

Business Personal Property

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VAN ZANDT COUNTY APPRAISAL DISTRICT
OPERATING PROCEDURES FOR
THE
APPRAISAL OF PERSONAL PROPERTY

UPDATED 2006 ✓

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VAN ZANDT COUNTY APPRAISAL DISTRICT
APPRAISAL OF PERSONAL PROPERTY

INTRODUCTION

One of the more difficult tasks encountered by a tax office is the discovery and taxation of personal property. The law requires that all property not specifically exempt be taxed. However, because personal property is easily concealed and frequently moved and because of the need to determine situs, the taxation of personal property is more difficult than the taxation of real property.

Section 1.04(4) of the Tax Code defines personal property as "Property that is not real property". Items not permanently affixed to or parts of the real estate are generally considered to be personal property. The manner in which the property is used and whether it is to remain permanently affixed or re-moved at a later date will determine if the property is real estate or personal property. A general rule is that an item is personal if it can be removed without serious injury to the real estate or the item itself.

Section 1.04(5) of the Tax Code 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". Examples of personal property are equipment, computers, furniture, machines, store merchandise and vehicles.

Section 1.04(6) of the Tax Code defines intangible personal property as "a claim, interest, (other than an interest in tangible property), right, or other thing that has value but cannot be seen, felt, weighed, measured or otherwise perceived by the senses, although its existence may be evidenced by a document. It includes a stock, bond, note or account receivable, franchise, license or permit, demand or time deposit, certificate of deposit, share account, share certificate account, share deposit account, insurance policy, annuity, pension, cause of action, contract and goodwill".

Property Tax Division's Appraisal Manual, Section L, establishes the base from which this document for personal property appraisal was written.

Appraisal Responsibility

The Business Personal Property Valuation appraisers are responsible for developing equal uniform market values for business personal property.

There are four different personal property types appraised by the district's personal property section: Business Personal Property Accounts; Leased Assets; Vehicles and Aircraft; and Multi-location Assets.

- Personnel -- The personal property accounts are appraised by one Business Personal Property Appraiser, the Appraisal Supervisor and clerical assistance is extended by the Appraisal Secretary.
- Data -- The Business Personal Property Appraiser collects the field data and maintains the electronic property files making updates and changes gathered from field inspections, newspapers, property renditions, sales tax permit listings, Doing Business as (DBA's) or Assumed Name filings from the County Clerk Office, telephone listings, and interviews with property owners and internet site review, and local Chamber of Commerce information as well as industrial publications and listings.

DISCOVERY OF PROPERTY

Since most personal property is movable in nature, the most difficult step in the assessment of personal property is developing a system of property discovery. Listed below are some of the methods used in discovering personal

property.

DISCOVERY PROCEDURE

The Tax Code states, Section 22.01 (a) ". . . a person shall render for taxation all tangible personal property used for the production of income that he owns or that he manages and controls as a fiduciary on January 1."

Section 22.01 (b) "When required by the chief appraiser, a person shall render for taxation any other taxable property that he owns or that he manages and controls as a fiduciary on January 1."

Section 22.01 (c) "A person may render for taxation any property that he owns or that he manages and controls as a fiduciary on January 1, although he is not required to render it by Subsection (a) or (b) of this section."

Section 22.01 (d) "A fiduciary who renders property shall indicate his fiduciary capacity and shall state the name and address of the owner."

Section 23.12 (f) "The owner of an inventory may elect to have the inventory appraised at its market value as of September 1 of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1. The application must clearly describe the inventory to which it applies and be signed by the owner of the inventory. The application applies to the appraisal of the inventory in each tax year that begins after the next August 1 following the date the application is filed with the chief appraiser unless the owner of the inventory, by written notice filed with the chief appraiser, revokes the application or the owner of the inventory changes. A notice revoking the application is effective for each tax year that begins after the next September 1 following the date the notice of revocation is filed with the chief appraiser."

Van Zandt County Appraisal District uses many sources of information to discover personal property and inventories.

1. A review of the prior year's tax roll is a good base from which the tax office can work. Although particular items may change from year to year, the basic nature of the property will remain unchanged in most cases;
2. Area Inspection: Visual inspections are conducted annually to discover and list properties;
3. Rendition: Taxpayers are provided renditions for disclosure of all tangible personal property used in the production of income, which they own or control as of January 1st of the taxable year. Renditions are to be filed each year listing cost of inventory and all equipment, furniture, fixtures, and vehicles used in the business;
4. Newspaper, press releases, trade journals;
5. Telephone and city directories;
6. Legal news, building permits, assumed name certificates;
7. Sales tax list;
8. Vehicle registration;
9. Aircraft registration; and
10. Business directories.

LISTING OF PROPERTY

NEXT STEP

Once the discovery of personal property is completed, the tax assessor must prepare assessment lists. Although

these lists can be kept in several ways, the two (2) most commonly used methods are alphabetical order by the owners' names and geographical order by location of the properties. Since personal property is movable in nature, the method most often used is an alphabetical listing of the business name.

✓ SITUS OF PERSONAL PROPERTY

Another difficult task in assessing personal property is determining the situs of the property for taxation purposes. The general rule in taxation of personal property is that a taxing jurisdiction can only assess property that has situs within its boundaries. The basic law for determining situs of personal property involves identifying the owner's intent for the property.

Van Zandt County Appraisal District is guided by the Texas Property Tax Code with regard to the situs of personal property. Personal property is taxable by a taxing unit if:

1. It is located in the unit on January 1st of the taxable year for more than a temporary period;
2. It is normally located in the unit even though it may be temporarily outside the unit on January 1st of the taxable year;
3. It is normally returned to the unit between uses elsewhere, and it is not located in any one place for more than a temporary period; or
4. The owner resides or maintains his principle place of business in the taxing unit and the property is taxable in the State of Texas, but does not have a taxable situs according to #1 through #3 above.

VALUATION APPROACH

SIC Code Analysis

Business personal property is classified and utilizes a four digit numeric code, called Standard Industrial Classification (SIC) codes that were developed by the federal government to describe businesses. These classifications are used by Van Zandt County Appraisal District to classify personal property by business type.

SIC code identification and delineation is the cornerstone of the personal property valuation system at the district. Most of the personal property analysis work done in association with the personal property valuation process is SIC code specific. SIC codes are delineated based on observable aspects of business use.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the greatest income and the highest present value as of the date of the appraisal. The highest and best use must be physically possible legally permissible, financially feasible, and productive to its maximum. The highest and best use of personal property is normally its current use.

DATA COLLECTION/VALIDATION

✓ Data Collection Procedures

Personal Property data collection procedures are published and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection.

Sources of Data

Business Personal Property

The district's property characteristic data was collected through a massive field data collection effort

coordinated by the district over the recent past and from property owner renditions. From year to year reevaluation activities permit district appraisers to collect new data via an annual field inspection. This project results in the discovery of new businesses, changes in ownership, relocation of businesses, and closures of businesses not revealed through other sources. Tax assessors, city and local newspapers, local telephone books, Assumed names, Abandonment of Names and Doing Business As documents filed with the County Clerk and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

Vehicles

An outside vendor provides Van Zandt County Appraisal District with a listing of vehicles within the jurisdiction. The vendor develops this listing from the Texas Department of Transportation (TXDOT) Title and Registration Division records. Other sources of data include property owner renditions and field inspections.

OVERALL VALUATION AND STATISTICAL ANALYSIS

Cost Schedules

Cost Schedules are developed based on the SIC code by the Property Tax Division of the Comptroller's Office and by district personal property valuation appraisers. The cost schedules are developed by analyzing cost data from property owner renditions, hearings, state schedules, and published cost guides. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format, but some exception SIC's are in an alternate price per unit format, such as per room for hotels.

Statistical Analysis

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

Depreciation Schedule and Trending Factors

Business Personal Property

Van Zandt CAD's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed by property owner reported historical cost or from CAD developed valuation models. The trending factors used by the CAD to develop RCN are based primarily utilizing Marshall and Swift data as well as other commonly used published valuation guides.

The percent good depreciation factors used by Van Zandt CAD are also based on published valuation guides with some modifications applied for the rural market conditions and actual service life of business personal property as opposed to a more urban region with a more active market resulting in shorter service life of said property.

The percent good depreciation factors are used to develop a present market value by year of acquisition as follows:

MARKET VALUE ESTIMATE = ORIGINAL/ACQUISITION COST X PERCENT GOOD FACTOR

The percent good depreciation factors are applied universally and are used to ensure that estimated values are uniform and consistent within the market and reflect current economic pressures of supply and demand./

INVENTORIES

DEFINITION OF INVENTORY

All items of personal property that are to be bought and sold for the principal purpose of making a profit are called merchandise and make up merchants' or manufacturers' stock or inventory. Items that are used in connection with the operation of a business or profession but are not for sale are called supplies.

DEFINITION OF MARKET VALUE OF INVENTORY

The definition of market value of an inventory, as stated in Subchapter B, Section 23.12 of the Texas Property Tax Code, is as follows:

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.

In other words, it is the 100% wholesale price of the total inventory a purchaser would pay to fully take over that particular business.

LEVEL OF TRADE

The question of valuing inventories at full retail value sometimes arises. This practice would violate not only the Property Tax Code but also the principle of substitution since the value at retail represents a higher cost than that at which an acceptable substitute may be purchased. In other words, the tradesman could replace his entire inventory at wholesale rather than retail cost. His inventory purchases can be thought of as taking place at a lower market level than his customers' purchases of that same inventory. Actually there can be several levels of trade, each with its own market value.

INVENTORY VALUATION

There are four (4) generally accepted accounting practices for pricing inventories, (LIFO, FIFO, COST, OR MARKET) which may or may not reflect market value for appraisal purposes. Van Zandt County Appraisal District is familiar with all four (4) methods. When the LIFO method is used, the LIFO reserve must be added back to the inventory.

Some inventories contain a small number of high-cost items, which may be listed separately and valued individually. This inventory method is referred to as "specific identification". Inventory records from comparable businesses can also be analyzed to arrive at a schedule with values per unit cost. These units of measure can be square feet, cubic feet, pallitization, lanes in a bowling alley, rooms in a hotel or motel, screen or seats in a theater, or any other unit of measure. The schedules are usually developed from examination of accounting records, balance sheets, financial statements, and field inspections.

On merchandise inventory items the TOTAL COST of inventory included acquisition costs, which may include adjustment for volume orders, plus shipping and handling, minus returns. Merchandise inventory can include stock-in-trade, consigned goods, goods in storage, leased area of department stores, and supplies.

STOCK-IN-TRADE consists of commodities comprising both goods and equipment, if these are held for sale. Most stock-in-trade in the hands of the retailers and wholesalers belong to the merchant who holds them. A manufacturer's inventory includes raw materials, goods-in-process and finished goods.

CONSIGNED GOODS are goods owned by one person that are being offered for sale by another person. When the owner delivers the goods for sale he retains title and is known as the consignor.

The person who receives the goods and offers them for sale is called the consignee. Consigned goods are taxable to the owner or consignor. An assessment should properly be made against the owner, since the consignee has

not title to the goods in question. If the owner is unknown, the holder or consignee should be assessed until the owner can be identified.

GOODS-IN-STORAGE are taxable by the jurisdiction in which they are located, in most cases. Operators of warehouses and other places of public storage are required by Section 22.01 of the Texas Property Tax Code, to furnish to the chief appraiser, upon demand, a list of the property stored in their facilities along with the names and addresses of the owners.

FREEPORT GOODS (Tangible Personal Property Transported Outside the State): Section 11.251 of the Texas Property Tax Code defines "freeport goods" and discusses conditions under which they may be tax exempt. The exemption does not apply to a taxing unit that takes action to tax the property under Article VIII, Section 1-J, Subsection (b), of the Texas Constitution. Taxing units exempting freeports are Fruitvale ISD, Martins Mill ISD, Grand Saline City and County Education District. Resolutions, adopted by all other taxing units authorizing the taxing of these freeports, are on file in the chief appraiser's office.

LEASED DEPARTMENTS: Some larger stores do not operate the entire store themselves, but lease certain sections to separate concerns. For example, many automotive departments in discount stores are leased. The office or company responsible for reporting the inventory should make note on the rendition of the leased departments, approximate area of lease and terms of lease indicating whether there is a minimum amount of inventory that must be kept on hand. Once the existence of such departments is established, the inventories can be treated as small stores of a particular type and valued by the appraisal district.

When the larger concern's inventory valuation has been developed for the entire store, this figure should then be reduced by the leased department separately and allocating the residual inventory to the main store.

SUPPLIES are items that are used in connection with the operation of a business or profession but are not for sale. Supplies include manufacturing supplies and shipping containers.

In appraising merchandise inventory, recognition is given to the level of trade at which the property is situated and to the principle that property normally increases in value as it progresses through production and distribution channels. Such property normally attains its maximum value at the consumer level.

USE ITEMS

Use Items are items being utilized for their intended purpose in the production of income. Furniture, fixtures, equipment, and vehicles are use items. Examples: a cash register in a supermarket; a personal computer and a typewriter in an office; a truck used in a moving company.

The method used to value use items is usually controlled by such considerations as the type of property and such specific information as age, quality or quantity. Of the three (3) approaches to value, the market approach is most often used in the valuation of use items by applying costs from renditions, schedules and appraisal guides.

ASSET VALUATION

Whenever a business renders an asset listing with the date of acquisition and the original cost of the use items, these items are valued by using the **REPLACEMENT COST NEW LESS DEPRECIATION METHOD**.

REPLACEMENT COST: The current cost to acquire and install the same item or an item of similar design and usefulness. This includes freight-in, installation and sales taxes.

DEPRECIATION: The loss in value due to any cause. It is the difference between the value of a piece of personal property and its replacement cost of the date of valuation.

This Replacement Cost New Less Depreciation method is based on a factor of what it would cost to replace the item at current costs and is called indexing acquisition costs. Federal government economists track consumer price changes each year and create index numbers to indicate the relative price change from year to year. For several decades, prices have gone up and index numbers have increased. One way to estimate the current cost to replace a property item is to use the index numbers to change or "factor" the original cost.

INDEX PRESENT VALUE: The Van Zandt County Appraisal District eliminates the necessity of taking two (2) calculations to arrive at the replacement cost new less depreciation method. Van Zandt County Appraisal District uses the **INDEXED PRESENT VALUE FACTOR** method to calculate the market value when original cost and year of acquisition are rendered. **INDEXED PRESENT VALUE FACTOR** is the index multiplier times the percent good. This gives one calculation to arrive at market value.

An **INDEXED PRESENT VALUE FACTOR** provides a shorthand method to calculate market value of many items using this technique. The acquisition cost times the **INDEXED PRESENT VALUE FACTOR** is an estimate of market value. Of course, the calculated market value can be modified by the appraiser to reflect any special features or additional wear and tear determined on inspection by the appraiser.

LIFE EXPECTANCIES

Life expectancies will be assigned Federal Standard Industrial Classification Codes by the Van Zandt County Appraisal District using a standard and consistent schedule. The appraisal district utilizes various industry publications to estimate lives for specific types of equipment. Below is a schedule of life in years for different asset types. Publications such as Marshall & Swift Manual Section 97 may be referenced for asset types not listed.

Commonly used asset types:

1.	Business vehicles (cars, trucks)	7 year life
2.	Computers, copiers and related equipment	3 year life
3.	Furniture and fixtures year life	8/10 year life
4.	Machinery and equipment	8/10 year life
5.	Office and light duty equipment	8 year life

Other asset types:

1.	Antenna, microwave and transmitter equipment	10 year life
2.	Broadcasting and radio equipment	8 year life
3.	Carwash equipment	10 year life
4.	Fork lifts and utility vehicles	12 year life
5.	Gasoline pumps, tanks, lines, etc.	12 year life
6.	Golf carts	5 year life
7.	Laboratory equipment	10 year life
8.	Laundry equipment	10 year life
9.	Manufacturing equipment	12 year life
10.	Newspaper publishing and printing equipment	12 year life
11.	Refuse containers and equipment	8 year life
12.	Restaurant equipment (fast food)	8 year life
13.	Restaurant equipment (dine-in)	8 year life
14.	Signs and leasehold	30 year life
15.	Towers	20 year life
16.	Vault door, postal and safety deposit boxes	20 year life
17.	X-ray, cat scan, MRI, audio visual, etc.	5 year life

The market value of a use item will have some residual value, or a "value in use". This is to be distinguished from accounting procedures which fully depreciate the value of an item over a given period of time.

The Van Zandt County Appraisal District has adopted the following as guidelines in the appraisal of use items. Obviously, there will be exceptions to this rule of thumb policy and the appraiser must exercise good judgement in arriving at "Value in Use" or "Fair Market Value".

1. FURNITURE AND FIXTURES

Original cost will be factored by a replacement cost index with depreciation applied based on State Schedule's depreciation schedules with the floor being 25% good.

2. MACHINERY AND EQUIPMENT

Original cost will be factored by a replacement cost index with depreciation applied based on State Schedule's depreciation schedules with the floor being 25% good.

2X

Example: Office Furniture - 10 year life

Age in Years	Acquired Cost x PVF = Est Mkt Value		
1	2500	91	2275
2	4500	84	3780
10	5500	60	3300
over 10	10000	40	<u>4000</u>
	Estimated Market Value 13355		

The present value factor schedule on the following page may be used in arriving at market value for asset items.

