.

Renditions are confidential sources and cannot be used for specific information.

However, data from renditions may be compared with data from cost manuals and used to test for their accuracy.

HCAD schedules are then formulated from a combination of each of these sources. Schedules may also be modified by use of local market data (sales information) to further insure the accuracy of the cost and value schedules.

Data on individual properties is also collected from the field, compiled and analyzed. Buildings and other improvements are inspected in the field, measured and classified. The appraiser estimates the age of improvements and determines the condition of the improvements. This data is used to compile depreciation (loss of value) tables, and any notes pertaining to the improvements are made at this time.

Currently, single family dwellings are classified for quality and type of construction, whether frame or brick veneer. The classifications range from a class 1 to Residential Special Class (RSPC). Class 1 being the most basic of structures using the poorest quality materials and lowest workmanship while a Residential Special Class (RSPC) structure is of the highest possible quality using only the best of materials and the highest and best quality workmanship available.

Age of building is used to estimate depreciation and is based on the effective age of the improvements. Effective age is the age the property appears to be due to maintenance and upkeep. Effective age for a house that is properly maintained may be its actual or chronological age. However, if a structure suffers from deferred maintenance due to neglect, its effective age may be older than the actual age. In contrast, if a house is an older structure and has been remodeled or updated, its effective age may be less than its actual age.

Foundation failure may occur in varying degrees and may also result in loss of value. HCAD makes allowances for foundation problems on a case by case basis.

Valuation Analysis

HCAD valuation schedules are divided into three main classifications, Residential, Commercial and Personal Property. These schedules are based on the most appropriate data available. Miscellaneous special categories such as Mobile Homes, Special Inventory and Agricultural Land are appraised using different techniques, which will be discussed later in this report. Depreciation tables/schedules (loss of value schedules) are also included within these schedules. These tables are calibrated from cost as well as sales data and updated as needed. Residential schedules are included in Addendum IV to this report.

Residential Schedules

Residential valuation schedules are cost based tables modified by actual sales data from the county. That is, the cost reflects actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers.

The residential schedule is based on the size, age, and condition of the structure, quality of construction, contributory value of extra items and land value. Each of these variables has a direct impact on the market value of the property. The following is an example of each of the variables and how they may affect market value.

1. Quality of construction - Residential construction may vary greatly in quality of construction. The type of construction affects the quality and cost of material used, the quality of the workmanship as well as the attention paid to detail. The cost and

value of residential property will vary greatly depending on the quality of the construction. As stated above, HCAD residential schedules currently class houses based on quality of construction from 1 to RSPC. This classification schedule is based on The Property Tax Divisions definitions of residential classes of dwellings with modifications for local market.

2. Size of structure - The size of a structure also has a direct impact on its cost as well as value. The larger the structure the less the cost per square foot. HCAD schedules are graduated in size increments from 100 to 200 square feet, depending on market conditions. The Property Tax Division and Marshall and Swift also support the size factor.
3. Condition of improvements - HCAD rates conditions from poor to excellent. Properties that in the opinion of the appraiser are unlivable may be taken off a schedule and given a flat market value or salvage value.
4. Age of structure – Actual age is a factor in determining depreciation. HCAD uses a combination of age and observed condition. As stated above effective age and chronological age may be the same or different depending on the condition of the structure. Depreciation is determined by the age of the structure and its expected life. (See Addendum V)
5. Extra items - As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include storage buildings, swimming pools, out buildings, etc.
6. Land value - HCAD values land based on market transactions when possible. As there are not always market transactions available, other recognized methods of land valuation may be used. The two most common methods are the land residual method and the land ratio method. Land schedules are available at the appraisal district office.

Commercial Schedules

Commercial properties are valued using Marshall and Swift Valuation schedules for commercial property. Replacement cost new is determined and then adjusted for location. Depreciation is then applied using physical observation of the property.

Personal Property Schedules

The Personal Property Schedules value business furniture, fixtures and equipment as well as inventory that is taxable by law. Business vehicles located within the Appraisal District boundaries are also valued.

Business personal property values are derived from several sources. Business owners are required by Texas Law to render their business personal property each year. Rendered values are used on business personal property if the value is reasonable for the type of business and within acceptable ranges when compared to the Texas State Comptroller or Marshall and Swift personal property schedules for the type of business rendered. Should the rendered values not be acceptable then the Comptroller or Marshall and Swift schedules are applied to establish a value. Value on all business personal property not rendered is established using Marshall and Swift schedules for the type of business being valued. Depreciation is determined by the age of the property and its expected life. Schedules are available in the appraisal district office.

