

# Wilson County

## Central Appraisal District

September 13, 2018

All Taxing Jurisdictions:

Enclosed is a copy of the Approved Reappraisal Plan for the 2019 & 2020 year. A public hearing was held on Wednesday, September 12, 2018 at 5:00pm at the Wilson County Appraisal District, 1611 Railroad Street, Floresville, TX.

Per Sec. 6.05 of the Texas Property Tax Code, the Board of Directors of the Appraisal District shall hold a public hearing to consider the proposed reappraisal plan. Upon their approval, a copy of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller's office.

This plan **does not** require any action by the taxing units.

I wish to express the District's appreciation for your support and if we can be of assistance please feel free to contact us at your convenience.

Sincerely,

Jennifer A. Coldewey, RPA, RTA, CCA, CTA

Chief Appraiser

Attachment: 2019 & 2020 Appoved Reappraisal Plan

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# INTRODUCTION

The Wilson County Central Appraisal District (Wilson CAD or CAD) has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The WILSON CAD is a political subdivision of the State of Texas created for schools. Cities and special districts pursuant to Senate Bill 621, which was passed by the 66<sup>th</sup> Legislative in 1979. HJR 98, approved by the voters in November 1980 as proposition 3 on the general election ballot amending Article VIII, Section 18 of the Texas Constitution, was implemented by the passage of HB30 in 1981, which mandated counties to participate in the appraisal districts. HB30 became effective August 14, 1981. The WILSON CAD commenced operations in 1980 and that year furnished their first appraisal roll for each taxing jurisdiction within the boundaries of the WILSON CAD. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A five member board of directors, appointed by the taxing units within the boundaries of WILSON CAD, constitutes the district's governing body. The Chief Appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property appraisal, to be used by the taxing units in the calculation of taxes, and exemption administration for 24 jurisdictions or taxing units in the WILSON CAD. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1<sup>st</sup> market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable and religious organizations and numerous others identified in Chapter 11 of the Texas Property Tax Code.



# EXECUTIVE SUMMARY

## TAX CODE REQUIREMENT

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

### **The Written Plan**

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

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

### **Plan for Periodic Reappraisal**

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

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
  - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;



- (2) Identifying and updating relevant characteristics of each property in the appraisal records;
- (3) Defining market areas in the district;
- (4) Identifying property characteristics that affect property value in each market area, including;
  - (a) The location and market area of the property;
  - (b) Physical attributes of property, such as size, age, and condition;
  - (c) Legal and economic attributes; and
  - (d) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

#### REVLAUTION DECISION ( REAPPRAISAL CYCLE)

The Wilson CAD by the terms of this plan will reappraise all property in the district at least once every three years. In an attempt to minimize staffing and costs, approximately one-third of the properties to be reappraised in the three year cycle, shall be reappraise each year. Tax year 2019 and 2020 are considered reappraisal years during which approximately two- thirds of the properties within the county shall be reappraised. 2019 reappraisal will begin in the fall of 2018.

**SEE ATTACHMENT "A"**

## REAPPRAISAL AND NON-REAPPRAISAL YEAR ACTIVITIES

1. Performance Analysis – the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers.
2. Analysis of Available Resources- staffing and budget requirements for tax year 2018 are detailed in the 2018 budget, as adopted by, the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Information Systems ( IS) support is detailed with “ year” specific functions identified and system upgrades scheduled. Existing maps and data requirements are specified and updates scheduled.
3. Planning and Organization—a calendar of key events with critical completion dates are prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2019 and 2020 ( see attachment “A”). Production standards for field activities are calculated and incorporated in the planning and scheduling process.
4. Mass Appraisal System- Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. All computer forms and IS procedures are reviewed and revised as required.
5. Data Collection Requirements – field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year included new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of universe of properties on a specific cycle and field or office verification f sales data and property characteristics.
6. Pilot study by tax year- new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability in randomly selected market areas.



7. Valuation by tax year- using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies.
8. The Mass Appraisal Report – each tax year the tax code required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15<sup>th</sup>). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 – 8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is complaint with STANDARD RULE 6 – 9 of USPAP. This written reappraisal plan is attached to the report by reference.
9. Value defense- evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

## **Personnel Resources**

The Office of the Chief Appraiser is responsible for the oversight of all operations of the appraisal district including the overall planning, organizing, staffing, coordination, and controlling of district operations. In addition, the Chief Appraiser serves as the head of the administration department planning, organizing; direction and controlling the business support functions related to human resources, budget, finance records management, purchasing, fixed assets, facilities and personal property accounts. The property types appraised include agricultural, commercial, residential and business personal property.

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of License and Regulation (TDLR).

The appraisal district staff consists of fourteen (12) full time employees with the following classifications:

- 1 – Chief Appraiser
- 1 – Assistant Chief Appraiser
- 1 – Abstract Manager
- 1 – Administrative Assistant
- 5 – Appraisers ( real & personal)
- 3 – Support, customer service, clerical and other

## REAL PROPERTY VALUATION

In accordance with Sec. 11.01 of the Texas Property Tax Code, the Wilson County Appraisal District strives to discover, appraise, and assess all taxable property within the jurisdictions served by the WCAD.

Each parcel shall be appraised including all determinable improvements, factors, and conditions affecting value of the property as a whole.