**PERSONAL PROPERTY
PRESENT VALUE FACTOR SCHEDULE**

<u>Age</u>	<u>3 yrs</u>	<u>4 yrs</u>	<u>5 yrs</u>	<u>veh</u>	<u>8 yrs</u>	<u>10 yrs</u>	<u>12 yrs</u>	<u>20 yrs</u>
				88				
1	74	82	83	79	89	91	93	96
2	48	64	66	66	80	84	87	93
3	22	46	50	55	71	77	82	92
4	12	28	33	45	64	73	79	91
5		12	20	34	54	65	74	90
6			12	24	43	57	67	88
7				15	31	47	60	84
8					19	38	52	81
9					15	28	45	78
10						19	37	75
11						15	30	72
12							23	69
13							20	66
14								63
15								60
16								57
17								54
18								51
19								48
20								45
21								30

DEPRECIATION GUIDELINES
 FURNITURE, FIXTURES, AND EQUIPMENT
 CATEGORY L---COMMERCIAL PERSONAL PROPERTY
 25% Floor

Typical Life Expectancy

Age	5 yrs	8 yrs	10 yrs	12 yrs	15 yrs	20 yrs	25 yrs	30 yrs
<u>Percent Good</u>								
1	.85	.90	.92	.94	.95	.97	.98	.98
2	.69	.79	.84	.87	.90	.93	.95	.97
3	.52	.67	.76	.80	.85	.90	.93	.95
4	.34	.54	.67	.73	.79	.86	.90	.93
5	.25	.43	.58	.66	.73	.82	.87	.91
6	-	.33	.49	.58	.68	.78	.84	.89
7	-	.25	.39	.50	.62	.74	.81	.86
8	-	-	.30	.43	.55	.70	.78	.84
9	-	-	.25	.36	.49	.65	.75	.82
10	-	-	-	.29	.43	.60	.71	.79
11	-	-	-	.25	.37	.55	.68	.76
12	-	-	-	-	.31	.50	.64	.74
13	-	-	-	-	.25	.45	.60	.71
14	-	-	-	-	-	.40	.56	.68
15	-	-	-	-	-	.35	.52	.65
16	-	-	-	-	-	.31	.48	.61
17	-	-	-	-	-	.25	.44	.58
18	-	-	-	-	-	-	.39	.54
19	-	-	-	-	-	-	.34	.51
20	-	-	-	-	-	-	.30	.47
22	-	-	-	-	-	-	.25	.40
24	-	-	-	-	-	-	-	.34
26	-	-	-	-	-	-	-	.25
28	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-

Schedules from Marshall & Swift.

This table is to be used as a guide only and is based on furniture and fixtures in average condition. The experienced appraiser will make any necessary adjustments based on his personal observation and knowledge.

DEPRECIATION GUIDELINES
 FURNITURE AND FIXTURES
 CATEGORY L---COMMERCIAL PERSONAL PROPERTY
 35% Floor

Typical Life Expectancy

Age	5 yrs	8 yrs	10 yrs	12 yrs	15 yrs	20 yrs	25 yrs	30 yrs
	<u>Percent Good</u>							
1	.85	.90	.92	.94	.95	.97	.98	.98
2	.69	.79	.84	.87	.90	.93	.95	.97
3	.52	.67	.76	.80	.85	.90	.93	.95
4	.35	.54	.67	.73	.79	.86	.90	.93
5	-	.43	.58	.66	.73	.82	.87	.91
6	-	.35	.49	.58	.68	.78	.84	.89
7	-	-	.39	.50	.62	.74	.81	.86
8	-	-	.35	.43	.55	.70	.78	.84
9	-	-	-	.36	.49	.65	.75	.82
10	-	-	-	.35	.43	.60	.71	.79
11	-	-	-	-	.40	.55	.68	.76
12	-	-	-	-	.37	.50	.64	.74
13	-	-	-	-	.35	.45	.60	.71
14	-	-	-	-	-	.35	.56	.68
15	-	-	-	-	-	-	.52	.65
16	-	-	-	-	-	-	.48	.61
17	-	-	-	-	-	-	.44	.58
18	-	-	-	-	-	-	.39	.54
19	-	-	-	-	-	-	.35	.51
20	-	-	-	-	-	-	-	.47
22	-	-	-	-	-	-	-	.40
24	-	-	-	-	-	-	-	.35
26	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-

Schedule from Marshall & Swift.

This table is to be used as a guide only and is based on furniture and fixtures in average condition. The experienced appraiser will make any necessary adjustments based on his personal observation and knowledge.

**DEPRECIATION GUIDELINES
MACHINERY AND EQUIPMENT
CATEGORY L---COMMERCIAL PERSONAL PROPERTY
25% Floor**

Typical Life Expectancy

<u>Age</u>	<u>5 yrs</u>	<u>8 yrs</u>	<u>10 yrs</u>	<u>12 yrs</u>	<u>15 yrs</u>	<u>20 yrs</u>	<u>25 yrs</u>	<u>30 yrs</u>
	<u>Percent Good</u>							
1	.85	.90	.92	.94	.95	.97	.98	.98
2	.69	.79	.84	.87	.90	.93	.95	.97
3	.52	.67	.76	.80	.85	.90	.93	.95
4	.34	.54	.67	.73	.79	.86	.90	.93
5	.25	.43	.58	.66	.73	.82	.87	.91
6	-	.33	.49	.58	.68	.78	.84	.89
7	-	.25	.39	.50	.62	.74	.81	.86
8	-	-	.30	.43	.55	.70	.78	.84
9	-	-	.25	.36	.49	.65	.75	.82
10	-	-	-	.29	.43	.60	.71	.79
11	-	-	-	.25	.37	.55	.68	.76
12	-	-	-	-	.31	.50	.64	.74
13	-	-	-	-	.26	.45	.60	.71
14	-	-	-	-	.25	.40	.56	.68
15	-	-	-	-	-	.35	.52	.65
16	-	-	-	-	-	.31	.48	.61
17	-	-	-	-	-	.27	.44	.58
18	-	-	-	-	-	.25	.39	.54
19	-	-	-	-	-	-	.34	.51
20	-	-	-	-	-	-	.30	.47
22	-	-	-	-	-	-	.26	.40
24	-	-	-	-	-	-	.25	.34
26	-	-	-	-	-	-	-	.28
28	-	-	-	-	-	-	-	.25
30	-	-	-	-	-	-	-	-

Schedule from Marshall & Swift.

This table is to be used as a guide only and is based on equipment in average condition. The experienced appraiser will make any necessary adjustments based on his personal observation and knowledge.

<u>Category</u>	<u>Item</u>	<u>Real</u>	<u>Personal</u>
Automotive Services	Pumps		<u>X</u>
	Tanks - Above Ground – Vertical	—	<u>X</u>
	Tanks - Above Ground - Horizontal		<u>X</u>
	Tanks - Under Ground		<u>X</u>
	Lifts		<u>X</u>
	Compressors		<u>X</u>
	Service Station Yard Lighting		<u>X</u>
Banks	Vaults	<u>X</u>	
	Vault Doors		<u>X</u>
	Safe Deposit Boxes		<u>X</u>
	Counters		<u>X</u>
	Night Depositories		<u>X</u>
	Windows - Drive-in		<u>X</u>
	Windows - Walk-up		<u>X</u>
	Surveillance System		<u>X</u>
	Safes		<u>X</u>
	Windows - Tellervue		<u>X</u>
Beauty Shop & Barber	Basin & sinks used in conjunction w/business		<u>X</u>
	Toilet Room Facilities	<u>X</u>	
Bowling Lanes	Lanes and returns		<u>X</u>
	Pinspotters		<u>X</u>
Carwashes	Equipment		<u>X</u>
	Related Plumbing, Piping & Wiring		<u>X</u>
Dry Cleaners	Permanent Type Heating	<u>X</u>	
Restaurants & Bars	Sink used in conjunction w/business operation	<u>X</u>	
	Equipment		<u>X</u>
Indoor Theaters	All equipment including screens and seats		<u>X</u>
Outdoor Theater	Screens		<u>X</u>
	Speakers, posts, and U.G. Wiring		<u>X</u>
	All concession stands and other permanent buildings	<u>X</u>	
Trailers/Campers	Rolling		<u>X</u>
	Mobile Homes - in trailer parks	<u>X</u>	
	Mobile Homes on permanent foundations on private lots	<u>X</u>	
Trailer Parks	Laundry bldg., bath houses, swimming pools	<u>X</u>	
	Sewer systems, water piping	<u>X</u>	
	Poles and lighting	<u>X</u>	
	Walks, driveways and parking areas	<u>X</u>	

GUIDELINES FOR CATEGORIZING REAL & PERSONAL PROPERTY

<u>Category</u>	<u>Item</u>	<u>Real</u>	<u>Personal</u>	
Building Components	Air Cond. - Central	<u>X</u>		
	Air Cond. - Package w/Duct Work	<u>X</u>		
	Air Cond. - Wall & Combinations	—	<u>X</u>	
	Coolers - Built in, where they are the primary function of the structure	<u>X</u>		
	Coolers - Built and free-standing	<u>X</u>		
	Coolers - Display Type	—	<u>X</u>	
	Doors - Automatic	<u>X</u>		
	Elevators	<u>X</u>		
	Escalators	<u>X</u>		
	Dumbwaiters	<u>X</u>		
	Man Lift	<u>X</u>		
	Sidewalk Lift	<u>X</u>		
	Sprinkler Systems	<u>X</u>		
	Boilers - Used primarily to supply heat for building	<u>X</u>		
	Boilers - Used primarily to supply power for production	—	<u>X</u>	
	Yard Items	Parking Lot Lighting	—	<u>X</u>
		Scales - Platform	—	<u>X</u>
Scales - Houses		<u>X</u>		
Scales - Axle Drive on		—	<u>X</u>	
Signs - Business (Attached to buildings)		—	<u>X</u>	
Signs - Business (free-standing)		—	<u>X</u>	
Signs - Advertising (billboards)		—	<u>X</u>	
Towers - Radio Station		—	<u>X</u>	
Towers - T.V. Stations		—	<u>X</u>	
Towers - Communication (Citizens band)		—	<u>X</u>	
Docks & Bulkheads		<u>X</u>		
Fencing (woven wire)		—	<u>X</u>	
Trackage		—	<u>X</u>	
Tunnels (Pedestrian)		<u>X</u>		
Incinerators		—	<u>X</u>	
Overhead walkways	<u>X</u>			
Special Items	Batch Plants (Structure & Equip.)	—	<u>X</u>	
	Free-standing bldgs. & yard items	<u>X</u>		
	Kilns	—	<u>X</u>	
	Silos - farms only	<u>X</u>		
	Processing Silos	—	<u>X</u>	
	Tanks - storage	—	<u>X</u>	
	Tanks - used in processing	—	<u>X</u>	
Grain Elevators	<u>X</u>			

<u>Category</u>	<u>Item</u>	<u>Real</u>	<u>Personal</u>
Swimming Pools	Above ground prefabricated	—	<u>X</u>
Commercial Greenhouses	Plastic on framing	<u>X</u>	
Apartments	Carpeting, installed and attached Built-ins (ranges, dishwashers, garbage disposals)	<u>X</u> <u>X</u>	
Photo Booth	Photomat, shutterbug, etc.	—	<u>X</u>
Docks	Levelers	—	<u>X</u>
Oil Bulk & Refining Plants	Oil Storage Tanks	—	<u>X</u>
	Piping	—	<u>X</u>
	Loading Racks (frame and canopy)	<u>X</u>	
Craneway	Integrated w/bldg. structure	—	<u>X</u>
	Independent of bldg. structure	—	<u>X</u>
	Crane motor and mechanism	—	<u>X</u>
Railroads	Land	<u>X</u>	
	Trackage	—	<u>X</u>
Golf Course	Land	<u>X</u>	
	Sprinklers - if built into land	<u>X</u>	
	Sprinklers - not built into land	—	<u>X</u>

INDUSTRIAL EQUIPMENT

Some industrial machinery requires substantial installation costs and this installation, i.e., foundations, piping, electrical, etc.--takes on an economic life of the process or the intended utility. This economic life may be different from the basic equipment's life. In this type of installation, the equipment is a fixture, which can be either real or personal dependent upon its current use.

Properties belonging to investor or cooperatively owned public utilities are appraised using the methodology described in the Utilities, Pipelines, and Railroads sections of the General Appraisal Manual of the State Property Tax Board.

COMPUTER ASSISTED PERSONAL PROPERTY APPRAISAL (CAPPA)

The CAPPA valuation process has two main objectives: 1) Analyze and adjust estimated asset cost with existing SIC models. 2) Develop new models for business classifications not previously integrated into CAPPA. For 2007 Van Zandt CAD will be utilizing the new computer system with its more sophisticated data capabilities to review for accuracy of SIC code, square footage, field data, and original cost information. This endeavor will require the input of a good deal of information into the computer system but should assist greatly in the creation and refinement of Models by using actual original cost data to derive a typical replacement cost new (RCN) per square foot for a specific category of assets. The RCN per square foot is depreciated by the estimated age using the depreciation table adopted for the tax year.

The data sampling process is conducted in the following order: 1) Prioritizing Standard Industrial Classification (SIC) codes for model analysis. 2) Compiling the data and developing the reports. 3) Field checking the selected samples. The models will be built and adjusted using internally developed software as opposed to the old manual calculations. The models will then be tested against the previous year's data. The typical RCN per square foot (or applicable unit) will then determined by a statistical analysis of the available data.

CAPPA model values are used in the general business personal property valuation program to estimate the value of new accounts for which no property owner's rendition is filed. Model values are also used to establish tolerance parameters for testing the valuation of property for which prior years' data exist or for which current year rendered information is available. The calculated current year value or the prior year's value is compared to the indicated model value by the valuation program. If the value being tested is within an established acceptable percentage tolerance range of the model value, the account passes that range check and moves to the next valuation step. If the account fails the tolerance range check, it is flagged for individual review. Allowable tolerance ranges may be adjusted from year to year depending on the analysis of the results of the prior year.

Vehicles

Value estimates for vehicles are provided by an outside vendor and are based on NADA published book trade in values, and there are also considerations available for high mileage and excessive usage. Vehicles that are not valued by the vendor are valued by an appraiser using percent good depreciation factors to develop present value or published guidelines.

Leased and Multi-Location Assets

Leased and multi-location assets are valued using the percent good depreciation factors to develop present value as above. If the asset to be valued in this category is a vehicle, then NADA trade in values are used. Assets that are not valued by the vendor are valued by an appraiser using the percent good depreciation factors to develop present value or published guides.

INDIVIDUAL VALUE REVIEW PROCEDURES

Office Review

Business Personal Property

A district valuation computer program exists in a mainframe environment and will be utilized in the future to identify accounts in need of review based on a variety of conditions. Property owner renditions, accounts with field or other data changes, accounts with prior hearings, new accounts, and SIC cost table changes will all be considered. The accounts will be processed by the valuation program and will pass or fail present tolerance parameters by comparing appraised values to prior year and model values. The appraisers will review accounts that fail the tolerance parameters.

PERFORMANCE TESTS

Ratio Studies

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

ADDITIONAL PERSONAL PROPERTY GUIDELINES AND INFORMATION

PERSONAL PROPERTY ADMINISTRATIVE GUIDELINES

A. Business Personal

1. Be sure you know the established guidelines;
2. Be sure to call on, personally, all accounts once every two (2) years, but call on those over \$20,000 every year; - *NOW CALLING ON ALL*
3. Be sure that consistency is applied in all appraisals by all appraisers; example: if underground tanks, regardless of age, are being appraised with lifetime approach of \$.20 a gallon, then everyone is to use \$.20 a gallon on all tanks;
4. On all big accounts (\$100,000 or more) be sure that you have certified documentation, if possible, for the inventory and other personal property that can be used if need be in appealing our state ratio study;
5. Be sure to leave a form memo with someone at the business, if you miss the necessary contact party, letting them know the value you placed on their property (make it high enough that you get their attention right away). Be sure to note on your record action taken;
6. Be sure to always date the record you were there and results of the visit such as OSR 3/1/00.
7. Never carry last year's value forward unless its under \$20,000; - *NO EXCEPTIONS NOW*
8. Renditions are not to be mailed nor used except on out of town owners, or for cases where you could not contact the owner after your form memo approach. We want a hands on approach to our personal property program; and
9. Use PTD Guidelines when no other information is available.

B. Rolling Stock

1. Be sure to update our schedules annually or as needed;
2. Be sure to contact permit owners in writing that have leased trucks and trailers to see who is to pay on what;
3. Be sure that you have the agreement in writing to prevent the permit owner from later coming back after the delinquent tax date and telling us that the owners are to pay. This must be finalized, period, in time for notices to be mailed to the proper person. Once we have documented the above, there will be no changes; and
4. Be sure that a good list is made of tools, equipment and other personal properties of all truck trailer owners, whether permit owner, or vehicle owner.

C. Other

Be sure that all other income producing property is located in your assigned area, such as dozers, dump trucks, maintainers, welding systems, etc. Unless it is exempted by law, locate, list, and appraise if it has value of \$2,000 or more.

D. Exemptions

1. Subchapter B. Exemptions;
2. Section 11.14(a) Household goods and personal effects tangible personal property not producing income;
3. Section 11.16(a) Farm Products; and
4. Section 11.161 Implements of farming and ranching. Implements of husbandry that are used in the production of farm and ranch products. Examples: tractors, farm trucks, hay baling equipment, fertilizer trucks and spreaders.

For further information on additional exemptions please refer to Subchapter B, of the Texas Property Tax Code.

E. Vehicles

List and value only those vehicles that belong to the business, i.e. not personal vehicles that are used in business occasionally.

CLASSIFICATION OF PERSONAL PROPERTY

**PROPERTY USE: CATEGORY L1
PERSONAL PROPERTY: COMMERCIAL**

WHICH PROPERTIES ARE CLASSIFIED IN CATEGORY L1?

Category L1 properties include the personal property of businesses that provide items for sale or services to the public.

Some examples of commercial personal property are as follows:

Clothing store property classified as L1 property includes all merchandise inventory, supplies, computers, cash registers, other moveable business equipment, and furniture and fixtures in the store.

Office building property classified as L1 property includes all furniture, fixtures, equipment supplies, and inventory located in the office building.

IMPORTANT NOTES IN CLASSIFYING COMMERCIAL PERSONAL PROPERTY

- Include all personal property of a commercial business;
- Do not include the real property of a business;
- Include commercial vehicles used for business purposes; and
- Include the value of boats or aircraft and other recreational vehicles owned by a commercial business.

CATEGORY L1 CLASSIFICATION QUESTIONS

Question: A local developer owns a Lear jet which is used for business trips. How is this aircraft classified?

Answer: The aircraft is considered a part of the business operation. Classify it as Category L1 property.

Question: An oil company owns a number of drilling rigs. How is this personal property classified?

Answer: An oil company is an industrial rather than commercial property. These properties are classified as Category L2 property.

Question: Is a distribution warehouse inventory for a manufacturer that distributes its goods classed as Category L1 property?

Answer: No. It is classed as Category L2 property as it is considered a part of the manufacturing operation.