Business vehicles are valued based on N.A.D.A. Used Car Guide trade in value for the particular make, model and age of the vehicle. The appraisal district uses a report obtained from Texas Vehicle Information which lists vehicles registered in Hays County on January 1 of each year.

This report uses the vehicle identification number to determine make, model and vehicle

characteristics to determine N.A.D.A. trade in value. This report along with renditions, physical observations and city reports are used to discover and list vehicles that are taxable within the county and city. When adverse factors such as high mileage are known then the appropriate adjustments are made to value.

Statistical Analysis

Use of statistics is a way to analyze data and study characteristics of a collection of properties. In general, it is not feasible to study the entire population therefore, statistics are introduced into the process.

HCAD statistical analysis for real estate is based on measures of central tendency and measures of dispersion. The measure of central tendency determines the center of a distribution. The measures of central tendency utilized with the aid of computer-based programs are the mean, median, and the weighted mean.

The measure of dispersion calculated is the coefficient of dispersion. This analysis is used to indicate the spread from the measure of central tendency. Statistical bias is measured by the Price Related Differential (PRD). The PRD indicates how high price properties are appraised in relation to low price properties.

Individual Value Review Procedures

For comparable sales data to be considered reliable it must contain a sales date, sales price, financing information, tract size and details of the improvements. Sales data is gathered by sending letters to the buyers of properties that the district knows have recently transferred ownership. Commercial sales are confirmed from the direct parties involved whenever possible. Confirmation of sales from local real estate appraisers and local realtors is also considered a reliable source. Sales data is compiled and some of the

improved properties are physically inspected and adjustments made if necessary. All data listed on the property record card is verified and updated as needed including building classification, building size, additions or new out buildings, condition of structures and any type change in data or characteristics that would affect the value of the property.

Individual sales are analyzed to meet the test of market value. Only arms length transactions are considered. Examples of reasons why sales may be deleted or not considered are:

1. Properties are acquired through foreclosures or auction.
2. Properties are sold between relatives.
3. The buyer or seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical, below or above prevailing market rates.
5. Considerable improvements or remodeling have been done since the date of the sale and the appraiser is unable to make judgments on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area. Some sales may be due to relocation or through divorce proceedings.
7. The property is purchased through an estate sale.
8. The sale involves personal property that is difficult to value.
9. There are value related data problems associated with the sale. I.e. Incorrect land size or square footage of living area.
10. Property use changes occurring after the sale.

Due to the population size and nature of Hays County it is sometimes difficult to obtain a

sufficient number of sales data to meet USPAP standards for analysis of sales and exception is taken to USPAP Standard Six in this area.

Performance Tests

Sales ratio studies are used to evaluate the districts mass appraisal performance. These studies not only provide a measure of performance but also are an excellent means of improving mass appraisal performance. HCAD uses ratio studies not only to aid in the revaluation of properties, but also to test the Comptroller's Property Tax Division annual value study results.

Sales ratio studies are usually performed in the spring of the year to test cost schedules. At this time individual properties which have sold are reviewed for accuracy in their data. Property record cards indicating the results of the field inspections are used to further aid in the analysis and decision making.

Ratio studies are usually done on a countywide base of all residential sales in the county and then by residential classification. The median ratio within each classification is then compared to the desired ratio to determine if schedule adjustments should be made. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to measures of central tendency. The median and coefficient of dispersion are good indicators of the types of changes, if any, that need to be made.

ASSUMPTIONS AND LIMITING CONDITIONS

The Appraisal District has taken reasonable steps to secure adequate funding; however, fiscal restraints do impact the mass appraisal process. Limited resources and personnel are available to perform the appraisals; therefore, it is not possible to physically inspect every property included on the appraisal roll. When physical inspections are conducted on real property, they are done with exterior review only. It is assumed that interior

conditions are consistent with the exterior condition. When physical inspections are made for the valuation of personal property, inspections are made of the entire facility if allowed by the owner or management of the business.