Improvements, as defined in Sec. 1.04 (3), includes any structures affixed to the land that is not readily, reasonably, and immediately portable. As such, the structure adds value to the property and would be typically included in any sale of the property as a whole. This application includes, but is not limited to:

- 1) Swimming pools
- 2) Patios,
- 3) And storage buildings or units, regardless of its permanent attachment or lack thereof to the land by means of metal tie-downs, or anchorage to a foundation.

Mobile or Manufactured Homes can be either Real Estate or Tangible Personal Property depending on the ownership of the land to which the structure is affixed, and / or te status of the Title or the Statement of Ownership & Location (SOL) as determined by the Texas Department of Housing and Community Affairs. In either case, Mobile or Manufactured Homes are taxable under Sec. 11.14 of the Texas Property Tax Code. With proper proof of ownership, Mobile or Manufactured Homes are eligible to apply for Residential Homestead Exemption.

Fences (residential, commercial, or agricultural), are considered appurtenances to the land and are included in the value of the site.

Square foot measurements of each type of building are based on the perimeter measurements of that building. Schedule values are originally based on locally modified construction cost, adjusted over time by market conditions determined by sales.



## RATIO STUDY OVERVIEW

In order to evaluate the accuracy of the schedule values, sales information is collected throughout the year. Each property buyer receives a sales letter along with any other necessary forms as soon as this office updates the ownership in the appraisal records. When the sales letter is returned, the sale amount and any other pertinent information are recorded within that parcel's sales records. Information is gathered also from real estate offices, other appraisal districts, and state reviewers. All credible information is included in the sales records and confirmation is attempted.

Each sale is analyzed to determine the conditions of the sale. Any sale determined to not be an "arm's length" transaction is then omitted from the final study. Several criteria are considered including, but not limited to: special or unusual financing terms, motivations of the buyer and seller, and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arm's length" value (including time and financing adjustments), the adjusted value is used in the ratio study.

A statistical analysis of each class of property is conducted using the available, credible sales information. Within each class of property, the appraisal district looks for not only an acceptable median value, but also a reasonable coefficient of dispersion (COD). Each of these values is considered when determining whether to adjust a class schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance due to the fact that minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population.

Once a median value indicates that a particular class of property needs adjustments, and the COD value reflects a consistent result, schedule values are recalculated to produce a revised analysis. The resulting median ratio should indicate that the adjusted appraised values of property more closely matches the current market value, as tested by the sales used in the analysis. The appraised values of all properties within that category are then recalculated and submitted for notification.

A similar process is used to determine whether any neighborhood factors are needed.

## RATIO STUDY PROCEDURES

### I. Collect and Post Sales Data

- A. Solicit sales information from all new property owners through sales letters and / or personal contact.
- B. Collect sales information from outside appraisers and from fee appraisals presented
- C. Utilize sales information from Comptroller's office.
- D. Post sales information to the sales database
  - 1. Record actual sale price.
  - 2. Note unusual financing
  - 3. Note non-arm's length participants
  - 4. Initiate frozen characteristics/ partial sale codes if necessary
    - a) Imminent construction can bias any later analysis by including values not part of the original transaction
    - b) Sale including only a portion of the property described can also produce skewed results.

### II. Preliminary Analysis

- A. Run sales analysis (by class) which includes any and all sales collected to date
- B. Note median result and COD
- C. Examine each sale included
  - 1) Compare sale ratio to median results
  - 2) Ratios substantially higher or lower than the median result are singled out for further, in depth analysis
    - a) Note seller- financial institutions, known real estate opportunist, probates, known persons who finance their own property
    - b) Note buyer-financial institutions, known real estate opportunist, and re-location companies
    - c) Examine deed records to confirm "arm's length" violations not evident from examination of buyer and seller
      - i. Contract for deed
      - ii. Assumption of previous note
      - iii. Atypical financing
  - d) Re- inspects properties to rule out any physical differences from the current property records.
- D. Adjust original data set
  - 1) Omit sales that are not arm's length
  - 2) Adjust sales values for time or financing if possible
  - 3) Adjust appraisal value for physical differences



### III. Secondary Analysis

- A) Run sales analysis (by class) utilizing information from preliminary analysis
- B) Note median result and COD
  - 1) Median value may or may not change significantly
  - 2) COD value should improve
- C) Note sample size
  - 1) Compare number of sales within the class to the perceived number of total properties within the class
  - 2) From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant
- D) Attempt to increase sample size- if- necessary
  - 1) Utilize time adjustments if determinable
  - 2) Keep in mind marketing time for local market and any trends
  - 3) Be careful to not include more sales just for sales sake
  - 4) Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments
- E) Apply results of analysis to current records
  - 1) Any class whose median value is **NOT SIGNIFICANTLY** different from 1.00 does not require adjustments
  - 2) Any class whose median value indicates that an adjustment is necessary should be analyzed
    - (a) Look at typical depreciation ( age/ condition)for that class as reflected in the sales analysis
    - (b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 ( keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
    - (c) Apply the calculated increase to the database
  - 3) Repeat procedure for all classes determined to need adjustment
- F) Run analysis again to test results

### IV. Shared Appraisal District Boundaries

Per HB 1010, effective 1/1/08, **COUNTY LINE BECOMES APPRAISAL DISTRICT BOUNDARIES**. This means the election of Board of Directors will be conducted under new boundaries and the voting entitlement for each taxing unit will be calculated only on the taxes imposed by that taxing unit. As of 2008 overlapping jurisdiction (which overlaps into our county) will now be participating in the nominating and voting of Board of Directors in Wilson CAD, as well as the approval of the CAD budget.