SAMPLE RENDITION LETTER

RE: BUSINESS PERSONAL PROPERTY

Dear Property Owner:

As you know, the Van Zandt County Appraisal District is required by law to locate, list and appraise all business personal property located within our jurisdiction. For this reason we need you to render "fair market value" of said property as of January 1, 200_

The 78th Texas Legislature passed new property tax bills that have a major impact on reporting and rendering your property. The property tax code has always been very specific in its requirement that businesses render their business personal property but the new legislation thru Senate Bill 340 amends the property code to include penalties for failure to render. If a property owner fails to file a timely rendition as required by law, the appraisal district can assess a penalty equal to 10% of the taxes on the unrendered property. If a Court determines that a property owner has committed fraud or altered or destroyed evidence, an additional 50% penalty can be assessed. Senate Bill 340 also established a criminal offense of either a Class A misdemeanor or state jail felony for making a false statement on a rendition form under Section 37.10 of the Penal Code.

Your accounting records and/or Federal Income Tax Return are the most expedient means of getting this information. As you prepare to fill in requested information, please keep these points in mind:

1. Inventories - this figure should represent your year-ending physical inventory as reported to the I.R.S. Be sure to include all consigned goods.
2. Furniture, Fixtures, Machinery and Equipment - Original Cost will be factored by replacement cost index with depreciation applied based on Marshall & Swift's depreciation schedules with the floor being 25% good.
3. Vehicles (cars, trucks, trailer, etc.) - after you have listed all pertinent information including vehicle identification number (VIN), use average NADA wholesale values for your market value figure. If you do not have these figures the Appraisal District will place them in for you.

If you have any problems assembling this information feel free to call me at (903) 567-6171 extension 21. But please take time to fill in the complete information needed and return to me by April 15, 200_. I will review your rendition and if I have any questions I will call or come by. Also, if you have any leased equipment please supply the owner's name and address.

Be sure to check over your **Notice of Appraised Value** immediately when you receive it in the spring as it supplies information on your appraised value, a protest form (should you desire to protest) and an estimate of taxes for the year based on the previous years tax rate. Remember that there is a short time window in which to present an objection to the appraised value so be sure to review the Notice of Appraised Value immediately upon receipt.

Your rendition is an important part of the appraisal process and helps to protect your rights as a taxpayer. Your rendition form is your voice. Please do not hesitate to call our office if you have any questions. Office hours are Monday-Friday, 8:00 A.M. to 4:30 P.M.

Sincerely,

SAMPLE ALLOCATION OF VALUE RENDITION LETTER

Dear Property Owner:

Section 11.01 of the State Property Tax Code states that all business personal property that is used in the production of income is taxable unless exempt by law. This includes all vehicles, trucks, trailers, cars, aircraft, watercraft, etc.

Enclosed is a rendition form for your use in rendering your vehicles and other equipment that you owned as of January 1, 200_. Please return the completed form to our office as soon as possible but no later than April 15, 2002.

Due to the staggering of the registration of apportioned vehicles by the Texas Department of Transportation, we are unable to obtain the apportioned mileage from them in timely manner to apply to our rolls. Please send this information to us as soon as possible. Without this information, we will be forced to assess the total value of your vehicles and trailers. If you have any questions, please feel free to call 903/567-6171 extension 21.

Sincerely,

ON-SITE REVIEW MEMO

WHILE YOU WERE OUT

I stopped by to visit with you concerning your Business Personal Property for the 20__ tax year. I have probably estimated the value much too high since I did not get to visit with you. So, please call me so I can better understand what you might have. If I do not hear from you, then the below value estimate that I have placed on your business will be the value used for the 20__ tax roll.

Thank you.

Personal Property Appraiser

Inventory	\$
Furniture & Fixtures	\$
Machinery & Equipment	\$
Vehicles	\$
Other	\$
Please list other	

STANDARD INDUSTRIAL CLASSIFICATION CODE
(SIC)

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based, in general, on the Enterprise Standard Industrial Classification System authorized by the Regulatory and Statistical Analysis Division, Office of Information and Regulatory Affairs, Office of Management and Budget, to classify enterprises by type of activity in which they are engaged.

Code	Code	Code	
AGRICULTURE, FORESTRY, AND FISHING			
0120 Field crop.	Lumber and wood products:	3600 Household appliances.	
0150 Fruit, tree nut, and vegetable.	2415 Logging camps and logging contractors, sawmills, and planing mills.	3665 Radio, television, and communication equipment.	
0160 Horticultural specialty.	2430 Millwork, plywood, and related products.	3670 Electronic components and accessories.	
0200 Livestock.	2498 Other wood products, including wood buildings and mobile homes.	3698 Other electric equipment.	
0270 Animal specialty.	2500 Furniture and fixtures.	Transportation equipment:	
Agricultural services and forestry:			
0740 Veterinary services.	Paper and allied products:	3710 Motor vehicles and equipment.	
0750 Animal services, except veterinary.	2525 Pulp, paper, and board mills.	3725 Aircraft, guided missiles, and parts.	
0780 Landscape and horticultural services.	2599 Other paper products.	3730 Ship and boat building and repairing.	
0790 Other agricultural services.	Printing, publishing, and allied industries:	3738 Other transportation equipment.	
0800 Forestry.	2710 Newspapers.	Measuring and controlling instruments; photographic and medical goods, watches and clocks:	
Farms:			
Fishing, hunting, and trapping:	2720 Periodicals.	3815 Scientific instruments and measuring devices; watches, and clocks.	
0330 Commercial fishing, hatcheries, and preserves.	2735 Books, greeting cards, and miscellaneous publishing.	3845 Optical, medical, and ophthalmic goods.	
0370 Hunting, trapping, and game propagation.	2799 Commercial and other printing, and printing trade services.	3860 Photographic equipment and supplies.	
MINING			
1010 Iron ores.	Chemical and allied products:	3998 Other manufacturing products.	
1070 Copper, lead and zinc, gold and silver ores.	2815 Industrial chemicals, plastics materials, and synthetics.	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, SANITARY SERVICES	
1098 Other metal mining.	2830 Drugs.	Transportation:	
1150 Coal mining.	2840 Soap, cleaners, and toilet goods.	4000 Railroad transportation.	
Oil and gas extraction:			
1330 Crude petroleum, natural gas, and natural gas liquids.	2850 Paints and allied products.	Local and interurban passenger transit:	
1380 Oil and gas field services.	2898 Agricultural and other chemical products.	4121 Taxicabs.	
Nonmetallic minerals (except fuels) mining:			
1430 Dimension, crushed and broken stone; sand and gravel.	Petroleum refining and related industries (including those integrated with extraction):	4199 Other passenger transportation.	
1438 Other nonmetallic minerals, except fuels.	2910 Petroleum refining (including those integrated with extraction).	Trucking and warehousing:	
CONSTRUCTION			
General building contractors and operative builders:	2998 Other petroleum and coal products.	4210 Trucking, local and long distance.	
1510 General building contractors.	Rubber and misc. plastic products:	4289 Public warehousing and trucking terminals.	
1531 Operative builders.	3050 Rubber products, plastic footwear, hose, and belting.	Other transportation including transportation services:	
Heavy construction contractors:	3070 Miscellaneous plastic products.	4400 Water transportation.	
1511 Highway and street construction.	Leather and leather products:	4500 Transportation by air.	
1620 Heavy construction, except highway.	3140 Footwear, except rubber.	4600 Pipelines, except natural gas.	
Special trade contractors:	3198 Other leather and leather products.	4722 Passenger transportation arrangement.	
1711 Plumbing, heating, and air conditioning.	Stone, clay, glass, and concrete products:	4723 Freight transportation arrangement.	
1721 Painting, paperhanging, and decorating.	3225 Glass products.	4799 Other transportation services.	
1731 Electrical work.	3240 Cement, hydraulic.	Communication:	
1740 Masonry, stonework, and plastering.	3270 Concrete, gypsum, and plaster products.	4825 Telephone, telegraph, and other communication services.	
1750 Carpentering and flooring.	3298 Other nonmetallic mineral products.	4830 Radio and television broadcasting.	
1761 Roofing and sheet metal work.	Primary metal industries:	Electric, gas, and sanitary services:	
1771 Concrete work.	3370 Ferrous metal industries; miscellaneous primary metal products.	4910 Electric services.	
1781 Water well drilling.	3380 Nonferrous metal industries.	4920 Gas production and distribution.	
1790 Miscellaneous special trade contractors.	Fabricated metal products, except machinery and transportation equipment:	4930 Combination utility services.	
MANUFACTURING			
Food and kindred products:	3410 Metal cans and shipping containers.	4990 Water supply and other sanitary services.	
2010 Meat products.	3428 Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products.	WHOLESALE TRADE	
2020 Dairy products.	3430 Plumbing and heating, except electric and warm air.	Durable:	
2030 Preserved fruits and vegetables.	3440 Fabricated structural metal products.	5010 Motor vehicles and automotive equipment.	
2040 Grain mill products.	3460 Metal forgings and stampings.	5020 Furniture and home furnishings.	
2050 Bakery products.	3470 Coaling, engraving, and allied services.	5030 Lumber and construction materials.	
2060 Sugar and confectionary products.	3480 Ordnance and accessories, except vehicles and guided missiles.	5040 Sporting, recreational, photographic, and hobby goods, toys, and supplies.	
2081 Malt liquors and malt.	3490 Miscellaneous fabricated metal products.	5050 Metals and minerals, except petroleum and scrap.	
2098 Alcoholic beverages, except malt liquors and malt.	Machinery, except electrical:	5060 Electrical goods.	
2099 Bottled soft drinks and flavorings.	3520 Farm machinery.	5070 Hardware, plumbing, and heating equipment.	
2100 Tobacco manufacturers.	3530 Construction, mining and materials handling machinery, and equipment.	5083 Farm machinery and equipment.	
Textile mill products:			
2228 Weaving mills and textile finishing.	3540 Metalworking machinery.	5089 Other machinery, equipment, and supplies.	
2250 Knitting mills.	3550 Special industry machinery, except metal-working machinery.	5098 Other durable goods.	
2299 Other textile mill products.	3560 General industrial machinery.	Non-durable:	
Apparel and other textile products:			
2315 Men's and boys' clothing.	3570 Office, computing, and accounting machines.	5110 Paper and paper products.	
233 Women's and children's clothing.	3598 Engines and turbines, service industry machinery, and other machinery, except electrical.	5129 Drugs, drug proprietaries, and druggists' sundries.	
233 Hats, caps, millinery, fur goods, and other apparel and accessories.		5130 Apparel, piece goods, and notions.	
2390 Misc. fabricated textile products.		5140 Groceries and related products, except meats and meat products.	

Code	Code	Code
RETAIL TRADE	FINANCE, INSURANCE, AND REAL ESTATE	
Building materials hardware, garden supply, and mobile home dealers:	Banking:	Automotive repair and services:
5211 Lumber and other building materials dealers.	6000 Mutual savings banks.	7510 Automotive rentals and leasing, without drivers.
5231 Paint, glass, and wallpaper stores.	6060 Banking holding companies.	7520 Automobile parking.
5251 Hardware stores.	6090 Banks, except mutual savings banks and bank holding companies.	7531 Automobile top and body repair shops.
5251 Retail nurseries and garden stores.		7538 General automobile repair shops.
5271 Mobile home dealers.	Credit agencies other than banks:	7539 Other automobile repair shops.
	6120 Savings and loan associations.	7540 Automobile services, except repair.
General merchandise:	6140 Personal credit institutions.	Miscellaneous repair services:
5331 Variety stores.	6150 Business credit institutions.	7622 Radio and TV repair shops.
5393 Other general merchandise stores.	6199 Other credit agencies.	7628 Electrical repair shops, except radio and TV.
Food stores:	Security, commodity brokers, dealers, exchanges, and services:	7641 Upholstery and furniture repair.
5411 Grocery stores.	6212 Security underwriting syndicates.	7680 Other miscellaneous repair shops.
5420 Meat and fish markets and freezer provisioners.	6218 Security brokers and dealers, except underwriting syndicates.	Motion pictures:
5431 Fruit stores and vegetable markets.	6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.	7812 Motion picture production, distribution, and services.
5441 Candy, nut, and confectionery stores.		7830 Motion picture theaters.
5451 Dairy products stores.	Insurance:	Amusement and recreation services:
5460 Retail bakeries.	6355 Life insurance.	7920 Producers, orchestras, and entertainers.
5490 Other food stores.	6358 Mutual insurance, except life or marine and certain fire or flood insurance companies.	7932 Billiard and pool establishments.
Automotive dealers and service stations:	6359 Other insurance companies.	7933 Bowling alleys.
5511 New car dealers (franchised).	6411 Insurance agents, brokers, and services.	7980 Other amusement and recreation services.
5521 Used car dealers.	Real estate:	Medical and health services:
5531 Auto and home supply stores.	6511 Real estate operators (except developers) and lessors of buildings.	8011 Offices of physicians.
5541 Gasoline service stations.	6516 Lessors of mining, oil, and similar property.	8021 Offices of dentists.
5551 Boat dealers.	6518 Lessors of railroad property and other real property.	8031 Offices of osteopathic physicians.
5561 Recreational vehicle dealers.	6531 Real estate agents, brokers, and managers.	8041 Offices of chiropractors.
5571 Motorcycle dealers.	6541 Title abstract offices.	8042 Offices of optometrists.
5599 Aircraft and other automotive dealers.	6552 Subdividers and developers, except cemeteries.	8043 Registered and practical nurses.
Apparel and accessory stores:	6553 Cemetery subdividers and developers.	8050 Nursing and personal care facilities.
5611 Men's and boys' clothing and furnishings.	6599 Other real estate.	8060 Hospitals.
5621 Women's ready-to-wear stores.	6611 Combined real estate, insurance, loans, and law offices.	8071 Medical laboratories.
5631 Women's accessory and specialty stores.	Holding and other investment companies:	8072 Dental laboratories.
5641 Children's and infants' wear stores.	6742 Regulated investment companies.	8098 Other medical and health services.
5651 Family clothing stores.	6743 Real estate investment trusts.	Other services:
5661 Shoe stores.	6744 Small business investment companies.	8111 Legal services.
5681 Furriers and fur shops.	6749 Holding and other investment companies, except bank holding companies.	8200 Educational services.
5699 Other apparel and accessory stores.		8911 Engineering and architectural services.
Furniture, home furnishings, and equipment stores:	SERVICES	8932 Certified public accountants.
5712 Furniture stores.	Hotels and other lodging places:	8933 Other accounting, auditing, and bookkeeping services.
5713 Floor covering stores.	7012 Hotels.	8999 Other services, not elsewhere classified.
5714 Drapery, curtain, and upholstery stores.	7013 Motels, motor hotels, and tourist courts.	TAX-EXEMPT ORGANIZATIONS
5719 Home furnishings, except appliances.	7021 Rooming and boarding houses.	9002 Church plans making an election under section 410(d) of the Internal Revenue Code.
5722 Household appliance stores.	7032 Sporting and recreational camps.	9319 Other tax-exempt organizations.
5732 Radio and television stores.	7033 Trailer parks and camp sites.	9904 Governmental instrumentality or agency.
5733 Music stores.	7041 Organizational hotels and lodging houses on a membership basis.	
Eating and drinking places:	Personal services:	
5812 Eating places.	7215 Coin-operated laundries and dry cleaning.	
5813 Drinking places.	7219 Other laundry, cleaning, and garment services.	
Miscellaneous retail stores:	7221 Photographic studios, portrait.	
5912 Drug stores and proprietary stores.	7231 Beauty shops.	
5921 Liquor stores.	7241 Barber shops.	
5931 Used merchandise stores.	7251 Shoe repair and hat cleaning shops.	
5941 Sporting goods stores and bicycle shops.	7261 Funeral services and crematories.	
5942 Book stores.	7299 Miscellaneous personal services.	
5943 Stationery stores.	Business services:	
5944 Jewelry stores.	7310 Advertising.	
5945 Hobby, toy, and game shops.	7340 Services to buildings.	
5946 Camera and photographic supply stores.	7370 Computer and data processing services.	
5947 Gift, novelty, and souvenir shops.	7392 Management, consulting, and public relations services.	
5948 Luggage and leather goods stores.	7394 Equipment rental and leasing.	
5949 Sewing, needlework, and piece goods stores.	7399 Other business services.	
5961 Mail order houses.		
5962 Merchandising machine operators.		
5963 Direct selling organizations.		
5982 Fuel and ice dealers (except fuel oil and bottle gas dealers).		
5983 Fuel oil dealers.		
5984 Liquefied petroleum gas (bottled gas).		
5992 Florists.		
5993 Cigar stores and stands.		
5994 News dealers and newsstands.		
5995 Other miscellaneous retail stores.		

BUSINESS PERSONAL PROPERTY RENDITIONS

CONFIDENTIAL

BUSINESS PERSONAL PROPERTY RENDITION OF TAXABLE PROPERTY

Return this form to:

VAN ZANDT COUNTY APPRAISAL DISTRICT, P. O. BOX 926, CANTON, TEXAS 75103
PHONE NO. 903/567-6171 FAX NO. 903/567-6600

ACCOUNT NO.

PARCEL NO.

NAME:
ADDRESS:
ADDRESS:
CITY, STATE ZIP:
PHONE:

LOCATION ADDRESS:
CITY, STATE & ZIP CODE:

AGENT NAME & ADDRESS:
CITY, STATE & ZIP CODE:
PHONE/FAX NO.:

1. TEXAS LAW REQUIRES THAT YOU COMPLETE AND RETURN THIS FORM BY APRIL 15TH. This rendition covers property you own or manage and control as a fiduciary on January 1 of this year. You must file this rendition with the County Appraisal District after January 1 and not later than April 15 of this year. On written request, the chief appraiser must extend the deadline to May 15. You may receive an additional 15-day extension if you request it in writing and show good cause for the extension.

The chief appraiser may request, either in writing or by electronic means that you provide a statement containing supporting information indicating how the value rendered was determined. The statement must:

- a. summarize information sufficient to identify the property including the physical and economic characteristics relevant to the opinion of value, if appropriate, and the source of the information used;
b. state the effective date of the opinion of value; and
c. explain the basis of the value rendered. If your business has 50 or less employees, you may base the value estimate on the depreciation schedules used for federal income tax purposes.

You must deliver the statement within 21 days of the request.