This mass appraisal has been made under the following additional assumptions and limiting conditions:

1. It is assumed that the title to the properties is good and merchantable.
2. No liability is assumed for matters of a legal nature.
3. Assumptions made in the report are based on the best knowledge and judgment of the appraiser and are believed to be typical of the market.
4. All properties are appraised as if free and clear of any or all liens or encumbrances, unless otherwise stated.
5. Existence of hazardous materials or other adverse environmental conditions are not considered, unless otherwise indicated.
6. All properties are appraised as though under responsible and competent management.
7. Any drawing, photographs, plans or plats are assumed to be correct and are included solely to assist in visualizing the property.
8. It is assumed that there is full compliance with all applicable federal, state, and local regulations and laws, unless otherwise noted.
9. No responsibility is assumed for hidden or unapparent conditions in the property that may affect its value.
10. It is assumed that all required licenses, certificates of occupancy, consents or other administrative authority from local, state or federal governments can be obtained or renewed for any use on which the value estimate contained in this report is based.
11. A specific survey and analysis of properties to determine compliance with the provisions of the Americans with Disabilities Act has not been performed and possible non-compliance has not been considered in valuing these properties.
12. While it is believed all information included in the appraisal is correct and accurate; the appraiser does not guarantee such.

This report may not be used for any purpose or by any person other than the party to which it is addressed without written permission of the Hays Central Appraisal District.

SCOPE OF APPRAISAL WORK

The scope of the appraisal relates to the nature of the appraisal assignment and the extent of collecting, confirming, and reporting the data which provides the basis for the estimate of value.

The three generally accepted approaches to value are considered in estimating the market value of each property, with the most appropriate method given the greatest emphasis.

1. A market-based cost approach is considered the most appropriate for single family residential, owner occupied commercial and mobile homes since this method reflects the actions of buyers and sellers in the market. This approach is based on the principle that a buyer will not pay more for a property than the cost of acquiring a vacant site and constructing a substitute structure of comparable utility, assuming no costly delays in construction.
2. The sales comparison method is used for vacant lots and land because it reflects the actions of the market place. Since these properties typically do not produce an income the income approach to value is given minimal emphasis.
3. The income approach to value is heavily emphasized in revenue producing properties such as multifamily housing and tenant occupied commercial properties. Personal property is appraised utilizing the cost approach to value, as there is limited market sales and income information available.

In the event a property is unavailable for inspection and the owner has supplied no information, the appraiser will estimate a lump sum value for the property.

All appraisal estimates are made in compliance with requirements as provided in the Texas Property Tax Code. Additionally, appraisals are conducted utilizing the Hays Central Appraisal District's internal appraisal policy and procedures manual.

This report is applicable to the following property types: single family residential, multifamily residential, vacant lots, vacant land, farm and ranch properties, commercial properties, industrial properties, business personal property and mobile homes. Complex properties such as utilities and certain industrial properties are appraised by Capitol Appraisal Group.

CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analysis, opinions, and conclusions.
3. I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
6. My analysis, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice. I have not made a personal inspection of the property that is the subject of this report.
7. This report was prepared with the assistance of the Hays CAD appraisal staff.