## BUSINESS PERSONAL PROEPRTY VALUATION

This type of property consists of tangible personal property owned by a business or individual for the purpose of producing an income. Other tangible personal property is exempt according to Sec 11.14(a) of the Texas Property Tax Code. The Uniform Standards of Professional Appraisal practice define personal property as “identifiable portable and tangible objects which are considered by the general public as being “personal” e.g. furnishings, artwork, antiques, gems and jewelry, collectibles, machinery, and equipment; all property that is not classified as real estate”. The Texas Property Tax Code ( Sec. 1.04(5)) defines tangible personal property as “ ... personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value.” The Texas Property Tax Code (Sec 1.04(4)) define personal property as “... property that is not real property.”

Wilson CAD is to reappraise this type of property annually. The completed appraisals are all retrospective in nature. The purpose of the appraisal is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec 1.04). “Market Value” means the price at which a property would transfer for cash or its equivalent under prevailing market condition if:

- A. Exposed for sale in the open market with a reasonable time for the seller to find a purchaser:
- B. Both seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restriction on its use; and
- 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.

A separate definition of the value of inventory is found in the Texas Property Tax Code (Sec. 32.12(a)) “... the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business”. Additionally, some inventories may qualify for appraisal as of September 1 in accordance with the provisions of Texas Property Tax Code Sec. 23.12 (f).

The appraisal results will be used as the tax base upon which a property tax will be levied. Personal property is normally re-inspected annually.

The Wilson CAD appraisers are experienced appraisers who are knowledgeable in all three approaches to value. Personal property staff stays abreast of current trends affecting personal property through review of published materials attendance at conferences, course work, and continuing education. All personal property appraisers are registered with the TDLR.



## DATA COLLECTION

Data on the subject properties is collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes which require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports, and through analysis of comparable properties. Due to the multitude of personal property types, there is no standard data collection form or manual.

## VALUATION APPROACH

Personal property is appraised using replacement/ reproduction cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information, and comparable properties. Depreciation is calculated on the age / life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if unitization and income data for the subject property justify such. Income approach model (direct capitalization and discounted cash flow) are also used when economic and / or subject property income information is available. Capitalization and discount rates are based on published capital costs for the industry of the subject property. A value estimate derived from an income approach model which capitalized the operating income of a business must be reduced by the value of any real property in order to arrive at the value of the operating personal property. A market data model based on typical selling prices per item or unit of capacity is also used when appropriate market sales information is available. In the case of some personal property types, such as licensed vehicles, market data from published pricing guides is used to construct a market value model. In other cases, models are based on sales information available through published sources or through private sources.

### **VEHICLES**

An outside vendor provides Wilson CAD with a listing of vehicles within Wilson County. Other sources of data include property owner renditions and field inspections.

### **LEASED AND MULTI-LOCATION ASSETS**

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

## **INDUSTRIAL UTILITY AND MINERAL VALUATION**

### **Appraisal Responsibility**

Wilson County Appraisal District maintains a contract with the appraisal firm Thomas Y. Pickett and Co. Inc., for the primary responsibility of developing fair, uniform market values for industrial properties located within the boundaries of Wilson CAD. This firm is also responsible for the valuation of all tangible general industrial personal property in Wilson County Appraisal District.

### **Appraisal Resources**

- **Personnel- Staff of Thomas y. Pickett., 16415 Addison Rd., Suite 700, Addison, TX, 75001**
- **Data- Details of their appraisals are available from that appraisal firm.**



## TREATMENT OF HOMESTEADS

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

- A) The market value; or
- B) The preceding year’s appraised value;  
**PLUS** 10 percent for each year since the property was re-appraised;  
**PLUS** the value of any improvements added since the last re-appraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1<sup>st</sup> of the following year. In that following year, that home is reappraised at its market value to bring its appraisal into uniformity with other properties. An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district’s land value and the developer’s construction costs as of the valuation date. However, in the year following a sale, they are reappraised at market value.

### **Market and Cost Reconciliation and Valuation**

The replacement cost new of property improvements (RCN) less accrued depreciation (AD) plus land value (LV) equals market value (MV). As the cost approach separately estimates both land and building value. Neighborhood analysis of the market sales is used to achieve an acceptable sale ratio or level of appraisal. Market factors are developed from appraisal statistics provided from market analysis and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The district’s primary approach to the valuation of properties used a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in purely cost model.