If the chief appraiser denies an exemption or an exemption applicable to a property on January 1 terminates during the tax year, you must file a rendition form within 30 days after the termination.

PART 1. GENERAL BUSINESS INFORMATION

2. (Optional) Business Type is (check one) [] Individual or sole proprietorship [] Partnership [] Corporation
3. (Optional) Area occupied at this location (sq. ft) 4. (Optional) [] Leased space [] Owned space 5. (Optional) Sales Tax Permit:
6. (Optional) Please provide this information if the business has closed, been sold, or moved to a new location:
a. Please check one: [] Business closed [] Business sold [] Business moved
b. Date business was closed, sold, or moved
c. Name, Address, and Phone Number of Buyer
d. Location to which business was moved

In completing your rendition, state law provides you may either provide a good faith estimate of the market value of the property rendered or the cost of the property when purchased and the year of acquisition. If your good faith estimate of the total value of your property is less than \$20,000, you only need to render a general description of the property and its physical location or taxable situs (Part 2 below). Note, state law also provides the chief appraiser may require you to provide a statement substantiating the information reported in this form. If the chief appraiser notifies you in writing that you must do so, you must file the statement within 21 days of the date you receive the request (this applies only to rendered property with a value over \$20,000).

Market value: For business assets other than inventory, market value is the price that the property would sell for on January 1, 2005 if held on the open market for a reasonable amount of time with both buyer and seller knowing all the characteristics of the property and the limitations on its use and neither party was in a position to take advantage of the other. For inventory market value is the price for which the inventory would sell as a unit to a buyer who would continue the business.

If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under section 37.10 Penal Code. Failure to file a timely rendition as required by law, the appraisal district can assess a penalty equal to 10% of the taxes on the unrendered property. If a court finds that a property owner has committed fraud or altered or destroyed evidence, an additional 50% penalty can be assessed.

PART 2. GENERAL DESCRIPTION OF BUSINESS ASSETS

1 Give location of assets if different from the location above:
Please describe the general types of assets you own (inventory, merchandise, parts, tools, supplies, office equipment, trucks, trailers, etc.)
3 What do you estimate to be the total market value of your business assets (see the definition of market value above)?
[] \$20,000. Or more (optional) [] Under \$20,000. (optional):

PART 5. LEASED, LOANED, CONSIGNED, OR RENTED PERSONAL PROPERTY

List below any property that is leased, loaned, consigned, or rented to you, regardless of tax liability. If necessary, attach additional sheets. If you have none, please write "NONE".

Name, Address, Phone # of Owner	Description	Selling Price if Stated in Lease (Optional)	Annual Rent (Optional)

PART 6. Automobiles, trucks, buses

VEHICLES & AIRCRAFT

If the property location is different from location listed on page one, please indicate the location on an attached sheet.

Year	Make and Model	(Optional) Vehicle Identification Number (Vin)	(Optional) Mileage on January 1st	Good Faith Estimate of Value	Or Historical Cost When New	Year When Acquired

SPECIAL EQUIPMENT MOUNTED ON VEHICLES ABOVE

Year	Make and Model	(Optional) Vehicle Identification Number (Vin)	(Optional) Mileage on January 1st	Good Faith Estimate of Value	Or Historical Cost When New	Year When Acquired

PART 7. SIGNATURE AND AFFIRMATION

Are you the property owner, an employee of the property owner, or an employee of a property owner acting on behalf of an affiliated entity of the property owner? YES NO

This form must be signed and dated. By signing this document you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you checked "Yes" above, sign and date on the first signature line below. No notarization is required.

Signature

**SIGN
HERE**

Date _____

If you checked "No" above, you must complete the following:

I swear that the information provided on this form is true and correct to the best of my knowledge and belief.

Signature

**SIGN
HERE**

Date _____

Subscribed and sworn before me this _____ day of _____, 2_____.

Notary Public
Notary Public, State of Texas



LEASED PERSONAL PROPERTY RENDITION

REPORT OF LEASED PERSONAL PROPERTY

This rendition covers property you owned on January 1 of this year. You must file this rendition with your county appraisal district after January 1 and not later than April 15 of this year. You may ask for additional time and it may be granted if you can show good cause to the chief appraiser.

Appraisal district name SAN ZANDT COUNTY APPRAISAL DISTRICT	Tax year January 1, 2002
--	-----------------------------

Present mailing address (number and street) P O BOX 926	
City, town or post office, state, ZIP code CANTON TX 75103	Phone (area code and number) (903) 567-6171

Business name	
Present mailing address (number and street)	
City, town or post office, state, ZIP code	Phone (area code and number)

When required by the chief appraiser, a person shall file a report listing the name and address of each owner of property that is in his possession or management on January 1 by bailment, lease, consignment or other arrangement. (Tex. Property Tax Code, Sec. 22.04(a)).

<u>Name</u>	<u>Address</u>

I affirm that the information contained in this report is accurate and complete to the best of my knowledge and belief.

Company name	Title
--------------	-------

Are you the property owner, an employee of the property owner, or acting on behalf of an affiliated entity of the property owner ?
 Yes No

The application must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you checked 'YES' above, sign and date the application.

sign here >> _____ **Date** _____

If you checked 'NO' above, you must complete the following:
 I swear that the information provided on this form is true and accurate.

sign here >> _____ **Date** _____

I attest that the individual signing above subscribed and swore to the accuracy and truth of the information provided on this form.
 before me, this the _____ day of _____, _____

Notary Public

Section 22.26 of the Property Tax Code states :

- (a) Each rendition statement or property report required or authorized by this chapter must be signed by an individual who is required to file the statement or report.
- (b) When a corporation is required to file a statement or report, an officer of the corporation or an employee or agent who has been designated in writing by the board of directors or by an authorized officer to sign in behalf of the corporation must sign the statement or report.

RENDITION OF
PROPERTY QUALIFIED
FOR
ALLOCATION OF VALUE

Year
2006

RENDITION OF PROPERTY QUALIFIED FOR ALLOCATION OF VALUE

VAN ZANDT COUNTY APPRAISAL DISTRICT

903-567-6171

P. O. BOX 926 CANTON, TEXAS 75103

This rendition covers property you owned on January 1 of this year. You must file the completed rendition after January 1 and not later than April 15 of this year. You may ask for additional time and it may be granted if you can show good cause to the chief appraiser. Be sure to attach any additional documents requested.

Step 1: Owner's name and address

Owner's name:

Present mailing address (number and street):

City, town or post office, state, ZIP code

phone (area code and number)

Owner is a (n): (check Individual Association Corporation Nonprofit corporation please):

Step 2: If your property is an aircraft or fleet of aircraft:

Complete Schedule A-1: aircraft information: Check if attached:

Step 3: If your property is a vessel or fleet of vessels:

Complete Schedule A-2: vessel information: Check if attached:

Step 4: If your property is a motor vehicle or fleet of motor vehicles:

Complete Schedule A-3: motor vehicle information information: Check if attached: [XX_] SEE ATTACHED

Step 5: If your property is equipment not listed above:

Complete Schedule A-4: miscellaneous property. Check if attached:

Step 6: Sign the rendition:

On behalf of (name of organization)

Title:

Are you the property owner, an employee of the property owner, or acting on behalf of an affiliated entity of the property owner? Yes No

The application must be signed and dated. By signing this document, you attest that the information contained on it is true and correct to the best of your knowledge and belief. If you checked "Yes" above, sign and date the application.

Sign here} Signature: _____

Date _____

If you checked "No" above, you must complete the following: I swear that the information provided on this form is true and accurate.

Sign here} Signature: _____

Date _____

I attest that the individual signing above subscribed and swore to the accuracy and truth of the information provided on this form before me, this the _____ day of _____, _____.

Notary Public

SCHEDULE A-3: MOTOR VEHICLES

A "situs state" is one in which the motor vehicle was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months or which has levied a property tax on the vehicle for this year.

Make and model of vehicle	I. D. Number	other situs states	Miles traveled in other situs states	Miles traveled in Texas	Texas base for this vehicle	Year placed in service	Original cost	Optional: current value

Continue on additional sheets as needed

SCHEDULE A-4: EQUIPMENT

A "situs state" is one in which the equipment was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months or which has levied a property tax on the equipment for this year.

Type, make and model of item	I.D. Number	Other situs state(s)	Total time in other situs states	Total time in Texas	Texas base for this equipment	Year placed in service	Original cost	Optional: current value

SCHEDULE A-2: VESSELS

A "situs state" is one in which the vessel was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months or which has levied a property tax on the vessel for this year.

Make and model of vessel	I.D. Number	Other situs state(s)	Port days in other situs states	Port days in Texas	Texas base for this vessel	Year placed in service	Original cost	Optional: current value

SCHEDULE A-1: COMMERCIAL AIRCRAFT

A "situs state" is one in which the aircraft was continually used in the past 12 months, or was present on the state's lien date, or in which the owner was domiciled in the past 12 months or which has levied a property tax on the aircraft for this year. Texas situs is the owner-carrier's principal office in Texas or, if there is no principal office in Texas, the Texas airport from which the carrier makes the highest number of Texas revenue departures. A revenue departure is a departure made for the purpose of transporting cargo, passengers or equipment for others for consideration and for which the aircraft is economically employed as it moves from point to point.

Type, make and model of item	I.D. Number	Other situs state(s)	Total number of revenue departures from Texas airports in the preceding year	Texas situs	Year placed in service	Original cost	Optional: current fair market value

**SPECIAL INVENTORY DECLARATION
&
MONTHLY SALES STATEMENT FORMS**

RETAIL MANUFACTURED HOUSING INVENTORY DECLARATION

YEAR
Phone (area code and number)
Phone (area code and number)

Send original to: Appraisal District name and address

Send copy to: County name and address

INSTRUCTIONS: If you own an inventory subject to the provisions of Sec. 23.127, Tax Code, you must file this retail manufactured housing inventory declaration with the chief appraiser and a copy with the county tax assessor-collector not later than February 1 of each year. If you were not in business on January 1, you must file this statement not later than 30 days after starting business. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day during which you fail to comply is a separate offense.
SEE BACK OF FORM FOR MORE INFORMATION ON FILING AND PENALTIES.

Step 1: Owner's name and address	Owner's name	
	Current mailing address (number and street)	
	City, town or post office, state, ZIP code	Phone (area code and number)
	Person completing application	Title

Step 2: Required information about the business	Name of each business at one location (attach additional pages if necessary)
	Address of this location (street, number, city, state and ZIP code + 4) (attach additional pages if necessary)
	Retailer's License Number(s) issued by the Texas Department of Housing and Community Affairs (attach additional pages if necessary)

Step 3: Information about the business	Give appraisal district account number if available, or attach tax bill or copy of appraisal or tax office correspondence concerning this account (attach additional pages if necessary).	Step 4: Ownership statement	<p>_____ (Owner's name) is the owner of a retail manufactured housing inventory.</p>
	Starting date of business, if not in business on January 1st of this year.		

Step 5: Breakdown of sales and sales amounts	Breakdown of sales (number of units sold) for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.		
	Net retail manufactured housing inventory	Retailer sales	Subsequent sales
	Breakdown of sales amounts for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.		
	Net retail manufactured housing inventory	Retailer sales	Subsequent sales
	\$	\$	\$

Step 6: Market value of your retail manufactured housing inventory	State the market value of your retail manufactured housing inventory for the current tax year, as computed under Sec. 23.127, Tax Code (total annual sales from the retailer's manufactured housing inventory for the previous 12-month period corresponding to the prior tax year divided by 12 equals market value). If you were not in business for the entire 12-month period, report the number of months you were in business and the total number of sales for those months. The chief appraiser will determine your inventory's market value.	
	Retail Manufactured Housing Inventory Sales for Prior Year \$ _____ + 12 = _____	Market Value for Current Tax Year

Step 7: Sign the form	sign here <input type="text"/> Authorized signature	Date
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.	

INSTRUCTIONS FOR COMPLETING

Retail Manufactured Housing Inventory Declaration

Filing deadlines: You must file this declaration not later than February 1 each year. If you were not in business for the entire year, you must file this declaration not later than 30 days after starting your business. Be sure to keep a completed copy for your files and a blank copy of the form for next year's filing.

Filing places: You must file the original completed declaration with the county appraisal district's chief appraiser. You must file a copy of the original with the county tax assessor-collector. The addresses and phone numbers for both offices are at the top of the form.

Filing penalties: Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney, county attorney, chief appraiser or person designated by the chief appraiser shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$1,000 for each month or part of a month in which this declaration is not filed after it is due.

Review of records: The chief appraiser may examine your books and records for (1) the document issued by Texas Department of Housing and Community Affairs for your retailer's licensing number; (2) documents to determine if this declaration applies to you; and (3) sales records to check information on this declaration. To examine your records, the chief appraiser must deliver personally a written request to your records' custodian. You have at least 15 days to respond to the request, or you may seek court action for relief from complying with the request. Failure to comply with the request is a misdemeanor punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate violation.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location required by the inventory declaration (not of the owner).

Step 2: Required information about the business. Give the name of the business if different from the corporation or individual's name. The address here is the actual physical location of the business.

Step 3: Information about the business. Include your business' account number from the appraisal district's notice of appraised value. Give the date your business opened if not in business January 1 of this year.

Step 4: Ownership statement. Give the owner's name.

Step 5: Breakdown of sales and sales amounts. Complete the boxes on number of sales and sales amounts for the preceding year. The top row of boxes is the number of units sold in each category. The bottom row of boxes is the dollar amount sold in each category. The categories include:

Retail manufactured housing inventory - all units of manufactured housing held for sale at retail. A "mobile home" has the meaning assigned to that term by the Texas Manufactured Housing Standards Act (Article 5221f, Vernon's Texas Civil Statutes). A "HUD-code manufactured home" has the meaning assigned to that term by Section 3 of the Act. "Manufactured housing" is a HUD-code manufactured home or a mobile home as each would customarily be held by a retailer in the normal course of business in a retail manufactured housing inventory.

Retailer sales - sales of manufactured housing to another retailer.

Subsequent sales - retailer-financed sales of manufactured housing that, at the time of sale, have retailer financing from your manufactured housing inventory in this same calendar year. The first sale of a retailer-financed unit is reported as a manufactured housing inventory sale, with sale of this same unit later in the year classified as a subsequent sale.

Net retail manufactured housing inventory - manufactured housing inventory less retailer sales and subsequent sales.

Step 6: Market value of your manufactured housing inventory. Enter the dollar sales amount in the net retail manufactured housing inventory breakdown (see Step 5, the first box in the second row) and divide by 12 to yield your market value for this tax year. If you were not in business for the entire preceding year, the chief appraiser will determine your inventory's market value using the sales information that you report in Step 5.

Step 7: Sign the form. Sign and enter the date if you are the person completing this declaration.



RETAIL MANUFACTURED HOUSING INVENTORY TAX STATEMENT

MONTH & YEAR	Page _____ of pages _____
Send original with payment to: County Tax Office name and address	
Phone (area code & number)	
Send copy to: Appraisal District name and address	
Phone (area code & number)	

Step 1: Owner's name and address	Owner's name	Owner's phone (area code & number)	Step 2: Information about the business	Give appraisal district account number if available or attach tax bill or copy of appraisal or tax office correspondence concerning your account. If unavailable, give the street address at which the property is located.
	Current mailing address (number and street)			Name of each business
	City, town or post office, state, ZIP code			Account number
	Person completing statement	Title		Inventory location (number, street, city, state, ZIP code + 4)

Step 3: Provide the following information about each unit sold during the reporting month (continue on additional sheets as needed).	Description of Unit of Manufactured Housing Sold				Purchaser's Name	Type of Sale ¹ (See back of page for footnotes.)	Sales Price ²	Unit Property Tax ³
	Date of Sale	Model Year	Make	Unit of Manufactured Housing Identification/Serial Number				
Total for this page only								

Unit property tax factor you used _____	Your Retailer License Number _____	Total Unit Property Tax this month ⁴
---	------------------------------------	---

Provide these totals on last page only.

Step 4: Total Sales	Breakdown of sales (number of units sold) for this month		
	Net retail manufactured housing inventory	Retailer Sales	Subsequent Sales
	Breakdown of sales amounts for this month		
	Net retail manufactured housing inventory	Retailer Sales	Subsequent Sales
\$	\$	\$	

Step 5: Sign and date the statement on last page only	Signature	Date
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.	

Manufactured Housing Retailer's Inventory

Steps to Calculate, Report and Pay Retailer's Inventory Property Taxes:

Step 1 - A retailer files two forms.

File the *Retail Manufactured Housing Inventory Declaration*.

- * How often to file? File one declaration per year.
- * When to file? File each January, between January 1 and 31.
- * Where to file? File with the county appraisal district and send a copy to the county tax office.
- * What if a new dealer? File declaration within 30 days of opening business.

File the *Retail Manufactured Housing Inventory Tax Statement*.

- * How often to file? File 12 statements per year.
- * When to file? File each month by the 10th of the following month.
For example, file January inventory tax statement by February 10th.
- * Where to file? File with the county tax office, including a check for prepayment of taxes.
Send copy of form to county appraisal district.
- * What if a new dealer? File each month but do not send any prepayment of taxes.

Step 2 - The retailer reports current year's inventory market value.

Complete the following items on the *Retail Manufactured Housing Inventory Declaration*.

1. Breakdown of sales for prior year (January - December),
2. Breakdown of sales amounts for prior year (January - December),
3. Other general information about the retail business — mailing address, name, and business location.

Divide sales amounts for inventory sales by 12 for current year's market value.

- * The current year's tax bills received in October will be based on this market value and the current year's tax rates.
- * Inventory's market value is not the value of the retail manufactured homes on January 1 but an average of regular monthly inventory sales from the preceding year.

Step 3 - A retailer pays a prepayment of taxes.

Calculate the unit property tax factor.

- * Find the aggregate tax rate by adding the preceding year's tax rates for each taxing unit that taxes the retail business. Look either at the preceding year's tax bills or call the county tax collector. Every property is taxed by a county and by a school district. It also may be taxed by a city and other special districts (such as a junior college and/or hospital district, depending on where the business is located).

Example of 1997 tax rates:

County tax rate = \$.40
School tax rate = \$ 1.40
City tax rate = \$.60
Special district = \$.05
Aggregate rate = \$ 2.45 per \$100 of value.