Laura Raven

Laura Raven

Chief Appraiser

Hays Central Appraisal District

ADDENDUM I

**HAYS
COUNTY
TAX
OFFICE**

**2018
TAX RATES and EXEMPTIONS**



Jurisdiction	Code	Tax Rate	Homestead	OV 65	Disabled	Veteran
Austin Community College	ACCD	0.1048	1% or 5,000	160,000	160,000	X
Bear Creek, Village of	CBC	0.0900		10,000		X
Buda, City of	CBU	0.3710	1% or 5,000	35,000	35,000	X
Caldwell Hays ESD #1	ECH	0.0990				X
Crosswinds MUD	MCRW	0.9000				X
Driftwood Economic Dev MMD	DDM	0.1500				X
Dripping Springs, City of	CDS	0.1900		25,000	25,000	X
Dripping Springs ISD	SDS	1.5200	25,000	10,000	10,000	X
Greenhawe WCID #2	WGH2	0.3500				X
Hays, City of	CHA	0.1400	20% or 5,000	10,000	10,000	X
Hays CISD	SHA	1.5377	25,000	10,000	10,000	X
Hays County	GHA	0.3899	1% or 5,000	45,000	45,000	X
Hays County Dev Dist No. 1	DHA1	0.9000				X
Hays County ESD #5	FHA	0.1000				X
Hays County ESD #9	EHA	0.0600				X
Hays County MUD No. 4	MHC4	0.8500				X
Hays County MUD No. 5	MHC5	0.7500				X
Hays County WCID No. 1	HU1	0.8600		10,000		X
Hays County WCID No. 2	WHC2	0.8750				X
Headwaters MUD	MHDW	0.9000				X
Kyle, City of	CKY	0.5416		30,000		X
Mountain City, City of	CMC	0.1230				X
Niederwald, City of	CNI	0.2166				X
North Hays County ESD #1	ENR	0.0300				X
North Hays County MUD #1	MNH1	0.8800				X
North Hays County MUD #2	MNH2	0.1500				X
Northeast Hays County ESD #2	ENE	0.0500				X
Hays County ESD #8	FNE	0.1000				X
Hays County ESD #6	FNW	0.0785				X
Plum Creek Conservation	PCC	0.0232		10,000		X
Plum Creek Groundwater	WPC	0.0214				X
Reunion Ranch WCID	WRR	0.8750				X
San Marcos, City of	CSM	0.6139		25,000	25,000	X
San Marcos CISD	SSM	1.4141	25,000	10,000	10,000	X
South Buda WCID #1	WSB	0.9000				X
South Hays ESD #3	FSO	0.1000				X
Special Road (Over 65 Only)	RSP	0.0438	1% or 5,000	45,000	45,000	X
" (Homestead Only)			3,000			
Springhollow MUD	MSH	1.0000				X
Sunfield MUD #1	MSF1	0.9000				X
Sunfield MUD #3	MSF3	0.9000				X
Uhland, City of	CUH	0.1751	1% or 5,000	10,000	10,000	X
Wimberley Hays County ESD #7	EWI	0.0620				X
Wimberley ISD	SWI	1.3627	25,000	10,000	10,000	X
Wimberley Fire Hays Co ESD #4	FWI	0.0394				X
Woodcreek, City of	CWC	0.2235				X
York Creek Improvement	YCI	0.0048	1% or 5,000	3,000	3,000	X

ADDENDUM II

Standard Code Table Report

HAYSCAD

Tax Year: 2018

Code Table: State Classification

Sorted By: Code

Report Options: None

Code	Description	Effective Date	Inherited From
A1	A1-Residential (sf, 5 Ac Or Less)		
A2	A2-Mobile Home Or Land (no Mtg) < 5 Ac		
A3	A3- Condos/townhouses/garden Homes		
A4	A4-Residential Townhomes		
A5	A5-Residential (more Than 5 Ac)		
A6	A6-Residential Mh & Land > 5 Ac		
A7	A7-Mh Only (splits/subds)		
A9	A9-Residential (misc Impts)		
B1	B1-Multi Family (> 4-plex)		
B2	B2-Duplexes		
B3	B3-Fourplex (triplex Included)		
C1	C1-Vac Residential Platted Lots (5 Ac Or Less)		
C1A	C1A - Vac Bus/Commercial (lots/tracts)		
C3	C3-Vac Platted Lots (subd > 5 Ac)		
D1	D1-Qualified Ag Land		
D2	D2-Farm & Ranch impt on Qualified Open-space Land		
E1	E1-Rural Land not Qualified for Open-space Appraisal < 5 AC		
E2	E2-Mobile Homes on Rural Land Not Qualified for Open Space		
E3	E3-Non Res Impts on Rural Land not Qualified for Open Space		

Code	Description	Effective Date	Inherited From
E4	E4-Rural/farm Ob & Barns		
E5	E5-Rural Land Not Qualified for Open-space Appraisal > 5 AC		
F1	F1-Commercial - Real Property		
F2	F2-Industrial - Real Property		
F3	F3-Commercial - Building Only		
F4	F4-Commercial - Mobile Home Parks		
F5	F5-Commercial - Mini Warehouses		
F6	F6-Commercial - Office Condos		
F7	F7-Commercial - Hotels/motels		
F8	F8-Commercial - Taxable Leaseholds		
G1	G1-Oil & Gas		
G2	G2-Real Property: Minerals		
G3	G3-Other Sub-surface Interest in Land		
H1	H1-Tangible Personal, Nonbusiness Vehicles		
H2	H2-Tangible Personal Prop:Goods in Transit		
I1	I1-Real Banks		
J1	J1-Water Systems		
J1A	J1A-Real - Water Systems		
J1B	J1B-Personal - Water Systems		
J2	J2-Gas Companies		
J2A	J2A-Real - Gas Companies		
J2B	J2B-Personal - Gas Companies		
J3	J3-Electric Companies		
J3A	J3A-Real - Electric Companies		
J3B	J3B-Personal - Electric Companies		