The following equation denotes the hybrid model used:

$$MV = LV + (RCN - AD)$$

Whereas, in accordance with the cost approach, the estimated market value (MV) of the property equals the land value (LV) plus contributory values and uses depreciated replacement costs, which reflect only the



supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal standard as indicated by market sales. Thus, demand side economic factors and influences may be observed and considered. These market, or location adjustments, may be abstracted and applied uniformly within neighborhoods to account for location variances between market areas or across jurisdiction. Whereas, in accordance with the Market Approach, the estimated market value (MV) of the property equals the basic unit of property, under comparison, times the market price range per unit for sales of comparable property. For residential property, the unit of comparison is typically the price per square foot of living area or the price indicated for the improvement contribution. This analysis for the hybrid model is based on both the cost and market approaches as a correlation of indications of property valuation. A significant unknown for these two indications of value is determined to be the rate of change for the improvement contribution to the total property value. The measure of change for this property component can best be reflected and based in the annualized accrued depreciation rate. This cost related factor is most appropriately measured by sales of similar property. The market approach, when improvements are abstracted from the sale price, indicates the depreciated value of the improvement component, in effect, measuring change in accrued depreciation, a cost factor. The level of improvement contribution to the property is measured by abstraction of comparable market sales, which is the property sale less land value.

The primary unknown for the cost approach is to accurately measure accrued depreciation affecting the amount of loss attributed to the improvements as age increases and condition changes. This evaluation of cost results in the depreciated value of the improvement component based on age and condition. The evaluation of this market and cost information is the basis of reconciliation and indication of property valuation under this hybrid model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluated a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, within a delineated neighborhood, with the value of the properties' based on the estimated depreciated replacement cost of improvements plus land value. The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal based on sold properties. This ratio is compared to the acceptable appraisal ratio, 95% to 105% to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If the reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This abstraction of property components allows the appraiser to focus on the rate of change for the improvement contribution to the property by providing a basis for calculating accrued depreciation attributed to the improvement component. This impact on value is usually the most significant factor affecting property value and the most important unknown to determine by market analysis. Abstraction of the improvement component from the adjusted sale price for a property indicated the effect of overall market suggested influences and factors on the price of improvements that were part of this property, recently sold.



Comparing this indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicated any loss in value due to accrued forms of physical, functional, or economic obsolescence. This is a market driven measure of accrued depreciation and result in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicated the trending of this rate of change over certain classes of improvements within certain neighborhoods. Based on this market analysis, the appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculated the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sales ratio. After an acceptable level of appraisal is achieved within the sales sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sales prices available within a given neighborhood. Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus production more representative and supported values. The estimated property values calculated for each update neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood. Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods and verifies appraised values against overall trends as exhibited by the local market, and finally, for the school district as a whole.

## **Defined Market Areas of Wilson County**

### **Personal Property Market Areas:**

Market areas for personal property are generally local or regional in scope. For Wilson County personal property market area is county wide having no definite distinction between school district and municipal boundaries. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

### **Market Areas:**

#### **Municipalities**

Wilson County has four different market areas for the municipalities within the county. The City of Floresville is the county seat containing the court house and county offices, it is the largest of the municipalities and has more economic, commercial and industrial influences. The City of Floresville also has the largest residential population of the municipalities with considerably more sales. The City of La Vernia has a considerably higher average appraised value of residential properties than the other municipalities in the country and is therefore considered to have the strongest residential market of the

municipalities within the county. The City of Poth and the City of Stockdale are very similar in average appraised value of residential properties and market influences. These two cities are considerably farther from Greater San Antonio area and as a result they have the least average appraised market value and residential growth. The CAD will conduct ratio studies calculating measures of central tendencies for each market area possible.

### **School Districts**

Wilson County has six school districts that reside in or partially overlap into the county boundaries. The school district of Floresville I.S.D., La Vernia I.S.D., Poth I.S.D. and Stockdale I.S.D. follow the same tendencies as their corresponding municipalities with Floresville I.S.D. being the largest and strongest with the industrial and commercial market, La Vernia I.S.D. with the strongest residential market and Poth I.S.D. and Stockdale I.S.D. having the least growth among the four. Falls City I.S.D. and Nixon C.I.S.D. do not have considerable enough presence in Wilson County to determine any market influence and are compared to Poth I.S.D and Stockdale I.S.D. respectively. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

### **Rural Areas**

Rural properties are considered as properties that are not located within the boundaries of a municipality or subdivision and the market areas for these are distinguished by school district boundaries. The CAD will conduct ratio studies calculating measures of central tendencies for each market when possible.



# ASSUMPTIONS AND LIMITING CONDITIONS

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisal, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property ever year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents has been obtained by members of the CAD staff or other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes.

## **Certification Statement:**

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

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Jennifer A. Coldewey, RPA, RTA, CCA, CTA  
Chief Appraiser



**ATTACHMENT "A"**

**WILSON COUNTY APPRAISAL DISTRICT**

**3 YEAR RE-APPRAISAL OBJECTIVE**

**2019**

**YEAR 1: ALL CITIES, TOWNSITES & RURAL SUBDIVISIONS  
(INCLUDING RE-CHECKS)**

**TOTAL PARCELS YEAR 2-----19408**

**2020**

**YEAR 2: ALL ABSTRACTS IN FLORESVILLE ISD & LA VERNIA ISD  
(INCLUDING RE-CHECKS)**

**TOTAL PARCEL YEAR 3 -----6565**

**2021**

**YEAR 3: ALL ABSTRACTS IN POTH ISD, STOCKDALE ISD, FALLS CITY  
ISD & NIXON / SMILEY CISD  
(INCLUDING RE-CHECKS)**

**TOTAL PARCELS YEAR 1 ----- 5156**

**YEAR 1**

**CITIES:**

**PARCEL COUNT**

POTH CITY-----	1260
FLORESVILLE CITY-----	3688
LA VERNIA CITY-----	974
STOCKDALE CITY-----	991
ALL RURAL SUBDIVISIONS-----	<u>12495</u>

(SEE LIST BELOW

19408 TOTAL

**YEAR 2**

**LA VERNIA ISD ATRACTS**

(DOES NOT INCLUDE OVERLAP INTO GUADALUPE CO.)