- * Divide the aggregate tax rate by 12 for a tax rate per month.
Example: $\$2.45 / 12 = \$.20417$ per \$100 of value.
- * Divide the aggregate tax rate per month by \$100 for a tax rate per \$1 of sales price.
Example: $\$.20417 / \$100 = \$.0020417$ rate per \$1 (unit property tax factor).
- * Change the unit property tax factor each January to use the preceding year's tax rates.
Example: Use the 1997 adopted rates to determine the unit property tax factor for January through December 1998.

RETAIL MANUFACTURED HOUSING INVENTORY

CHAPTER 23, PROPERTY TAX CODE

1/1/98 APPRAISAL METHOD	COMMENTS
Section 23.127, Tax Code.	New section to the Tax Code.
New method defined as "retail manufactured housing inventory."	Similar provisions as in Tax Code for motor vehicle and boat dealers.
Retail manufactured housing inventory includes all manufactured homes that a retailer holds for sale at retail.	Inventory includes both new and used manufactured homes.
Manufactured housing retailer:	
<i>Retailer</i> defined as a person engaged in the business in this state of selling manufactured housing at retail, and defined by the Texas Manufactured Housing Standards Act (Article 5221f, Vernon's Texas Civil Statutes).	<i>Retailer</i> does not include a person who predominantly sells to other retailers. The chief appraiser shall appraise this inventory based on Section 23.12, the regular inventory appraisal process.
A retailer is presumed to be a retailer on January 1 if the retailer sold manufactured home to a person (other than another retailer) during the 12-month period ending on December 31 of the preceding year.	A retailer cannot claim that there was no inventory on hand on January 1 of the current tax year to escape taxation under this new system.
New retailer after January 1 files a "Special Inventory Declaration" within 30 days of business opening and also files "Monthly Tax Statement" for the following months but sends no prepayment of taxes.	See below for more information on the forms.
Chief appraiser may examine retailer's books and records, if he or she asks in writing, delivers request personally to the record's custodian at the business location and gives 15 days to retailer to respond [Subsection (g)]. Records include: 1. document of retailer's license number issued by the Texas Department of Housing and Community Affairs (TDHCA), 2. documents to ascertain applicability of law and 3. sales records.	Unlike the motor vehicle inventory, there is no penalty clause referring to this Subsection (g) provision on access to a retailer's records. A penalty clause refers to Subsection (f) for a retailer who fails to file the annual declaration. Retailer has right to seek judicial relief from complying with the request to examine books and records.
Retail manufactured housing inventory defined:	
<i>Manufactured home</i> and <i>manufactured housing</i> , defined by the Texas Manufactured Housing Act, means a HUD-code manufactured home or mobile home and collectively means and refers to both.	Manufactured homes are titled and registered with the TDHCA.
Manufactured home inventory excludes: 1. sales to other retailers, 2. subsequent sale(s) of the same manufactured home by the same retailer.	These manufactured home sales do not have a prepayment of tax. Fleet sales are not included in this process, different for car, boat and heavy equipment dealers.
A retailer's <i>subsequent sale(s)</i> of a manufactured home is the additional sale of the same home that the retailer has reported as a retailer-financed sale in the same calendar year.	A retailer-financed sale is one in which the seller is the sole lender in the transaction and can enforce the loan agreement terms.

Retail Manufactured Housing Inventory . . . Continued from page 11

Unit property tax factor is the total prior year's tax rates for retailer's location on January 1, divided by 12, divided by 100 to obtain a tax rate per \$1 of sales price.	Tax rates change each January 1.
Retailer pays prepayment to escrow account for all sales except retailer-to-retailer sales and subsequent sales of same manufactured home by same retailer.	Prepayment sent monthly with the monthly tax statement.
Retailer who purchases an existing retail manufactured housing business may agree to continue to pay monthly to the escrow account of the January 1 retailer, by written contract with the January 1 retailer. The two retailers jointly notify the chief appraiser and county collector for changing the records.	Purchaser is not required to file the annual declaration until January of the next tax year. The selling dealer is not relieved of the tax liability.
Retailer with no inventory on January 1 files monthly statements for each month in business but does not assign a unit property tax or remit money to the collector, unless retailer has a written agreement with another retailer.	See above about the purchase of an existing retail manufactured housing business.
Penalties regarding the monthly statement:	
Retailer pays 5 percent late payment penalty with another 5 percent after 10th day late.	This late penalty is enforced by the county collector, collector's agent or the county/district attorney. This penalty is in addition to delinquent tax penalties applied on and after February 1.
Non-filing of monthly tax statement is misdemeanor with \$100 per day fine.	Each day of non-filing of the statement is a separate offense.
Tax lien attaches to retailer's business personal property to secure payment of penalties above. Retailer forfeits a penalty of \$500 for each month the monthly tax statement is not filed.	County's district attorney, criminal district attorney, county attorney, county tax collector, or the collector's designee shall collect the \$100 and \$500 penalties in the name of the county tax collector.
Fines and penalties collected are deposited in the county depository to the credit of the general fund.	Penalty collected is the sole property of the collector, may not be used by an entity other than the collector and may not be used to reduce the collector's annual appropriation.
Disbursements:	
County collector uses escrow interest to offset administrative costs. The annual appropriation to the county collector may not be reduced for this interest.	
Taxing units send copies of retailers' inventory tax bills to county collector.	Taxing units send original tax bills to the retailers.
County collector applies escrow to total bill, sends taxes to units and sends receipt to retailer.	The retailer may not withdraw funds in the escrow account.
If an escrow is insufficient, the collector remits partial payment to units and sends retailer an updated bill with partial pay receipt.	
County collector has until February 15 to remit escrow funds to the taxing units.	
County collector is not required to collect delinquent taxes on these accounts, unless the county collector is the unit's collector by law or contract.	Retailer must pay any additional tax above escrow account by January 31 to avoid regular penalty and interest for delinquent taxes.

DEALER'S MOTOR VEHICLE INVENTORY DECLARATION / CONFIDENTIAL

YEAR	
Send original to: Appraisal District name and address	Phone (area code and number)
Send copy to: County Tax Office name and address	Phone (area code and number)

INSTRUCTIONS: If you own an inventory subject to the provisions of Sec. 23.121, Tax Code, you must file this dealer's motor vehicle inventory declaration with the chief appraiser and a copy with the county tax assessor-collector not later than February 1 of each year. If you were not in business on January 1, you must file this statement not later than 30 days after starting business. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day during which you fail to comply is a separate offense.
SEE BACK OF FORM FOR MORE INFORMATION ON FILING AND PENALTIES.

Step 1: Owner's name and address	Owner's name	
	Current mailing address (number and street)	
	City, town or post office, state, ZIP code	Phone (area code and number)
	Person completing application	Title

Step 2: Required information about the business	Name of each business at one location (attach additional pages if necessary)
	Address of this location (street, number, city, state and ZIP code + 4) (attach additional pages if necessary)
	Owner's general distinguishing number(s) (GDN) issued by the Texas Department of Transportation (attach additional pages if necessary)

Step 3: Information about the business	Give appraisal district account number if available, or attach tax bill or copy of appraisal or tax office correspondence concerning this account (attach additional pages if necessary).	Step 4: Ownership statement	_____ (Owner's name)
	Starting date of business, if not in business on January 1st of this year.		is the owner of a dealer's motor vehicle inventory.

Step 5: Breakdown of sales and sales amounts	Breakdown of sales (number of units sold) for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.			
	Net motor vehicle inventory	Fleet sales	Dealer sales	Subsequent sales
	Breakdown of sales amounts for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.			
	Net motor vehicle inventory	Fleet sales	Dealer sales	Subsequent sales
	\$	\$	\$	\$

Step 6: Market value of your motor vehicle inventory	State the market value of your motor vehicle inventory for the current tax year, as computed under Sec. 23.121, Tax Code (total annual sales from the dealer's motor vehicle inventory for the previous 12-month period corresponding to the prior tax year divided by 12 equals market value). If you were not in business for the entire 12-month period, report the number of months you were in business and the total number of sales for those months. The chief appraiser will determine your inventory's market value.	
	Dealer's Net Motor Vehicle Inventory Sales for Prior Year	Market Value for Current Tax Year
	\$ _____ + 12 = _____	

Step 7: Sign the form	Signature here <input type="text"/> Authorized signature	Date
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.	

INSTRUCTIONS FOR COMPLETING

Dealer's Motor Vehicle Inventory Declaration

Filing deadlines: You must file this declaration not later than February 1 each year. If you were not in business for the entire year, you must file this declaration not later than 30 days after starting your business. Be sure to keep a completed copy for your files and a blank copy of the form for next year's filing.

Filing places: You must file the original completed declaration with the county appraisal district's chief appraiser. You must file a copy of the original with the county tax assessor-collector. The addresses and phone numbers for both offices are at the top of the form.

Filing penalties: Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney, county attorney, chief appraiser, or person designated by the chief appraiser shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$1,000 for each month or part of a month in which this declaration is not filed after it is due.

GDN Termination: If you report fewer than five sales of motor vehicles, the chief appraiser must report this fact to the Texas Department of Transportation (TxDOT). TxDOT must initiate termination proceedings.

Review of records: The chief appraiser may examine your books and records for (1) the document issued by Texas Department of Transportation for your general distinguishing number; (2) documents to determine if this declaration applies to you; and (3) sales records to check information on this declaration. To examine your records, the chief appraiser must deliver personally a written request to your records custodian. You have at least 15 days to respond to the request, or you may seek court action for relief from complying with the request. Failure to comply with the request is a misdemeanor punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate violation.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location required by the inventory declaration (not of the owner).

Step 2: Required information about the business. Give the name of the business if different from the corporation or individual's name. The address here is the actual physical location of the business.

Step 3: Information about the business. Include your business' account number from the appraisal district's notice of appraised value. Give the date your business opened if not in business January 1 of this year.

Step 4: Ownership statement. Give the owner's name.

Step 5: Breakdown of sales and sales amounts. Complete the boxes on number of sales and sales amounts for the preceding year. The top row of boxes is the number of units sold in each category. The bottom row of boxes is the dollar amount sold in each category. The categories include:

Motor vehicle inventory - sales of motor vehicles. A motor vehicle is a fully self-propelled vehicle with at least two wheels which has the primary purpose of transporting people or property and includes a towable recreational vehicle. Motor vehicle does not include equipment or machinery designed and intended for a specific work-related purpose other than transporting people or property.

Fleet sales - motor vehicles included in the sale of five or more motor vehicles from your inventory to the same buyer within one calendar year.

Dealer sales - sales of vehicles to another Texas dealer or a dealer who is legally recognized in another state as a motor vehicle dealer.

Subsequent sales - dealer-financed sales of motor vehicles that, at the time of sale, have dealer financing from your motor vehicle inventory in this same calendar year. The first sale of a dealer-financed vehicle is reported as a motor vehicle inventory sale, with sale of this same vehicle later in the year classified as a subsequent sale.

Net motor vehicle inventory - motor vehicle inventory less fleet sales, dealer sales and subsequent sales.

Step 6: Market value of your motor vehicle inventory. Enter the dollar sales amount in the net motor vehicle inventory breakdown (see Step 5, the first box in the second row) and divide by 12 to yield your market value for this tax year. If you were not in business for the entire preceding year, the chief appraiser will determine your inventory's market value using the sales information that you do report in Step 5.

Step 7: Sign the form. Sign and enter the date if you are the person completing this declaration.

DEALER'S MOTOR VEHICLE INVENTORY TAX STATEMENT / CONFIDENTIAL

Send original with payment to: County Tax Office name and address

Phone (area code & number)

Send copy to: Appraisal District name and address

Phone (area code & number)

Step 1: Owner's name and address	Owner's name	Owner's phone (area code & number)	Step 2: Information about the business	<i>Give appraisal district account number if available or attach tax bill or copy of appraisal or tax office correspondence concerning your account. If unavailable, give the street address at which the property is located.</i>
	Current mailing address (number and street)			Name of each business
	City, town or post office, state, ZIP code			Account number
	Person completing statement	Title		Inventory location (number, street, city, state, ZIP code + 4)

Step 3: Provide the following information about each vehicle sold during the reporting month <i>(continue on additional sheets as needed).</i>	Description of Vehicle Sold				Purchaser's Name	Type of Sale ¹	Sales Price ²	Unit Property Tax ³ <i>(See back of page for footnotes.)</i>
	Date of Sale	Model Year	Make	Vehicle Identification Number				

Total for this page only

Unit property tax factor you used _____
Your general distinguishing number(s)(GDN) _____

Total Unit Property Tax this month⁴

Provide these totals on last page only.

Step 4: Total Sales	Breakdown of sales (number of units sold) for this month			
	Not motor vehicle inventory	Fleet Sales	Dealer Sales	Subsequent Sales

Step 5: Sign and date the statement on last page only	Signature _____	Date _____
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.	

Instructions for Dealer's Motor Vehicle Inventory Tax Statement

If you are an owner of an inventory subject to Sec. 23.121, Tax Code, you must file this dealer's motor vehicle inventory tax statement as required by Sec. 23.122.

Filing deadlines: You must file this statement on or before the 10th day of each month. If you were not in business for the entire year, you must file this statement each month after your business opens, but you do not include any tax payment until the beginning of the next calendar year. However, if your dealership was the purchaser of an existing dealership and you have a contract with the prior owner to pay the current year motor vehicle inventory taxes owed, then you must notify the chief appraiser and the county tax assessor-collector of this contract and continue to pay the monthly tax payment. Be sure to keep a completed copy of the statement for your files and a blank copy of the form for each month's filing.

Filing places: You must file the original statement with your monthly tax payment with the county tax assessor-collector. You must file a copy of the original completed statement with the county appraisal district's chief appraiser. The addresses and phone numbers for both offices are at the top of the form.

Filing penalties: Late filing incurs a penalty of 5 percent of the amount due. If the amount is not paid within 10 days after the due date, the penalty increases for an additional penalty of 5 percent of the amount due. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$100. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney, county attorney, collector, or person designated by the collector shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$500 for each month or part of a month in which this statement is not filed after it is due.

Annual property tax bill: You will receive a separate tax bill(s) for your motor vehicle inventory for each taxing unit that taxes your property, usually in October. The county tax assessor-collector also will receive a copy of the tax bill(s) and will pay each taxing unit from your escrow account. If your escrow account is not sufficient to pay the taxes owed, the county tax assessor-collector will send you a tax receipt for the partial payment and a tax bill for the amount of the deficiency. You must send to the county tax assessor-collector the balance of total tax owed. You may not withdraw funds from your escrow account.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location required by the monthly statement (not of the owner). Give the person's name and title that completed the statement.

Step 2: Information about the business. Give the address of the actual physical location of the business. Include your business' name and the account number from the appraisal district's notices.

Step 3: Information on each vehicle sold during the reporting month. Complete the information on each motor vehicle sold, including the date of sale, model year, model make, vehicle identification number, purchaser's name, type of sale, sales price and unit property tax. The footnotes include:

¹ **Type of Sale:** Place one of the following codes by each sale reported:

MV - motor vehicle inventory - sales of motor vehicles. A motor vehicle is a fully self-propelled vehicle with at least two wheels which has the primary purpose of transporting people or property and includes a towable recreational vehicle. Motor vehicle does not include equipment or machinery designed and intended for a specific work-related purpose other than transporting people or property. Only this type of sale has a unit property tax value (see below).

FL - fleet sales - motor vehicles included in the sale of five or more motor vehicles from your inventory to the same buyer within one calendar year.

DL - dealer sales - sales of vehicles to another Texas dealer or a dealer who is legally recognized in another state as a motor vehicle dealer.

SS - subsequent sales - dealer-financed sales of motor vehicles that, at the time of sale, have dealer financing from your motor vehicle inventory in this same calendar year. The first sale of a dealer-financed vehicle is reported as a motor vehicle inventory sale, with sale of this same vehicle later in the year classified as a subsequent sale.

² **Sales Price:** The price as set forth on the Application for Certificate of Title, or would appear if that form was used.

³ **Unit Property Tax:** To compute, multiply the sales price by the unit property tax factor. For fleet, dealer and subsequent sales that are not included in the net motor vehicle inventory, the unit property tax is \$-0-. The unit property tax factor is the county aggregate tax rate divided by 12 and then by \$100. Calculate your aggregate tax rate by adding the property tax rates for all taxing units in which the inventory is located. Use the property tax rates for the year preceding the year in which the vehicle is sold. If the county aggregate tax rate is expressed in dollars per \$100 of valuation, divide by \$100 and then divide by 12. Dividing the aggregate rate by 12 yields a monthly tax rate and by \$100 to a rate per \$1 of sales price.

⁴ **Total Unit Property Tax for This Month:** Enter only on last page of monthly statement.

Step 4: Total sales. Provide totals on last page of monthly statement of the number of units and the sales amounts for vehicles sold in each category.

Step 5: Sign form. Sign and enter the date if you are the person completing this statement.

Instructions for Dealer's Vessel, Trailer and Outboard Motor Inventory Tax Statement

If you are an owner of an inventory subject to Sec. 23.12D, Tax Code, you must file this dealer's vessel, trailer and outboard motor inventory tax statement as required by Sec. 23.12E.

Filing deadlines: You must file this statement on or before the 10th day of each month. If you were not in business for the entire year, you must file this statement each month after your business opens, but you do not include any tax payment until the beginning of the next calendar year. However, if your dealership was the purchaser of an existing dealership and you have a written contract with the prior owner to pay the current year vessel, trailer and outboard motor inventory taxes owed, then you must notify the chief appraiser and the county tax assessor-collector of this contract and continue to pay the monthly tax payment. Be sure to keep a completed copy of the statement for your files and a blank copy for each month's filing.

Filing places: You must file the original completed statement with your monthly tax payment with the county tax assessor-collector. You must file a copy of the original statement with the county appraisal district's chief appraiser. The addresses and phone numbers for both offices are at the top of the form.

Filing penalties: Late filing incurs a penalty of 5 percent of the amount due. If the amount is not paid within 10 days after the due date, the penalty increases for an additional penalty of 5 percent of the amount due. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$100. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney or county attorney shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$500 for each month or part of a month in which this statement is not filed after it is due.