Code	Description	Effective Date	Inherited From
J4	J4-Telephone Companies		
J4A	J4A-Real - Telephone Companies		
J4B	J4B-Personal - Telephone Companies		
J5	J5-Railroads		
J6	J6-Pipelines		
J6A	J6A-Real - Pipelines		
J6B	J6B-Personal - Pipelines		
J7	J7-Cable Tv Companies		
J8	J8-Other		
J8A	J8A-Real - Other		
J8B	J8B-Personal - Other		
L1	L1-Commercial - Personal Property		
L2	L2-Industrial - Personal Property		
L3	L3-Comm - Pp (lease Equip & Autos)		
L4	L4-Pp (lease Autos - Personal Use)		
M1	M1-Mobile Homes		
N1	N1-Trans Bus Intangible Assets - Rail		
O1	O1-REAL INVENTORY - VAC 5.00 AC OR LESS		
O2	O2-REAL INVENTORY - IMPT 5.00 AC OR LESS		
O3	O3-REAL INVENTORY - VAC 5.01 AC OR MORE		
O4	O4-REAL INVENTORY - IMPT 5.01 AC OR MORE		
O5	O5-REAL INVENTORY - CONDOS/TOWNHOUSES/ GARDEN HOMES		
R1	R1-Railroad Rolling Stock		
S1	S1-Special Inventory - Auto Dealers		
S2	S2-Special Inventory - Manufactured Home Dealers		

Code	Description	Effective Date	Inherited From
S3	S3-Special Inventory - Heavy Equipment Dealers		
S4	S4-Special Inventory - Recreational Vehicle & Camper Dealers		
S5	S5-Special Inventory - Truck Dealers		
S6	S6-Special Inventory - Vessels		
S7	S7 - Special Inventory - Trailers 4,000+ lbs		
XA-11.111	XA-11.111 - Public property for housing indigent persons		
XB-11.145	XB-11.145 - Income Producing Tangible Pers Prop valued <500		
XC-11.146	XC-11.146 - Mineral interest property valued <500		
XD-11.181	XD-11.181 - Improving property for housing w/volunteer labor		
XE-11.182	XE-11.182 - Community Housing Development Organizations		
XF-11.183	XF-11.183 - Assisting ambulatory health care centers		
XG-11.184	XG-11.184 - Primarily performing charitable functions		
XH-11.185	XH-11.185 - Developing model colonia subdivisions		
XI-11.19	XI-11.19 - Youth spiritual mental/physical development org		
XJ-11.21	XJ-11.21 - Private schools		
XL-11.231	XJ-11.231 - Orgs Providing Econ Developmt Svcs to Local Cmty		
XM-11.25	XM-11.25 - Marine cargo containers		
XN-11.252	XN-11.252 - Motor Vehicles leased for personal use		

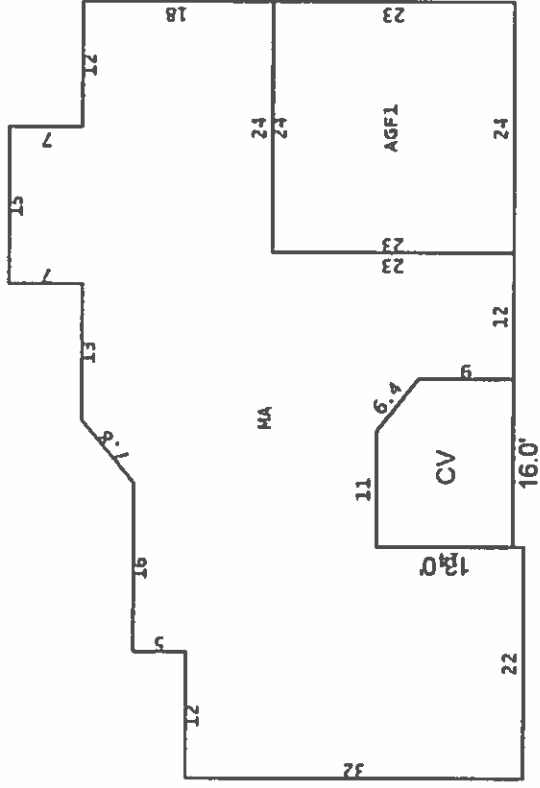
Code	Description	Effective Date	Inherited From
XO-11.254	XO-11.254 - Motor Veh for income productions & personal use		
XP-11.271	XP-11.271 - Offshore drilling equipment not in use		
XQ-11.29	XQ-11.29 - Intracoastal waterway dredge disposal site		
XR-11.30	XR-11.30 - Nonprofit water or wastewater corporations		
XS-11.33	XS-11.33 - Raw cocoa and green coffee held in Harris Co		
XT-11.34	XT-11.34 - Limitation on taxes in certain municipalities		
XU-11.23	XU-11.23 - Misc Exemptions		
XV	XV - Other Exemptions,Public prop,Religious,Charitable Org		