**ABST**

**ABST**

A0002	A0351
A0002-02	A0365
A0007	A0373
A0008	A0375
A0008-02	A0392
A0009	A0411
A0015	A0427
A0016	A0431
A0022	A0442
A0024	A0460
A0033	A0483
A0056	A0490
A0057	A0496
A0075	A0500
A0082	A0509
A0088	A0512
A0115	A0515
A0122	A0532
A0137	A0533
A0144	A0538
A0149	A1019
A0151	A1032
A0152	A1038
A0169	A1043
A0170	A1089
A0171	A1092
A0172	A1124
A0196	A1126



A0201	A1127
A0206	A1183
A0222	A1222
A0231	A1229
A0237	A1280
A0285	A1317
A0286	A1335
A0290	A1336
A0290-01	A1340
A0301	A1342
A0313	A1354
A0317	A1364
A0323	A1442
A0328	A1448
A0346	A1454
A0348	A1496
	A1497

**YEAR 2 (CONT'D)**

**FLORESVILLE ISD**

(DOES NOT INCLUDE OVERLAP INTO BEXAR CO.)

ABST	ABST	ABST	ABST
A0001	A0077	A0225	A0371
A0001-01	A0078	A0226	A03072
A0001-02	A0079	A0227	A0373
A0001-03	A0083	A0228	A0376
A0001-04	A0085	A0229	A0377
A0003	A0086	A0230	A0379
A0004	A0087	A0231	A0380
A0005	A0089	A0233	A0382
A0006	A0091	A0234	A0384
A0010	A0097	A0241	A0386
A0011	A0101	A0242	A0390
A0012	A0102	A0243	A0393
A0013	A103	A0244	A0397
A0014	A104	A0245	A0399
A0018	A105	A0251	A0410
A0018-23	A0117	A0255	A0421
A0019	A0121	A0256	A0424
A0021	A0126	A0261	A0428
A0023	A0134	A0266	A0433
A0025	A0135	A0267	A0437
A0026	A0136	A0269	A0447
A0027	A0150	A0270	A0457
A0030	A0154	A0277	A0464
A0031	A0166	A0278	A0470
A0032	A0167	A0281	A0472
A0034	A0174	A0282	A0486
A0035	A0175	A0283	A0487

A0042	A0176	A0284	A0493
A0043	A0177	A0288	A0495
A0045	A0178	A0289	A0498
A0047	A0182	A0292	A0504
A0051	A0183	A0319	A0508
A0052	A0187	A0320	A0524
A0058	A0193	A0326	A0526
A0060	A0194	A0327	A0530
A0061	A0196	A0328	A0554
A0062	A0197	A0332	A0556
A0063	A0203	A0337	A0558
A0066	A0205	A0340	
A0067	A0211	A0354	
A0068	A0213	A0355	
A0070	A0221	A0356	
A0072	A0223	A0368	
A0073	A0224	A0370	

**YEAR 3**

**STOCKDALE ISD**

ABST	ABST	ABST	ABST
A0020	A0157	A0281	A0542
A0028	A0164	A0282	A0545
A0036	A0165	A0283	A0546
A0037	A0180	A0287	A0557
A0038	A0184	A0291	
A0039	A0185	A0294	
A0041	A0186	A0297	
A0042	A0188	A0299	
A0044	A0189	A0300	
A0053	A0190	A0318	
A0054	A0191	A0325	
A0065	A0192	A0333	
A0069	A0195	A0344	
A0073	A0199	A0345	
A0076	A0200	A0347	
A0080	A0204	A0350	
A0081	A0207	A0356	
A0084	A0208	A0357	
A0093	A0209	A0358	
A0095	A0210	A0362	
A0109	A0215	A0363	
A0110	A0217	A0364	
A0111	A0218	A0366	
A0114	A0236	A0381	
A0116	A0238	A0388	
A0117	A0239	A0398	
A0118	A0240	A0406	
A0120	A0247	A0408	
A0124	A0248	A0419	
			<b><u>NIXON ISD OVERLAP</u></b>
			A0041
			A0048
			A0049
			A0064
			A0094
			A0100
			A0138
			A0141
			A0180
			A0235
			A0254
			A0265
			A0272
			A0295
			A0310
			A0316
			A0339
			A0341
			A0342
			A0343
			A0352



A0125	A0250	A0439	A0353
A0130	A0252	A0445	A0419
A0132	A0253	A0449	A0450
A0133	A0257	A0473	A0456
A0140	A0258	A0481	A0466
A0142	A0263	A0488	A0468
A0143	A0264	A0492	A0471
A0145	A0267	A0494	A0517
A0146	A0268	A0499	A0518
A0147	A0270	A0505	A0519
A0148	A0271	A0520	A0525
A0152	A0273	A0523	A0527
A0153	A0274	A0528	A0539
A0155	A0279	A0535	A0540
A0156	A0280	A0541	A0547
			A0550
			A0559