Annual property tax bill: You will receive a separate tax bill(s) for your vessel, trailer and outboard motor inventory for each taxing unit that taxes your property, usually in October. The county tax assessor-collector also will receive a copy of the tax bill(s) and will pay each taxing unit from your escrow account. If your escrow account is not sufficient to pay the taxes owed, the county tax assessor-collector will send you a tax receipt for the partial payment and a tax bill for the amount of the deficiency. You must send to the county tax assessor-collector the balance of total tax owed. You may not withdraw funds from your escrow account.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location as required by the inventory tax statement (not of the owner).

Step 2: Information about the business. Give the address of the actual physical location of the business. Include your business' name and the account number from the appraisal district's notices.

Step 3: Information on each vessel, trailer or outboard motor sold during the reporting month. Complete the information on each vessel, trailer and outboard motor sold, including the date of sale, model year, model make, identification number, purchaser's name, type of sale, sales price and unit property tax. The footnotes include:

1 Type of Sale: Place one of the following codes by each sale reported:
VTM - vessel, trailer and outboard motor inventory - sales of vessels, trailers and outboard motors. A vessel has the meaning in Sec. 31.003, Parks and Wildlife Code, and does not include those more than 65 feet in length (excluding sheer) and canoes, kayaks, punts, rowboats, rubber rafts or other vessels under 14 feet in length when paddled, poled, oared or windblown. An outboard motor has the meaning in Section 31.003, Parks and Wildlife Code. A vessel also includes a trailer designed to carry a vessel and is a trailer or semi-trailer defined by Transportation Code Section 501.002. Only this type of sale has a unit property tax (see below).

FL - fleet sales -vessels, trailers and outboard motors included in the sale of five or more vessels, trailers or outboard motors from your inventory to the same buyer within one calendar year.

DL - dealer sales - sales of vessels, trailers or outboard motors to another dealer.

SS - subsequent sales - dealer-financed sales of vessels, trailers and outboard motors that, at the time of sale, have dealer financing from your vessel, trailer and outboard motor inventory in this same calendar year. The first sale of a dealer-financed vessel, trailer or outboard motor is reported as a vessel, trailer or outboard motor inventory sale, with sale of this same vessel, trailer or outboard motor later in the year classified as a subsequent sale.

2 Sales Price: The price as set forth on the Application for Texas Certificate of Number/Title, for Boat/Seller, Donor or Trader's Affidavit for a vessel or the Application for Texas Certificate of Title for an Outboard Motor/Seller, Donor or Trader's Affidavit for an outboard motor, or the Application for Texas Certificate of Title, or the price that would appear if those forms were used.
3 Unit Property Tax: To compute, multiply the sales price by the unit property tax factor. For fleet, dealer and subsequent sales that are not included in the net vessel, trailer and outboard motor inventory, the unit property tax is \$-0-. The unit property tax factor is the aggregate tax rate divided by 12 and then by \$100. Calculate your aggregate tax rate by adding the property tax rates for all taxing units in which the inventory is located. Use the property tax rates for the year preceding the year in which the vessel, trailer or outboard motor is sold. If the county aggregate tax rate is expressed in dollars per \$100 of valuation, divide by \$100 and then divide by 12. Dividing the aggregate rate by 12 yields a monthly tax rate and by \$100 to a rate per \$1 of sales price.

4 Total Unit Property Tax for This Month: Enter only on last page of monthly statement.

Step 4: Total sales. Provide totals on last page of statement of the number of units and the sales amounts for vessels, trailers and outboard motors sold in each category.

Step 5: Sign form. Sign and enter the date if you are the person completing this statement.

DEALER'S VESSEL, TRAILER AND OUTBOARD MOTOR INVENTORY DECLARATION/CONFIDENTIAL

YEAR
Phone (area code and number)
Phone (area code and number)

Send original to: Appraisal District name and address
Send copy to: County Tax Office and address

INSTRUCTIONS: If you own an inventory subject to the provisions of Sec. 23.12D, Tax Code, you must file this dealer's vessel, trailer and outboard motor inventory declaration with the chief appraiser and a copy with the county tax assessor-collector not later than February 1 of each year. If you were not in business on January 1, you must file this statement not later than 30 days after starting business. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day during which you fail to comply is a separate offense. **SEE BACK OF FORM FOR MORE INFORMATION ON FILING AND PENALTIES.**

Step 1: Owner's name and address	Owner's name	
	Current mailing address (number and street)	
	City, town or post office, state, ZIP code	Phone (area code and number)
	Person completing application	Title

Step 2: Required information about the business	Name of each business at one location (attach additional pages if necessary)	
	Address of this location (street, number, city, state and ZIP code + 4) (attach additional pages if necessary)	
	Owner's dealer and manufacturer number(s) issued by the Texas Parks and Wildlife Department (attach additional pages if necessary)	

Step 3: Information about the business	Give appraisal district account number if available, or attach tax bill or copy of appraisal or tax office correspondence concerning this account (attach additional pages if necessary),	Step 4: Ownership statement	(Owner's name) is the owner of a dealer's vessel and outboard motor inventory.
	Starting date of business, if not in business on January 1st of this year.		

Step 5: Breakdown of sales and sales amounts	Breakdown of sales (number of units sold) for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.			
	Net vessel, trailer and outboard motor inventory	Fleet sales	Dealer sales	Subsequent sales
	Breakdown of sales amounts for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.			
	Net vessel, trailer and outboard motor inventory	Fleet sales	Dealer sales	Subsequent sales

Step 6: Market value of your inventory	State the market value of your net vessel, trailer and outboard motor inventory for the current tax year, as computed under Sec. 23.12D, Tax Code (total annual sales from the inventory for the previous 12-month period corresponding to the prior tax year divided by 12 equals market value). If you were not in business for the entire 12-month period, report the number of months you were in business and the total number of sales for those months. The chief appraiser will determine your inventory's market value.	
	Net Vessel, Trailer and Outboard Motor Inventory Sales for Prior Year	Market Value for Current Tax Year
	\$ _____ + 12 = _____	

Step 7: Sign the form	sign here Authorized signature	Date
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.	

INSTRUCTIONS FOR COMPLETING

Dealer's Vessel, Trailer and Outboard Motor Inventory Declaration

Filing deadlines: You must file this declaration not later than February 1 each year. If you were not in business for the entire year, you must file this declaration not later than 30 days after starting your business. Be sure to keep a completed copy for your files and a blank copy of the form for next year's filing.

Filing places: You must file the original completed declaration with the county appraisal district's chief appraiser. You must file a copy of the original with the county tax assessor-collector. The addresses and phone numbers for both offices are at the top of the form.

Filing penalties: Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney or county attorney shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$1,000 for each month or part of a month in which this declaration is not filed.

Review of records: The chief appraiser may examine your books and records for (1) the document issued by Texas Parks and Wildlife Department for your dealer and manufacturer number; (2) documents to determine if this declaration applies to you; and (3) sales records to check information on this declaration. To examine your records, the chief appraiser must deliver personally a written request to your records custodian. You have at least 15 days to respond to the request, or you may seek court action for relief from complying with the request. Failure to comply with the request is a misdemeanor punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate violation.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location as required by the inventory declaration (not of the owner).

Step 2: Required information about the business. Give the name of the business if different from the corporation or individual's name. The address here is the actual physical location of the business.

Step 3: Information about the business. Include your business' account number from the appraisal district's notice of appraised value. Give the date your business opened if not in business January 1 of this year.

Step 4: Ownership statement. Give the owner's name.

Step 5: Breakdown of sales and sales amounts. Complete the boxes on number of sales and sales amounts for the preceding year. The top row of boxes is the number of units sold in each category. The bottom row of boxes is the dollar amount sold in each category. The categories include:

Vessel, trailer and outboard motor inventory - sales of vessels, trailers and outboard motors. A vessel has the meaning in Sec. 31.003, Parks and Wildlife Code, and does **not** include those more than 65 feet in length (excluding sheer) and canoes, kayaks, punts, rowboats, rubber rafts or other vessels under 14 feet in length when paddled, poled, oared or windblown. An outboard motor has the meaning in Section 31.003, Parks and Wildlife Code. A vessel also includes a trailer designed to carry a vessel and is a trailer or semi-trailer defined by Transportation Code Section 501.002.

Fleet sales - vessels, trailers or outboard motors included in the sale of five or more vessels, trailers or outboard motors from your inventory to the same buyer within one calendar year.

Dealer sales - sales of vessels, trailers or outboard motors to another dealer.

Subsequent sales - dealer-financed sales of vessels, trailers or outboard motors that, at the time of sale, have dealer financing from your inventory in this same calendar year. The first sale of a dealer-financed vessel, trailer or outboard motor is reported as a vessel, trailer and outboard motor inventory sale, with sale of this same vessel, trailer or outboard motor later in the year classified as a subsequent sale.

Net vessel, trailer and outboard motor inventory - Vessel, trailer and outboard motor inventory less fleet sales, dealer sales and subsequent sales.

Step 6: Market value of your inventory. Enter the sales amount in the net vessel, trailer and outboard motor inventory breakdown (see Step 5, the first box in the second row) and divide by 12 to yield your market value for this tax year. If you were not in business for the entire preceding year, the chief appraiser will determine your inventory's market value based on the sales that you do report in Step 5.

Step 7: Sign the form. Sign and enter the date if you are the person completing this declaration.

Instructions for Dealer's Heavy Equipment Inventory Tax Statement

If you are an owner of an inventory subject to Sec. 23.1241, Tax Code, you must file this dealer's heavy equipment inventory tax statement as required by Sec. 23.1242.

Filing deadlines: You must file this statement on or before the 10th day of each month. If you were not in business for the entire year, you must file this statement each month after your business opens, but you do not include any tax payment until the beginning of the next calendar year. However, if your dealership was the purchaser of an existing dealership and you have a written contract with the prior owner to pay the current year heavy equipment inventory taxes owed, then you must notify the chief appraiser and the county tax assessor-collector of this contract and continue to pay the monthly tax payment. Be sure to keep a completed copy of the statement for your files and a blank copy of the form for each month's filing.

Filing places: You must file the original completed statement with your monthly tax payment with the county tax assessor-collector. You must file a copy of the original statement with the county appraisal district's chief appraiser. The addresses and phone numbers for both offices are at the top of the form.

Filing penalties: Late filing incurs a penalty of 5 percent of the amount due. If the amount is not paid within 10 days after the due date, the penalty increases for an additional penalty of 5 percent of the amount due. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$100. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney or county attorney shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$500 for each month or part of a month in which this statement is not filed after it is due.

Annual property tax bill: You will receive a separate tax bill(s) for your heavy equipment inventory for each taxing unit that taxes your property, usually in October. The county tax assessor-collector also will receive a copy of the tax bill(s) and will pay each taxing unit from your escrow account. If your escrow account is not sufficient to pay the taxes owed, the county tax assessor-collector will send you a tax receipt for the partial payment and a tax bill for the amount of the deficiency. You must send to the county tax assessor-collector the balance of total tax owed. You may not withdraw funds from your escrow account.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location as required by the inventory tax statement (not of the owner).

Step 2: Information about the business. Give the address of the actual physical location of the business. Include your business' name and the account number from the appraisal district's notices.

Step 3: Information on each item of heavy equipment sold during the reporting month. Complete the information on each item of heavy equipment sold, including the date of sale, model year, item name, identification number, purchaser's name, type of sale, sales price and unit property tax. The footnotes include:

- ¹ **Type of Sale:** Place one of the following codes by each sale reported:
HE - heavy equipment inventory - sales of heavy equipment. Heavy equipment means self-propelled, self-powered, or pull-type equipment, including farm equipment or a diesel engine, that weighs at least 3,000 pounds and is intended to be used for agricultural, construction, industrial, maritime, mining, or forestry uses. The term does not include an item of heavy equipment that is required to be titled under Chapter 501 or registered under Chapter 502, Transportation Code.
FL - fleet sales -heavy equipment included in the sale of five or more items of heavy equipment from your inventory to the same buyer within one calendar year.
DL - dealer sales - sales of heavy equipment to another dealer.
SS - subsequent sales - dealer-financed sales of heavy equipment that, at the time of sale, have dealer financing from your inventory in this same calendar year. The first sale of an item of dealer-financed heavy equipment is reported as a heavy equipment inventory sale, with sale of this same heavy equipment later in the year classified as a subsequent sale.

² **Sales Price:** The total price means the total amount of money paid or to be paid to a dealer for the purchase of an item of heavy equipment.

³ **Unit Property Tax:** To compute, multiply the sales price by the unit property tax factor. For fleet, dealer and subsequent sales that are not included in the net heavy equipment inventory, the unit property tax is \$-0-. The unit property tax factor is the aggregate tax rate divided by 12 and then by \$100. Calculate your aggregate tax rate by adding the property tax rates for all taxing units in which the inventory is located. Use the property tax rates for the year preceding the year in which the heavy equipment is sold. If the county aggregate tax rate is expressed in dollars per \$100 of valuation, divide by \$100 and then divide by 12. Dividing the aggregate rate by 12 yields a monthly tax rate and by \$100 to a rate per \$1 of sales price.

⁴ **Total Unit Property Tax for This Month:** Enter only on last page of monthly statement.

Step 4: Total sales. Provide totals on last page of statement of the number of units and the sales amounts for heavy equipment sold in each category.

Step 5: Sign form. Sign and enter the date if you are the person completing this statement.

DEALER'S HEAVY EQUIPMENT INVENTORY DECLARATION

YEAR
Phone (area code and number)
Phone (area code and number)

Send original to: Appraisal District name and address

Send copy to: County Tax Office name and address

INSTRUCTIONS: If you own an inventory subject to the provisions of Sec. 23.1241, Tax Code, you must file this dealer's heavy equipment inventory declaration with the chief appraiser and a copy with the county tax assessor-collector not later than February 1 of each year. If you were not in business on January 1, you must file this statement not later than 30 days after starting business. Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day during which you fail to comply is a separate offense.
SEE BACK OF FORM FOR MORE INFORMATION ON FILING AND PENALTIES.

Step 1: Owner's name and address	Owner's name			
	Current mailing address (number and street)			
	City, town or post office, state, ZIP code		Phone (area code and number)	
	Person completing application		Title	
Step 2: Required information about the business	Name of each business at one location (attach additional pages if necessary)			
	Address of this location (street, number, city, state and ZIP code + 4) (attach additional pages if necessary)			
Step 3: Information about the business	Give appraisal district account number if available, or attach tax bill or copy of appraisal or tax office correspondence concerning this account (attach additional pages if necessary),		Step 4: Ownership statement	
	Starting date of business, if not in business on January 1st of this year.			
			(Owner's name) is the owner of a dealer's heavy equipment inventory.	
Step 5: Breakdown of sales and sales amounts	Breakdown of sales (number of units sold) for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.			
	Net heavy equipment inventory	Fleet sales	Dealer sales	Subsequent sales
	Breakdown of sales amounts for the previous 12-month period corresponding to the prior tax year. If you were not in business for the entire 12-month period, report the sales for the months you were in business.			
	Net heavy equipment inventory	Fleet sales	Dealer sales	Subsequent sales
\$		\$	\$	\$
Step 6: Market value of your heavy equipment inventory	State the market value of your net heavy equipment inventory for the current tax year, as computed under Sec. 23.1241, Tax Code (total annual sales from the inventory for the previous 12-month period corresponding to the prior tax year divided by 12 equals market value). If you were not in business for the entire 12-month period, report the number of months you were in business and the total number of sales for those months. The chief appraiser will determine your inventory's market value.			
	Net Heavy Equipment Inventory Sales for Prior Year		Market Value for Current Tax Year	
	\$ _____ + 12 = _____			
Step 7: Sign the form	sign here Authorized signature		Date	
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.			

INSTRUCTIONS FOR COMPLETING

Dealer's Heavy Equipment Inventory Declaration

Filing deadlines: You must file this declaration not later than February 1 each year. If you were not in business for the entire year, you must file this declaration not later than 30 days after starting your business. Be sure to keep a completed copy for your files and a blank copy of the form for next year's filing.

Filing places: You must file the original completed declaration with the county appraisal district's chief appraiser. You must file a copy of the original with the county tax assessor-collector. The addresses and phone numbers for both offices are at the top of the form.

Filing penalties: Failure to file this form is a misdemeanor offense punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate offense. In addition, a tax lien attaches to your business personal property to secure the penalty's payment. The district attorney, criminal district attorney or county attorney shall collect the penalty, with action in the county in which you maintain your principal place of business or residence. You also will forfeit a penalty of \$1,000 for each month or part of a month in which this declaration is not filed.

Review of records: The chief appraiser may examine your books and records for (1) documents to determine if this declaration applies to you and (2) sales records to check information on this declaration. To examine your records, the chief appraiser must deliver personally a written request to your records' custodian. You have at least 15 days to respond to the request, or you may seek court action for relief from complying with the request. Failure to comply with the request is a misdemeanor punishable by a fine not to exceed \$500. Each day that you fail to comply is a separate violation.

Step 1: Owner's name and address. Give the corporate, sole proprietorship or partnership's name, including mailing address and telephone number of the actual business location as required by the inventory declaration (not of the owner).

Step 2: Required information about the business. Give the name of the business if different from the corporation or individual's name. The address here is the actual physical location of the business.

Step 3: Information about the business. Include your business' account number from the appraisal district's notice of appraised value. Give the date your business opened if not in business January 1 of this year.

Step 4: Ownership statement. Give the owner's name.

Step 5: Breakdown of sales and sales amounts. Complete the boxes on number of sales and sales amounts for the preceding year. The top row of boxes is the number of units sold in each category. The bottom row of boxes is the dollar amount sold in each category. The categories include:

Heavy equipment inventory - sales of heavy equipment at retail. Heavy equipment means self-propelled, self-powered, or pull-type equipment, including farm equipment or a diesel engine, that weighs at least 3,000 pounds and is intended to be used for agricultural, construction, industrial, maritime, mining, or forestry uses. The term does not include an item of heavy equipment that is required to be titled under Chapter 501 or registered under Chapter 502, Transportation Code.

Fleet sales - heavy equipment included in the sale of five or more items of heavy equipment from your inventory to the same buyer within one calendar year.

Dealer sales - sales of heavy equipment to another dealer.