Number of Codes: 95

ADDENDUM III

Property ID and Legal Description		Tax Year: 2018		Owner Information		Last Inspected		Market Value		Card Printed		Card #		Map ID	
R48277		11-9620-0000-23900-3		WILLOW CREEK 6, LOT 239, ACRES 1.005		VALLE DAVID G & ROSINA (0880790)		03/20/2018 (MAP)		\$295,420		04/29/2020		1	
Linked Property		Property Situs Address		110 COLLEEN CT SAN MARCOS, TX 78666		Next Inspection/Reason		Assessed Value		\$295,420		Comments			

Property Situs Address		110 COLLEEN CT, SAN MARCOS, TX 78666	
Linked Property			
Neighborhood		Exemptions/Spec. Vals	
WILL		HS	
Taxing Unit Information		CSM/GHA.RSP.SSM.WEU.WUS	
Topography		Utilities	
Access		Other	
Const Style		Foundation	
S		BRICK	
Heat/A/C		Plumbing	
1CAH		2.5	
Fireplace		Rooms	
1		Bedrooms	
3		Flooring	
Date		Price	
Seller		Book / Instrument	
S & S CATTLE CO		809	
Page		481	



Type	Description	St Cd, HS, Type	Class	Area	Area Factor	Adjusted Area	Perimeter	Improvements	Unit Price	Yr. Blt / Act-Eff	Cond	% Gd	Ph %	Eco %	Fnc %	% Cmp	Value
MA	Main Area	A1 Y R	R7M	2,198		2,198	266		85.98	1990-1990		100	83	171	100		213,810
AGF1	Att Finished Gar 40% Of	A1 Y R	R7M	552		552	94		28.40	1990-1990		100	83	171	100		21,510
CV	COVERED PORCH	A1 Y F		198		198	56		0.00	-		100	83	100	100		0
TOTAL																	235,420

Type		Description		Table		ST Cd		HS		Meth		Ag Tbl		Meth		Ag Unit Pr		Ag Value	
A1		A1-Residential		LT-SVSM2		A1		Y		LT						0.00		0	
NBH% 80		EFF. ACRES 1.0050		TOTAL		1.0050		TOTAL		60,000		TOTAL		60,000		TOTAL		0	