**YEAR 3 (CONT'D)**

**POTH ISD ABSTRACTS**

ABST

ABST

ABST

A0003	A0187	A0387
A0004	A0198	A0400
A0013	A0202	A0401
A0017	A0216	A0402
A0018	A0219	A0403
A0025	A0220	A0404
A0029	A0246	A0405
A0040	A0249	A0409
A0043	A0259	A0412
A0046	A0260	A0413
A0053	A0262	A0415
A0065	A0263	A0416
A0074	A0276	A0417
A0089	A0288	A0418
A0090	A0293	A0420
A0092	A0298	A0422
A0096	A0302	A0423
A0098	A0303	A0429
A0099	A0304	A0430
A0104	A0305	A0432
A0105	A0306	A0436
A0106	A0307	A0537
A0107	A0308	A0543
A0108	A0309	A0548
A0112	A0311	A0560
A0113	A0312	A0570
A0118	A0321	
A0119	A0322	
A0123	A0324	
A0127	A0329	
A0128	A0330	
A0129	A0331	
A0131	A0334	
A0135	A0335	
A0139	A0336	
A0158	A0349	
A0159	A0359	
A0160	A0360	
A0161	A0367	
A0162	A0369	
A0163	A0374	
A0179	A0378	
A0181	A0385	

**FALLS CITY ISD**

A0018



## FLORESVILLE SUBS

S0582 HOLIDAY RV PARK  
S0588 STANLEY ACRES  
S0590 OAK RIDGE MOBILE HOME PARK  
S0596 RIVERSIDE RANCH  
S0598 ABREGO LAKE SUB  
S0602 ARROWHEAD SUB  
S0603 HERITAGE FARMS  
S0610 BENTWOOD SUB  
S0611 BLAYDES OF GRASS SUBDIVISION  
S0617 BLUEBONNET ESTATES  
S0618 BLUEBONNET HILLS SUB  
S0619 BRANCHWATER ESTATES SUB  
S0625 CALAVERAS  
S0626 BUTTERFIELD RANCH EAST  
S0628 CANADA VERDE RANCHES  
S0629 CARRIZO RANCH SUB  
S0632 CIMARRON SUB  
S0633 CITY VIEW ESTATES  
S0651 COYOTE CROSSING  
S0653 CREEKVIEW NORTH  
S0654 CREEKVIEW SOUTH  
S0655 CREEKWOOD PARK SUB  
S0656 CVS #10842  
S0660 DANSVILLE SUB  
S0671 DOVE CROSSING  
S0672 DOUBLE NN RANCH  
S0673 EAGLE CREEK RANCH  
S0686 ENCINO HILLS SUB  
S0687 ENCINO VIEJO ESTATES  
S0697 FAIRVIEW RANCHETTES SUB  
S0699 FLORES OAKS ESTATES  
S0713 FORMER VICTORIA BRANCH RR  
S0730 HADDOX HEIGHTS SUB  
S0733 HIGHLAND LOTS ADDN  
S0734 HILLTOP RANCH SUB  
S0735 INDEPENDENCE HILLS SUB  
S0737 HWY 181 MEDICAL OFFICE COMPLEX  
S0740 J P L SUB  
S0749 KAHN RANCH SUB  
S0761 LAS LOMAS RANCH  
S0762 LODI ESTATES  
S0763 LOMA PARK SUB  
S0764 LOMA FRESA  
S0790 LOS ENCINOS SUB

S0791 LOST SPRINGS RANCH  
S0793 MARIANA ACRES  
S0794 MARCELINA HILLS SUB  
S0797 MEADOW ESTATES  
S0807 MOCKINGBIRD HILL SUB  
S0815 NORTH 181 ADDN  
S0817 NORTHCREST SUB  
S0821 NUECES RANCH  
S0823 OAK FIELDS ESTATES  
S0834 ONE-TEN RANCH  
S0837 OAK MEADOWS SUB  
S0841 OAKS OF BENTWOOD  
S0842 OAKWOOD ESTATES  
S0851 PLEASANTON RANCH SUB  
S0853 PLEASANT ACRES  
S0854 PREMIER RANCH  
S0877 QUAIL RIDGE SUB  
S0879 RAYS RANCHES (ARB)  
S0883 REAVIS ADDN  
S0885 T D RIFE SUB  
S0887 RIDOUT ROAD RANCHETTES  
S0888 RICHARDSON SUBDIVISION  
S0889 ROAD RUNNER RANCH  
S0890 RILEY SUB  
S0892 RIO ALEGRE SUB  
S0896 ROSHA RANCH SUB  
S0905 SEVEN OAKS SUB  
S0907 SHADY OAKS ESTATES  
S0908 SHANNON RIDGE  
S0911 SHAROD RANCH  
S0913 SOUTHWOOD OAKS SUB  
S0925 SUTHERLAND SPRINGS NEW TOWN  
S0927 SERENITY RANCH ESTATES  
S0930 SUTHERLAND SPRINGS OLD TOWN  
S0931 TACKITT HEIGHTS SUB  
S0932 TACKITT SUB  
S0934 TERRACE HILL FARMS  
S0938 THE ESTATES OF EAGLE CREEK  
S0939 THE HEIGHTS AT WHISPERING OAKS  
S0940 TOWER LAKE ESTATES  
S0941 TIERRA ROBLES  
S0942 TWIN LAKES SUB  
S0943 ULLMANN SUBDIVISION  
S0945 VANAMAN SUB  
S0946 TRIPLE R RANCH  
S0948 VINTAGE OAKS RANCH  
S0949 VELA PLAT