Subsequent sales - dealer-financed sales of heavy equipment that, at the time of sale, have dealer financing from your inventory in this same calendar year. The first sale of an item of dealer-financed heavy equipment is reported as a heavy equipment inventory sale, with sale of this same heavy equipment later in the year classified as a subsequent sale.

Net heavy equipment inventory - Heavy equipment inventory less fleet sales, dealer sales and subsequent sales.

Step 6: Market value of your inventory. Enter the sales amount in the net heavy equipment inventory breakdown (see Step 5, the first box in the second row) and divide by 12 to yield your market value for this tax year. If you were not in business for entire preceding year, the chief appraiser will determine your inventory's market value based on the sales that you do report in Step 5.

Step 7: Sign the form. Sign and enter the date if you are the person completing this declaration.

PROPERTY TAX – NOTICE OF PROTEST

Appraisal district name VAN ZANDT COUNTY	Phone (Area code & number) 903-567-6171
Add. WEST HIGHWAY 64, P. O. BOX 926, CANTON, TEXAS 75103	

INSTRUCTIONS: If you want the appraisal review board to hear and decide your case, you must file a written notice of protest with the appraisal review board (ARB) for the appraisal district that took the action you want to protest.

FILING DEADLINES: The usual deadline for filing your notice (*having it postmarked if you mail it*) is midnight, May 31.

A different deadline will apply to you if:

- your notice of appraised value was delivered to you after May 2;
- your protest concerns a change in use of agricultural, open-space, or timber land;
- the ARB made a change to the appraisal records that adversely affects you and you received notice of the change;
- the appraisal district or the ARB was required by law to send you notice about a property and did not; or
- you had good cause for missing the May 31 protest filing deadline.

Contact the appraisal district for your specific protest filing deadline. The ARB will determine if good cause exists for missing a deadline. Good cause means that something beyond your control, such as a medical emergency, prevented you from meeting the deadline.

WEEKENDS, HOLIDAYS: If your deadline falls on a Saturday, Sunday or other legal holiday, it is postponed until midnight of the next working day.

Step 1: Owner's name and address	Owner's first name and initial	Last name
	Present mailing address (number and street)	
	City, town or post office, state, ZIP Code	Phone (area code and number)

Step 2: Describe property under protest	Give street address and city if different from above, or legal description if no street address
	<hr/> <hr/> <hr/>
	Appraisal district account number (optional)
Mobile homes: (Give make, model and identification number)	

Step 3: Check reasons for your protest	<input type="checkbox"/> Value is over market value. <input type="checkbox"/> Exemption was denied, modified or cancelled.
	<input type="checkbox"/> Value is unequal compared with other properties. <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land.
<input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit)	<input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.
	<input type="checkbox"/> Failure to send required notice. _____ (type)
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Owner's name is incorrect.
	<input type="checkbox"/> Property description is incorrect.
	<input type="checkbox"/> Property should not be taxed in this appraisal district or in one or more taxing units.

Step 4: Give facts that may help resolve your case	Continue on additional page if needed
	<hr/> <hr/>
What do you think your property's value is? (Optional) \$ _____	

Step 5: Check to receive ARB hearing procedures	I want the ARB to send me a copy of its hearing procedures. <input type="checkbox"/> Yes <input type="checkbox"/> No*
* If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.	

Step 6: Sign the application	Signature	Date
	sign here	

Property Tax Protest and Appeal Procedures

The law gives property owners the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- * the market or special appraisal value placed on your property
- * any exemptions that may apply to you
- * the qualification for an agricultural or timber appraisal
- * the taxable status of your property
- * the local governments which should be taxing your property
- * any action taken by the chief appraiser, appraisal district or appraisal review board that applies to and adversely affected you.

Informal Review: Prior to filing formal protest hearing with the Appraisal Review Board (ARB), please call, come by, or write the appraisal district to discuss the situation with one of the district's appraisers. Please allow yourself adequate time, however, in case it is necessary to file a written protest with the ARB.

Review by the Appraisal Review Board: If you cannot resolve your problem informally with the county appraisal district staff, you may have your case heard by the ARB.

The ARB is an independent board of citizens that reviews problems with appraisals and other concerns listed above. It has the power to order the appraisal district to make the necessary changes to solve problems. If you file a written request for an ARB hearing, called a Notice of Protest, before the deadline, the ARB will set your case for a hearing. You'll receive written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening, Saturday or Sunday. Prior to your hearing, you may ask to review the evidence the CAD will use to uphold their determination. The CAD may ask you for a copy of the evidence you plan to present. The hearing will be informal. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing. The CAD representative will present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented.

The CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

If you would like to file a protest with the Appraisal Review Board, please detach and use the Notice of Protest form on the reverse side. This form must be filed with the appraisal district by the deadline date indicated. Please indicate the reason for your protest. Please read the back of the Notice of Protest for important information about deadlines and scheduling your hearing.

Note: You should not try to contact ARB members outside of the hearing. The law requires the ARB members to sign an affidavit saying that they have not communicated about a protest prior to the hearing.

Review by the District Court: After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the decision, you have the right to appeal to district court. If you choose to go to court, you must start the process by filing a petition within 45 days of the date you receive the ARB's order. If the appraisal district has appraised your property at \$1,000,000 or more, you must file a notice of appeal with the chief appraiser within 15 days of the date you receive the ARB's order.

More Information: You can get more information by contacting the appraisal district at the address and/or phone number given on the reverse side or from the State Comptroller's Property Tax Division at P.O. Box 13528, Austin, Texas 78711-3528.

More than one county appraisal district may appraise your property because your property is located in a taxing unit with boundaries extending into a neighboring county or counties. When filing any papers with the appraisal districts, you must file the information with each district. The names and addresses of appraisal districts are listed below.

Van Zandt CAD	PO Box 926	Canton, TX 75103	(903) 567-6171
Henderson CAD	PO Box 430	Athens, TX 75751-0430	(903) 675-9296
Kaufman CAD	PO Box 819	Kaufman, TX 75142-0819	(972) 932-6081
Smith CAD	245 SE Loop 323	Tyler, TX 75702-6456	(903) 510-8600

The law requires the chief appraiser to have written understanding that each appraiser has use of information, including an exemption application, rendition or other owner report. The chief appraiser will eliminate differences in the appraisal records' data, including property's ownership, description and physical characteristics. To the extent coordination is feasible, they will work together to appraise property at the same value.

Deadline for Filing Protests with the ARB*

Usual Deadline: On or before May 31 (or 30 days after a notice of appraised value was mailed to you), whichever is later. The last date to file a protest for this property is shown on the reverse side.

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause. Late protests are due the day before the ARB approves the appraisal records for the year. Contact your appraisal district for more information.

Special Deadlines: If you are losing your agricultural special appraisal because you changed the use of your land, the deadline is before the 30th day after the notice of the determination was mailed to you.

If the ARB has informed you of a change that increases your tax liability, and the change did not result from a protest you filed, the deadline is before the 30th day after the notice of the determination was mailed to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before the taxes become delinquent (usually February 1). The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

The deadline is postponed to the next business day if it falls on a weekend or holiday.

NOTICE OF PROTEST FORM

PERSONAL PROPERTY APPRAISAL RECORD

PERSONAL PROPERTY APPRAISAL RECORD
VAN ZANDT COUNTY APPRAISAL DISTRICT

SCH: _____ CITY: _____ SP: _____ CO: _____

PHONE: _____ LOC: _____ MAP: _____ PCL: **P-**

TAX YEAR	BUSINESS NAME	BUSINESS OWNER	MAILING ADDRESS	GEO NO
2005	«NAME»	«OWNER»	«ADDRESS»	
			«CITYST__ZIP»	

SIC CODE	GOV CODE	TAX YEAR/100% MARKET VALUE											
		2005			2			2			2		
PROPERTY DESCRIPTION		1	2	3	1	2	3	1	2	3	1	2	3
INVENTORY													
FURN & FIXT													
MACH & EQUIP													
DATA PROC													
VEHICLE													
SIGN													
TANKS & PMPS													
FUEL													
VHCL INV TAX													
OTHER													
TOTALS													

REMARKS			

* 1 Rendered Value * 2 Appraiser's Value * 3 B O R's Value

STRATIFICATION
BY
VALUE
RANGE

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 11

Total Appraised Value in Stratum #1 _____ 67720

Highest Valued Property in Stratum #1 _____ 13580

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 1

Total Appraised Value in Stratum #2 _____ 439830

Highest Valued Property in Stratum #2 _____ 439830

Properties In : P000100367

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 8

Total Appraised Value in Stratum #3 _____ 317280

Highest Valued Property in Stratum #3 _____ 60920

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 2

Total Appraised Value in Stratum #4 _____ 241490

Highest Valued Property in Stratum #4 _____ 116490

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 0

Total Appraised Value in Stratum #5 _____ 0

Highest Valued Property in Stratum #5 _____ 0

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 1

Total Appraised Value in Stratum #6 _____ 152280

Highest Valued Property in Stratum #6 _____ 152280

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 3

Total Appraised Value in Stratum #1 _____ 248200

Highest Valued Property in Stratum #1 _____ 238120

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 1

Total Appraised Value in Stratum #2 _____ 238120

Highest Valued Property in Stratum #2 _____ 238120

Properties In : P000004611

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 0

Total Appraised Value in Stratum #3 _____ 0

Highest Valued Property in Stratum #3 _____ 0

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 0

Total Appraised Value in Stratum #4 _____ 0

Highest Valued Property in Stratum #4 _____ 0

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 0

Total Appraised Value in Stratum #5 _____ 0

Highest Valued Property in Stratum #5 _____ 0

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 0

Total Appraised Value in Stratum #6 _____ 0

Highest Valued Property in Stratum #6 _____ 0

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 428

Total Appraised Value in Stratum #1 _____ 1595180

Highest Valued Property in Stratum #1 _____ 11500

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 0

Total Appraised Value in Stratum #2 _____ 0

Highest Valued Property in Stratum #2 _____ 0

Properties In :

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 234

Total Appraised Value in Stratum #3 _____ 7663000

Highest Valued Property in Stratum #3 _____ 95680

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 49

Total Appraised Value in Stratum #4 _____ 7664670

Highest Valued Property in Stratum #4 _____ 246510

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 21

Total Appraised Value in Stratum #5 _____ 8674470

Highest Valued Property in Stratum #5 _____ 802650

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 1

Total Appraised Value in Stratum #6 _____ 6085750

Highest Valued Property in Stratum #6 _____ 6085750

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 92

Total Appraised Value in Stratum #1 _____ 302860

Highest Valued Property in Stratum #1 _____ 10000

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 0

Total Appraised Value in Stratum #2 _____ 0

Highest Valued Property in Stratum #2 _____ 0

Properties In :

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 54

Total Appraised Value in Stratum #3 _____ 1446190

Highest Valued Property in Stratum #3 _____ 86020

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 10
 Total Appraised Value in Stratum #4 _____ 1497080
 Highest Valued Property in Stratum #4 _____ 209400

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 3
 Total Appraised Value in Stratum #5 _____ 1328500
 Highest Valued Property in Stratum #5 _____ 632590

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 1
 Total Appraised Value in Stratum #6 _____ 1023970
 Highest Valued Property in Stratum #6 _____ 1023970

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 19

Total Appraised Value in Stratum #1 _____ 20030

Highest Valued Property in Stratum #1 _____ 4400

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 1

Total Appraised Value in Stratum #2 _____ 132440

Highest Valued Property in Stratum #2 _____ 132440

Properties In : P000000638

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 7

Total Appraised Value in Stratum #3 _____ 76400

Highest Valued Property in Stratum #3 _____ 13850

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 3 _____
 Total Appraised Value in Stratum #4 _____ 75600 _____
 Highest Valued Property in Stratum #4 _____ 25100 _____

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 2 _____
 Total Appraised Value in Stratum #5 _____ 79330 _____
 Highest Valued Property in Stratum #5 _____ 36180 _____

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 0 _____
 Total Appraised Value in Stratum #6 _____ 0 _____
 Highest Valued Property in Stratum #6 _____ 0 _____

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 152

Total Appraised Value in Stratum #1 _____ 448660

Highest Valued Property in Stratum #1 _____ 7500

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 0

Total Appraised Value in Stratum #2 _____ 0

Highest Valued Property in Stratum #2 _____ 0

Properties In :

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 99

Total Appraised Value in Stratum #3 _____ 2195800

Highest Valued Property in Stratum #3 _____ 64130

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 22

Total Appraised Value in Stratum #4 _____ 2390430

Highest Valued Property in Stratum #4 _____ 194240

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 5

Total Appraised Value in Stratum #5 _____ 2437430

Highest Valued Property in Stratum #5 _____ 839940

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 1

Total Appraised Value in Stratum #6 _____ 1446830

Highest Valued Property in Stratum #6 _____ 1446830

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 1

Total Appraised Value in Stratum #1 _____ 45810

Highest Valued Property in Stratum #1 _____ 45810

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 1

Total Appraised Value in Stratum #2 _____ 45810

Highest Valued Property in Stratum #2 _____ 45810

Properties In : P000001214

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 0

Total Appraised Value in Stratum #3 _____ 0

Highest Valued Property in Stratum #3 _____ 0

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 0

Total Appraised Value in Stratum #4 _____ 0

Highest Valued Property in Stratum #4 _____ 0

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 0

Total Appraised Value in Stratum #5 _____ 0

Highest Valued Property in Stratum #5 _____ 0

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 0

Total Appraised Value in Stratum #6 _____ 0

Highest Valued Property in Stratum #6 _____ 0

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 16

Total Appraised Value in Stratum #1 _____ 67060

Highest Valued Property in Stratum #1 _____ 8500

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 0

Total Appraised Value in Stratum #2 _____ 0

Highest Valued Property in Stratum #2 _____ 0

Properties In :

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 19

Total Appraised Value in Stratum #3 _____ 339160

Highest Valued Property in Stratum #3 _____ 27700

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 7 _____
 Total Appraised Value in Stratum #4 _____ 412750 _____
 Highest Valued Property in Stratum #4 _____ 89640 _____

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 2 _____
 Total Appraised Value in Stratum #5 _____ 274970 _____
 Highest Valued Property in Stratum #5 _____ 167500 _____

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 1 _____
 Total Appraised Value in Stratum #6 _____ 184860 _____
 Highest Valued Property in Stratum #6 _____ 184860 _____

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 215

Total Appraised Value in Stratum #1 _____ 581950

Highest Valued Property in Stratum #1 _____ 9150

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 0

Total Appraised Value in Stratum #2 _____ 0

Highest Valued Property in Stratum #2 _____ 0

Properties In :

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 136

Total Appraised Value in Stratum #3 _____ 2771790

Highest Valued Property in Stratum #3 _____ 46500

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 37
 Total Appraised Value in Stratum #4 _____ 2852140
 Highest Valued Property in Stratum #4 _____ 122900

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 15
 Total Appraised Value in Stratum #5 _____ 3968010
 Highest Valued Property in Stratum #5 _____ 637950

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 1
 Total Appraised Value in Stratum #6 _____ 1298180
 Highest Valued Property in Stratum #6 _____ 1298180

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 234

Total Appraised Value in Stratum #1 _____ 908060

Highest Valued Property in Stratum #1 _____ 10000

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 0

Total Appraised Value in Stratum #2 _____ 0

Highest Valued Property in Stratum #2 _____ 0

Properties In :

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 159

Total Appraised Value in Stratum #3 _____ 3839190

Highest Valued Property in Stratum #3 _____ 50640

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 46
 Total Appraised Value in Stratum #4 _____ 3912660
 Highest Valued Property in Stratum #4 _____ 131800

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 17
 Total Appraised Value in Stratum #5 _____ 4790630
 Highest Valued Property in Stratum #5 _____ 641070

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 3
 Total Appraised Value in Stratum #6 _____ 2456940
 Highest Valued Property in Stratum #6 _____ 876530

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 0

Total Appraised Value in Stratum #1 _____ 0

Highest Valued Property in Stratum #1 _____ 0

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 0

Total Appraised Value in Stratum #2 _____ 0

Highest Valued Property in Stratum #2 _____ 0

Properties In :

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 0

Total Appraised Value in Stratum #3 _____ 0

Highest Valued Property in Stratum #3 _____ 0

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 0

Total Appraised Value in Stratum #4 _____ 0

Highest Valued Property in Stratum #4 _____ 0

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 0

Total Appraised Value in Stratum #5 _____ 0

Highest Valued Property in Stratum #5 _____ 0

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 0

Total Appraised Value in Stratum #6 _____ 0

Highest Valued Property in Stratum #6 _____ 0

CATEGORY L1: Commercial Personal Property

Stratum #1:

Multiply the total appraised value in the category by 0.05. The result of this calculation is the *target value* for Stratum #1. Sort the commercial personal properties from lowest to highest by appraised value. Beginning with the lowest valued property, add properties to this stratum, keeping a running (cumulative) total, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #1. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #1 _____ 30

Total Appraised Value in Stratum #1 _____ 106620

Highest Valued Property in Stratum #1 _____ 17600

Stratum #2:

Include all properties that individually account for 20 percent or more of the total appraised value in this property category. Please attach the appraisal card for each property in this stratum.

Number of Commercial Personal Properties in Stratum #2 _____ 1

Total Appraised Value in Stratum #2 _____ 596480

Highest Valued Property in Stratum #2 _____ 596480

Properties In : P000100573

Required Steps for Strata #3 through #6:

- Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. You will begin with the lowest valued property and work upward through the sorted property list to develop Strata #3 through #6.
- After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25, 0.50, 0.75 and 1.00. The results of these four calculations are the *target values* for Strata #3 through #6. Normally, you will slightly exceed the target value for Strata #3, #4 and #5.
- As you add properties to Strata #3 through #6, maintain a running (cumulative) total so you will know when you meet the target values. *The cumulative total must not include any value in Stratum #1 or Stratum #2.*

Stratum #3:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.25. The result of this calculation is the *target value* for Stratum #3. Sort the remaining properties (after removing the properties in Strata #1 and #2) from lowest value to highest value. Beginning with the lowest valued property that remains after removing the properties in Strata #1 and #2, add properties to this stratum, *keeping a running total*, until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #3. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #3 _____ 10

Total Appraised Value in Stratum #3 _____ 393690

Highest Valued Property in Stratum #3 _____ 65430

Stratum #4:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.50. The result of this calculation is the *target value* for Stratum #4. Beginning with the next property on the list after completing Stratum #3, and *continuing* the running total value from Stratum #3, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #4. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #4 _____ 3

Total Appraised Value in Stratum #4 _____ 510340

Highest Valued Property in Stratum #4 _____ 150560

Stratum #5:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 0.75. The result of this calculation is the *target value* for Stratum #5. Beginning with the next property on the list after completing Stratum #4, and *continuing* the running total value from Stratum #4, add properties to this stratum until you reach the target value. You will normally go slightly over the target value. If the last property included in the stratum is the exact appraised value as another property or properties, include all properties with that exact value in Stratum #5. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #5 _____ 1

Total Appraised Value in Stratum #5 _____ 309520

Highest Valued Property in Stratum #5 _____ 309520

Stratum #6:

After removing the properties in Strata #1 and #2, multiply the remaining value in the category by 1.00. The result of this calculation is the *target value* for Stratum #6. Beginning with the next property on the list after completing Stratum #5, and *continuing* the running total value from Stratum #5, add properties to this stratum until you reach the target value. In this stratum you should hit the target value exactly. Report the number of properties, the total appraised value in the stratum and the highest valued property in the stratum in the spaces provided below.