ADDENDUM IV

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS R1M

	AREA	Unit Price
←	600	23.48
←	1000	19.52
←	2000	12.61
>	2000	12.61

CLASS R1

	AREA	Unit Price
←	600	26.50
←	1000	22.55
←	2000	15.63
>	2000	15.63

CLASS R1P

	AREA	Unit Price
←	600	29.52
←	1000	25.59
←	2000	18.64
>	2000	18.64

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS R2M

	AREA	Unit Price
☐	600	32.01
☐	1000	28.08
☐	2000	21.18
▽	2000	21.18

CLASS R2

	AREA	Unit Price
☐	600	35.02
☐	1000	31.09
☐	2000	24.22
▽	2000	24.22

CLASS R2P

	AREA	Unit Price
☐	600	38.05
☐	1000	34.12
☐	2000	27.23
▽	2000	27.23

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS R3M

	AREA	Unit Price
↖	600	41.29
↗	1000	37.32
↘	2000	30.29
↙	4000	23.07
∨	4000	23.07

CLASS R3

	AREA	Unit Price
↖	600	44.37
↗	1000	40.38
↘	2000	33.34
↙	4000	28.16
∨	4000	28.16

CLASS R3P

	AREA	Unit Price
↖	600	47.48
↗	1000	43.49
↘	2000	36.46
↙	4000	31.73
∨	4000	31.73

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS R4M

	AREA	Unit Price
←	600	51.75
↑	1000	47.64
↖	2000	40.39
↙	4000	32.99
∨	4000	32.99

CLASS R4

	AREA	Unit Price
↖	600	54.55
↑	1000	50.31
↖	2000	43.12
↙	4000	35.90
∨	4000	35.90

CLASS R4P

	AREA	Unit Price
↑	600	57.49
↖	1000	53.11
↖	2000	45.99
↙	4000	39.02
∨	4000	39.02

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS R5M

	AREA	Unit Price
←	600	60.37
←	1000	55.86
←	2000	48.72
←	5000	39.15
>	5000	39.15

CLASS R5

	AREA	Unit Price
←	600	63.23
←	1000	58.64
←	2000	51.46
←	5000	40.38
>	5000	40.38

CLASS R5P

	AREA	Unit Price
←	600	65.98
←	1000	61.54
←	2000	54.12
←	5000	43.47
>	5000	43.47

**HAYSCAD
RESIDENTIAL CLASS TABLES**

CLASS R6M

	AREA	Unit Price
↖	600	68.63
↗	1000	64.58
↘	2000	57.48
↙	5000	48.42
∨	5000	48.42

CLASS R6

	AREA	Unit Price
↖	600	71.78
↗	1000	67.78
↘	2000	60.68
↙	5000	49.63
∨	5000	49.63

CLASS R6P

	AREA	Unit Price
↖	600	75.00
↗	1000	70.96
↘	2000	63.05
↙	5000	52.79
∨	5000	52.79

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS R7M

	AREA	Unit Price
Q	600	77.76
Q	1000	73.85
Q	2000	68.72
Q	5000	55.58
V	5000	55.58

CLASS R7

	AREA	Unit Price
Q	600	80.49
Q	1000	76.59
Q	2000	69.54
Q	5000	58.83
V	5000	58.83

CLASS R7P

	AREA	Unit Price
Q	600	83.15
Q	1000	79.39
Q	2000	72.40
Q	5000	61.03
V	5000	61.03

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS R8M

	AREA	Unit Price
↔	600	85.97
↔	1000	82.12
↔	2000	75.29
↔	5000	63.78
∨	5000	63.78

CLASS R8

	AREA	Unit Price
↔	600	88.70
↔	1000	84.87
↔	2000	78.02
↔	5000	66.52
∨	5000	66.52

CLASS R8P

	AREA	Unit Price
↔	600	91.44
↔	1000	87.60
↔	2000	80.76
↔	5000	69.27
∨	5000	69.27

**HAYSCAD
RESIDENTIAL CLASS TABLES**

CLASS R8M

	AREA	Unit Price
↕	600	95.56
↕	1000	91.72
↕	2000	84.88
↕	5000	73.39
∨	5000	73.39

CLASS R9

	AREA	Unit Price
↕	600	99.69
↕	1000	95.84
↕	2000	89.00
↕	5000	77.51
∨	5000	77.51

CLASS R9P

	AREA	Unit Price
↕	600	103.80
↕	1000	99.96
↕	2000	93.12
↕	5000	81.63
∨	5000	81.63

**HAYSCAD
RESIDENTIAL CLASS TABLES**

CLASS R10M

	AREA	Unit Price
↕	600	107.92
↕	1000	104.08
↕	2000	97.24
↕	5000	85.75
∨	5000	85.75

CLASS R10

	AREA	Unit Price
↕	600	112.04
↕	1000	108.20
↕	2000	101.38
↕	5000	89.87
∨	5000	89.87

CLASS R10P

	AREA	Unit Price
↕	600	118.16
↕	1000	112.32
↕	2000	105.48
↕	5000	93.99
∨	5000	93.99

HAYSCAD
RESIDENTIAL CLASS TABLES

CLASS RSPC

	AREA	Unit Price
←	600	204.68
←	1000	196.72
←	2000	181.20
←	5000	155.52
←	999999	155.52

ADDENDUM V