S0962 WHISPERING OAKS  
S0964 WHITEWING VISTA  
S0969 WISEMAN ACRES (ARB)  
S0970 WOOD VALLEY ACRES  
S0971 WOODLANDS SUBDIVISION  
S0990 97 RANCH  
S0991 SOUTH BREEZE ESTATES  
S0994 ST GEORGE ESTATES  
S0995 SOUTH BREEZE ESTATES PHASE II (ARB)  
S0996 TOWER HILL ESTATES  
S2581 FOUR D MOBILE HOME ESTATES  
S2585 COUNTRYSIDE MOBILE HOME PARK  
S2601 AUSTRALIA SUB  
S2605 BELLAIRE ESTATES  
S2621 BRIAR PARK SUB  
S2630 CANFIELD ADDN  
S2635 CLOVER RIDGE SUB  
S2647 COUNTRY RIDGE  
S2668 DEVORA ADDN  
S2670 DURAN SUBDIVISION  
S2675 EAST 97 ADDN  
S2680 EAST HEIGHTS SUB  
S2695 FAIR PARK SUB  
S2700 FIRST & PEACH ADDN  
S2705 FLORESVILLE OLD TOWN  
S2710 FLORESVILLE SECTIONS  
S2719 FERNANDEZ SUBDIVISION  
S2720 FRICK MANOR SUB  
S2775 JUAN LONGORIA SUB  
S2777 LA QUINTA FLORESVILLE  
S2779 LONE OAK SUBDIVISION  
S2780 LONGRIDGE HEIGHTS SUB  
S2785 LOPEZ ADDN  
S2787 LRM SUBDIVISION  
S2790 MACME INVESTMENTS LLC SUB  
S2795 MEADOW CREST SUB  
S2800 MC INVALE ADDN  
S2801 MCCOY FLORESVILLE SUBDIVISION  
S2815 NORTH 181 ADDN  
S2817 NORTHCREST SUB  
S2818 NORTHCREST HILLS  
S2820 NOWERSKI ADDN  
S2835 OAK MANOR ESTATES  
S2846 PARKSIDE HOMES SUB  
S2848 PEACOCK TOWNHOMES SUB  
S2850 PICKETT ADDN  
S2878 QUINTANILLA ADDN

S2880	RAILROAD ADDN
S2890	RILEY SUB
S2891	RIVER BEND
S2894	RIVER OAKS ESTATES
S2895	SACRED HEART CATHOLIC CHURCH
S2897	SANDY TERRACE
S2898	SCC FLORESVILLE PARTNERS LTD
S2909	SIXTH & STANDISH ADDN
S2910	SOUTHVIEW ADDN
S2915	STAUDT ADDN
S2917	SUNNYSIDE ADDN
S2920	SUNRISE ADDN
S2935	TALLEY ADDITION
S2943	TRI-OAKS ESTATES
S2949	VETERANS BUSINESS PARK
S2958	WESTHAVEN SUB
S2961	WIATREK SUB
S2963	WILD FLOWER SUB
S2980	WOOLSEY SUB
S2995	6TH STREET SUB
S2997	WALMART SUPERCENTER ADDITION

## **LA VERNIA SUBS**

S0580	BLACKBIRD MOBILE HOME PARK
S0583	KELSEY PARKWAY
S0587	SUN COUNTRY MOBILE HOME ESTATES
S0615	BIG OAK ESTATES
S0616	BLITZ'S HAVEN
S0621	BRIDGE WATER RANCH
S0627	C & C CROSSING
S0630	CARPENTER RIDGE SUB
S0631	CIBOLO RIDGE
S0635	CLEVELAND'S CORNER SUBDIVISION
S0639	COLIBRO CREEK SUBDIVISION
S0640	COPPER CREEK ESTATES
S0641	COUNTRY HILLS
S0643	COUNTRY ACRES
S0644	COUNTRY ESTATES
S0645	COUNTRY OAKS SUB
S0646	COUNTRY PLACE
S0648	COUNTRY TRAILS
S0650	COUNTRY WOODS SUB



S0665 DEER PARK ACRES  
S0667 DEER RIDGE ESTATES  
S0670 DODGEN SUB  
S0676 EDEN CROSSING  
S0684 ELM COUNTRY ESTATES  
S0685 ENCHANTED OAK ESTATES  
S0688 ESTATES OF QUAIL RUN  
S0713 FORMER VICTORIA BRANCH RR  
S0724 GREAT OAKS SUB  
S0727 HAESE SUB  
S0729 HOMESTEAD SUB  
S0731 HOME PLACE  
S0732 HICKORY HILLS SUB  
S0736 HIDDEN FOREST  
S0746 JACOBS ACRES  
S0755 KOTHMANN SUB  
S0757 LEGACY RANCH  
S0758 LAKE VALLEY ESTATES  
S0760 LAS PALOMAS COUNTRY CLUB EST  
S0765 LOMA VISTA ACRES  
S0770 LONGHORN RANCH  
S0792 LOST TRAILS SUB  
S0798 MESQUITE RUN  
S0802 MILLERS CROSSING  
S0803 MILLERS COVE  
S0813 MOSS WOODS SUB  
S0830 OAK HILLS DEVELOPMENT  
S0832 OAK HOLLOW ESTATES  
S0833 OAK HOLLOW PARK  
S0834 ONE-TEN RANCH  
S0839 OAK TREE SUB  
S0840 OAK PARK DEVELOPMENT  
S0843 OLD RANCH FARMS SUB  
S0844 OAK VALLEY SUB  
S0855 PRESIDENTS PARK  
S0870 POST OAK HILLS RANCHETTES  
S0875 PULMAN ACRES  
S0881 RANCH COUNTRY SUB  
S0886 RIATA ESTATES  
S0895 ROLLING HILLS SUB  
S0899 ROSEWOOD  
S0901 ROPERS RANCH  
S0903 SENDERA CROSSING  
S0912 SHADOW WOODS SUB  
S0914 SPRING VALLEY SUB  
S0922 SOUTH PARKWAY  
S0924 STANTEEN CROSSING

S0928 STALLION RIDGE ESTATES  
S0933 THE MEADOWS AT QUAIL RUN  
S0936 THE MEADOWS  
S0941 TIERRA ROBLES  
S0944 TWIN OAKS SUB  
S0947 THE RESERVE AT LEGACY RANCH  
S0948 VINTAGE OAKS RANCH  
S0952 WESTFIELD RANCH  
S0965 WILDWOOD RANCH SUB  
S0966 WOOD CREEK SUB  
S0970 WOOD VALLEY ACRES  
S0971 WOODLANDS SUBDIVISION  
S3000 CITY OF LA VERNIA  
S3100 AUGUST MOCZYGEMBA ENTERPRISES  
S3641 CAYETANO VILLAS OF LA VERNIA  
S3642 COUNTRY GARDENS  
S3650 DEN SITE RESTAURANT ADDN  
S3670 IMMANUEL LUTHERAN CHURCH  
S3680 KOEPP CHEVROLET ADDITION  
S3702 LA VERNIA CROSSING  
S3801 MICAH POINT  
S3804 MILLER-RICHTER SUB  
S3838 OVERTON PARK SUB  
S3872 POST OFFICE PLAZA  
S3902 SADDLE RIDGE APTS  
S3904 SILVERADO HILLS COMMERCIAL PARK  
S3906 SILVERADO HILLS SUB  
S3957 WESTOVER SUB

## **POTH SUBS**

S0669 DOUBLE R RANCH  
S0674 DUNHAM ACRES  
S0818 NORTHRIDGE  
S0876 RIDGEWOOD RANCH  
S0880 RANCHO ALEGRE  
S0884 RANCHO SEGUNDO  
S0898 ROSSER SUB  
S0929 SOUTHWIND ACRES  
S0937 TIERRA DEL SENOR SUB  
S0959 WESTWOOD SUB  
S0992 ROBE RANCH (ARB)  
S4600 ALBERT SUB  
S4620 BRADEN ADDN  
S4690 FAHR ACRES SUB  
S4691 HIGHLAND MEADOWS SUBDIVISION



S4725	GREEN & HOUSTON SUB
S4728	GUEVARA ADDN
S4748	JOY BUSINESS PARK
S4750	KOSAREKS SUB
S4805	MOCZYGEMBA SUB
S4812	MONKHOUSE ESTATES
S4816	NORTH VIEW SUB
S4847	PARKVIEW SUB
S4852	PLAINVIEW ESTATES
S4859	POTH SUB
S4860	POTH NEW TOWN
S4865	POTH OLD TOWN
S4884	RICHLAND HERITAGE SUB
S4888	RICHTER ESTATES
S4900	SCHRIEWER ADDN
S4950	MARY VOGES SUB
S4955	WALTER R VOGES SUB
S4956	WALTER R VOGES HOME ADDN
S4960	WESTMEYER SUB

## **STOCKDALE SUBS**

S0586	COUNTRY LIVING MOBILE HOME PARK
S0600	ALUM CREEK VIEW ESTATES
S0620	BRAHMA ESTATES
S0622	BROOKHILL SUB
S0624	BRODE RANCH
S0634	CIBOLO CREEK RANCHETTES
S0681	EMERALD ESTATE
S0683	ECLETO CREEK RANCHETTES SUB
S0713	FORMER VICTORIA BRANCH RR
S0723	GOLDEN POND (ARB/UNRECORDED) SUB
S0738	HILLSIDE ESTATES
S0745	J N KOENING SUB
S0758	LAKE VALLEY ESTATES
S0760	LAS PALOMAS COUNTRY CLUB EST
S0770	LONGHORN RANCH
S0822	OAK BEND ESTATES
S0845	PANDORA
S0846	PALOMINO MEADOWS
S0918	SOUTHFORK MEADOWS
S0921	SUNSET HILLS (UNRECORDED)
S0923	SUTHERLAND HILLS ESTATES
S0926	SUNBELT ESTATES (ARB)

S0933 THE MEADOWS AT QUAIL RUN  
S0967 WOODLAND ESTATES  
S0968 WINDMILL RANCH EST  
S5000 CITY OF STOCKDALE  
S5589 SMITHEY MH PARK  
S5595 STOCKDALE BUSINESS PARK  
S5717 FREE TIMBER MEADOWS (STOCKDALE)  
S5800 ZEPADA ADDN