Number of Commercial Personal Properties in Stratum #6 _____ 0

Total Appraised Value in Stratum #6 _____ 0

Highest Valued Property in Stratum #6 _____ 0



Property Classification Guide

2001

Reports of Property Value

Carole Keeton Rylander
Texas Comptroller

Purpose of the Property Classification Guide

This guide is intended to assist appraisal districts in classifying property. For further assistance, please call the Reporting Section at 1-(800)-252-9121.

Why is Property Classification Important to a School District?

The Comptroller's School District Report of Property Value includes category codes and appraisal roll values. These values are used to calculate market value estimates for each property category. Specifically, the reported value in a category divided by the Comptroller's appraisal ratio for the category equals the market value estimate for the category:

$$\frac{\text{Reported Value of Category A}}{\text{Appraisal Ratio}} = \frac{\text{Category A Market Value Estimate}}{\text{Market Value Estimate}}$$

The Texas Education Agency uses the Comptroller's market value estimates in determining the level of funding for each school district in the state. When properties are misclassified, values reported in various categories are probably incorrect. Incorrect reported values lead to inaccurate market value estimates, which can adversely affect school funding.

The accuracy of the data is expected to improve as more districts participate in Electronic Data Submission (EDS). EDS is the process of submitting appraisal roll data on electronic media rather than paper.

What Should be Considered in Determining Appropriate Property Classification?

Current property use is the primary consideration in determining appropriate property classification. If you have doubts about the appropriate classification of particular properties, call the Reporting Section. Your questions will alert the Comptroller staff to the potential for classification errors.

Property Classifications

Property classifications include these categories:

- A: Real Property. Single-Family Residential
- B: Real Property. Multifamily Residential
- C: Real Property. Vacant Lots and Tracts
- D1: Real Property. Qualified Agricultural Land
 - Sub Classifications for Agricultural and Timberland
 - Irrigated Cropland
 - Dry Land Cropland
 - Barren/wasteland
 - Orchards
 - Improved Pastureland
 - Native Pastureland
 - Timberland (at productivity)
 - Timberland (at 1978 Market value)
 - Timberland in Transition
 - Timberland at Restricted Use
 - Other Agricultural Land (describe agricultural use)
- D2: Real Property. Non-qualified land
- E: Real Property. Farm and Ranch Improvements
- F1: Real Property. Commercial
- F2: Real Property. Industrial (Manufacturing)
- G1: Real Property. Oil, Gas and Other Minerals
- G2: Real Property. Other Mineral Reserves
- G3: Real Property. Non-producing minerals
- H: Tangible Personal Property. Nonbusiness Vehicles
- J: Real and Tangible Personal Property. Utilities
- L1: Personal Property. Commercial
- L2: Personal Property. Industrial (Manufacturing)
- M1: Mobile Homes (Owner different from landowner)
- M2: Other Tangible Personal Property Not Taxable
- N: Intangible Personal Property Only
- O: Real Property. Residential Inventory
- S: Special Inventory
- X: Totally Exempt Property

CATEGORY B

Real Property: Multifamily Residential

Which Properties are Classified in Category B?

Category B properties are residential improvements containing two or more residential units under single ownership. Properties classified as Category B generally include apartment complexes: If listed separately, apartments located above street-level stores or offices are also included in Category B. If not listed separately, the predominant use by value determines classification.

Important Notes in Classifying Multifamily Residential Property

- Do not confuse Category B properties with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real properties (Category F1) and are never classified as Category B property.
- Do not classify owner-occupied duplexes, triplexes and fourplexes as Category B property. They are classified as Category A property. Non owner-occupied duplexes, triplexes and fourplexes should be classified as Category B property.
- Do not classify condominiums or townhomes as Category B property. They are classified as Category A property.
- If the property is owned by a developer or builder, has never been occupied, and meets the other tests for Category O property, it should be classified as Category O.

Category B Classification Questions

- Q. The owner of a duplex lives in one of the units. He applies for and receives a homestead exemption on the part of the duplex in which he resides. How should the duplex be classified?
- A. Owner-occupied duplexes, triplexes, and fourplexes are classified as Category A property.

Note: If the owner occupies one of the units, then all of the property becomes Category A property.

- Q. An attorney owns a three-story building on a main street. The street-level floor contains an office and three apartments. The upper two floors consist solely of apartments. How should this property be classified?
- A. The predominant value of this building is multifamily and this property should be included as Category B property.
- Q. Are hotels and motels included as Category B property?
- A. No. Hotels and motels are not considered multifamily residences. Their real property belongs as Category F1 property and the personal property belongs as Category L1 property.

CATEGORY C

Real Property: Vacant Lots and Tracts

Which Properties are Classified in Category C?

Generally, Category C properties are small vacant tracts of land. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Category C property. Category C properties are usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Category O property, it is considered real property inventory and classified as Category O property.

Lots with nominal improvements that do not appear appropriate for classification as Categories A, B, E or F property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the lot should be classified as Category C

A. The acreage receiving productivity appraisal is classified as Category D1 property. The residence and land that is a part of the homestead is classed as Category E property.

Q. A farmer owns three tracts of land. One is a 10-acre tract with four storage barns; one is a 225-acre wheat and cotton farm; both are qualified for productivity valuation. The third tract is on two acres on which the farmer has his primary residence (homestead). Which properties are classified as Category D1 property?

A. Category D1 property should include the 225-acre wheat and cotton farm and the 10-acre tract. Report the subclass for each agricultural use land class. The value of the four barns and the homestead's two acres & residence should be classified as Category E.

CATEGORY D2

Real Property: Non-Qualified Land

Which Properties are Classified In Category D2?

Raw acreage that is not qualified for productivity valuation should be reported as D2 property.

Important Notes in Classifying Category D2 Property

- If you report acreage under Category D on your electronic data submission (EDS), PTD will use the productivity valuation field to categorize the acreage as either D1 or D2. You do not need to re-code Category D acreage into D1 and D2 for EDS purposes.
- Improvement value (such as barns or houses) should not be reported as Category D2 property, but classified as Category E property. Fences and earth re-shaping (earthen dams, contouring, trenching etc.), however, are considered part of the land and should be included.
- Any size tract may be reported in Category D2. Use is the determining factor in classifying property. If the land is not being used for residential, com-

mercial, industrial, or other purposes that would require classification in another property category, and is not qualified for productivity valuation, then it should be reported in Category D2.

Category D2 Classification Questions

Q. A businessman recently purchased a 1,000 acre tract that he is holding to be developed into ranchettes. The tract is not qualified for productivity valuation, and has not yet been subdivided or developed in any way. How should the 1,000 acre tract be classified?

A. The 1,000 acre tract should be classified in Category D2 since it is not qualified for productivity valuation and does not fit into any other property category.

CATEGORY E

Real Property: Farm and Ranch Improvements

Which Properties are Classified in Category E?

Improvements associated with land reported as Category D property should be reported as Category E. These improvements include all houses, barns, sheds, silos, garages and other improvements associated with farming or ranching. Land separated from a larger tract for residential purposes should be included as Category E property. Other farm and ranch land should be included in Category D property.

Important Notes in Classifying Farm and Ranch Improvements

- The number of acres included for homestead exemption purposes does not change the classification of these types of properties.
- The improvement value of all barns, sheds, silos and other outbuildings is classified as Category E property.
- Land under barns, sheds, silos and other agricultural outbuildings is classified as Category D property.

Important Notes in Classifying Commercial Real Property

- Include both the land and improvement value. The land may be appraised by the CAD and the improvement by an appraisal firm. However, the total land and improvement value is classified as F1 property.
- Do not include commercial personal property as Category F1 property.

Category F1 Classification Questions

- Q. A development company owns a 360-unit time-share complex. How should this property be classified?
- A. This property is operated as a commercial business. The real property value is classified as F1 property. The personal property should be classified as L1.
- Q. One of our citizens owns a business and an adjacent lot. Both the business and lot are used for commercial purposes. How should the appraisal district classify the adjacent lot? As a vacant lot under Category C or as commercial real property under Category F1?
- A. The classification of any property depends on its use. Since the adjacent lot is used in conjunction with a commercial business, it should be classified as Category F1.
- Q. A telephone store is owned and operated as an independent operation by AT&T. The store sells and repairs telephones. How is this property classified?
- A. Even though a utility company owns this store, it is operated as a commercial business and is not a necessary component of utility operations. Classify the property as F1 property.
- Q. If a motel suite establishment, such as a motor inn, rents by the month, is it classified as Category B property or F1 property?
- A. The motor inn rents the units on a short-term basis. The property is classified as Category F1 property.
- Q. A discount store chain purchases merchandise from several manufacturers for distribution to

their company stores. Should their warehouse be classified as Category F1 property?

- A. Yes. The warehouse is not part of the manufacturing process. When property is used for storing merchandise purchased from more than one manufacturer, which will be distributed to retail outlets, it should be considered commercial property.

CATEGORY F2

Real Property: Industrial

Which Properties are Classified in Category F2?

Category F2 properties are the land and improvements of businesses that add value to a product through development, manufacturing, fabrication, or processing of that product.

Some examples of industrial businesses follow: cotton gins, processing plants, paper mills, steel mills, refineries, warehouses storing for a manufacturing facility, cement plants, chemical plants, canning companies and clothing manufacturers. (See discussion of Category F1, commercial real property, on page 5 for additional information on properly categorizing warehouses and their contents.)

Important Notes in Classifying F2 Industrial Real Property

- Include the value of both the improvements and the land necessary to the industrial operation. The CAD may appraise the land and an appraisal firm may appraise the improvement. However, the total land and improvement value is classified as F2 property.
- Classify all equipment that would not normally be removed as F2 property improvement value. If removing the equipment would damage the structure to the extent that the cost to repair surpasses the market value of the property removed, the equipment is considered real property.
- Do not include additional tracts of land held by the company if that land is not a part of the manufacturing operation.

rent production levels. How should the property be classified?

- A. The value of the mineral rights is classified as Category G property. The surface value is classified as Category D property.

CATEGORY H

Tangible Personal Property: Nonbusiness Vehicles

What is Classified in Category H?

Category H property includes automobiles, motorcycles and light trucks not used for the production of income and subject to taxation under Section 11.14, Property Tax Code. Non-income producing vehicles, are exempt from taxation unless the governing body of a taxing unit has taken an official action to tax them. Appraisal districts are not required to list or appraise exempt vehicles. If Exempt non-income producing vehicles are on the roll they should be coded X.

Important Notes in Classifying Non-Income Producing Vehicles

- Includes non-income producing vehicles only. Income producing vehicles are classified in Category L1.

Category H Classification Questions

- Q. A fast food restaurant has a delivery fleet of five small vans. Should the value of these vans be included as Category H property?
- A. No. These vans are used for the production of income. They are business inventory, Category L1 property.
- Q. An individual owns a sedan and a station wagon subject to taxation under Section 11.14, Property Tax Code. Are these vehicles Category H property?
- A. Yes. They are classified as Category H property since they are privately owned vehicles and not used for income producing purposes.

CATEGORY J

Real and Personal Property: Utilities

Which Properties are Classified in Category J?

Category J property includes the real and personal property of utility companies and co-ops. Subcategories of utilities are:

- J1 Water Systems
- J2 Gas Distribution Systems
- J3 Electric Companies and Electric Co-ops
- J4 Telephone Companies and Telephone Co-ops
- J5 Railroads
- J6 Pipelines
- J7 Cable Companies
- J8 Other

Important Notes in Classifying Utility Properties

- Utility companies are typically subject to state, local and federal regulations as to their rates and services provided, however recent events have allowed for some deregulation.
- Usually utility companies supply continuous or repeated services through permanent physical connections between a plant and a consumer. As a result of restructuring of the electric generation industry in Texas, the electric generation plants should now be classified in Categories F2 and L2. Transmission and distribution facilities and equipment will continue to be Category J.
- Property owned by a utility company, but not a necessary component of utility operations is not classified as Category J property. The use of the property determines the classification.

Q. An oil company owns a number of drilling rigs. How is this personal property classified?

A. Drilling rigs add value to the product (oil and gas) by developing the lease and making the product available for recovery. These properties are classified as Category L2 property.

Q. Is a distribution warehouse inventory for a manufacturer that distributes its goods to wholesalers classified as Category L1 property?

A. No. It is considered a part of the manufacturing operation and classified as Category L2.

CATEGORY L2 Personal Property: Industrial (Manufacturing)

Which Properties are Classified in Category L2?

Category L2 properties include the personal property of businesses that add value to a product through development, manufacture, processing or storage of that product. (See discussion of Category F1, commercial real property, on page 5 for additional information on properly categorizing warehouses and their contents.)

Some examples of Category L2 industrial personal property are:

- Manufacturing machinery and equipment, computers, barges, commercial watercraft, trucks, heavy equipment, inventory stock, drilling rigs, portable tools, furniture and fixtures, raw materials, goods in process and finished goods.

Important Notes in Classifying Industrial Personal Property

- All personal property used in the production of a product is classified as Category L2 property.
- Automobiles, trucks, aircraft, watercraft, recreational vehicles and heavy equipment owned by an industrial firm are classified as Category L2 property.

- Do not classify the real property of an industrial firm as Category L2 property; it should be classified as Category F2 property.

Category L2 Classification Questions

Q. Is the personal property inventory of a well service company classified as Category L2 property?

A. No. Personal property inventory, supplies, equipment, furniture and fixtures of a commercial business are classified as Category L1 property.

Q. An oil company has a storage yard where equipment that services a drilling operation in the area is stored. How are these properties classified?

A. The land and any improvements are classified as Category F2 property. The equipment is classified as Category L2 property. Do not include this value in Category G.

Q. Are support facilities such as compressed air, steam and dehumidification in a manufacturer's building considered Category L2 property?

A. No. These are classified as Category F2 property since they are an integral part of the building.

CATEGORY M Mobil Homes and Other Tangible Personal Property

Which Properties are Classified in Category M?

Category M properties should be classified as either M1 or M2. A mobile home on land owned by someone other than the owner of the mobile home should be classified as M1 property. This is an exception to the current use rule for classifying property. Even though the mobile home is used for residential purposes, it is classified as Category M1 property if the mobile home and land have different owners.

Non-income producing boats, travel trailers and personal aircraft are exempt from taxation unless the governing

Category N Classification Questions

- Q. Our district has a number of undetermined codes. Are these Category N properties?
- A. No. Do not use Category N as a "catch-all" category.
- Q. Since I have no intangible property in my district, do I need a Category N on my tax roll?
- A. No, it is not necessary. However, the self-reports do provide a place to record Category N property value. Reserve Category N for intangible value in the event it is needed in the future.

CATEGORY O Real Property: Residential Inventory

Category O properties are residential real property held as inventory:

- They are under the same ownership.
- They are contiguous or located in the same subdivision or development.
- They are held for sale in the ordinary course of business.
- They are subject to zoning restrictions limiting them to residential use. If not subject to zoning, they are subject to enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
- They have never been occupied for residential purposes.
- They are not presently leased or producing income.
- The property is business inventory.

Important Notes in Classifying Residential Real Property Inventory

- All of the above criteria must be met in order for the property to be classified as Category O property.

- The land and improvement value are both classified as Category O property if the criteria are met.
- The property is appraised as a unit.

Category O Classification Questions

- Q. A 300-acre tract of land is subdivided into one-acre tracts. One house was built on a lot as a commercial venture. The house has never been occupied, nor any of the lots developed. They are for sale in the normal course of business. Are these Category O properties?
- A. Yes. They are owned by the same person, contiguous and have never been occupied. They are appraised as a unit and classified as Category O properties.
- Q. A local developer built 35 homes in a subdivision; however, 10 have sold and are occupied. The others are for sale but remain vacant. Which properties are classified as Category O property?
- A. The 25 houses that are vacant are appraised as a unit and classified as Category O properties.

CATEGORY S Special Inventory

Category S accounts include certain personal property of businesses that provide items for sale to the public. These personal property items are appraised based on total annual sales in the prior tax year. Examples of special inventory follow:

Sec. 23.121. Dealer's Motor Vehicle Inventory

Dealer's motor vehicle inventory means all motor vehicles held for sale by a dealer.

"Motor vehicle" means a towable recreational vehicle or a fully self-propelled vehicle with at least two wheels which has as its primary purpose the transport of a person or persons, or property, whether or not intended for use on a public street, road, or highway.

Sec. 23.1241. Dealer's Heavy Equipment Inventory

Dealer's heavy equipment inventory means all items of heavy equipment that a dealer holds for sale at retail. "Heavy equipment" means self-propelled, self-powered, or pull-type equipment, including farm equipment or



2

February 19, 2002

PO Box 12927
Austin TX
78711-2927

Ms. Linda Russell
c/o Van Zandt County Appraisal Dist.
P.O. Box 926
Canton, Texas 75103

Dear Ms. Russell,

4400 Shoal Creek Blvd.

www.tsl.state.tx.us

Enclosed is a copy of the Texas State Library and Archives Commission Local Schedule GR, Retention Schedule for Records Common To All Local Governments (3rd Edition). Also enclosed is Local Schedule TX and a copy of your Local Government Control Schedule approved on 11-28-94. The Local Schedules GR and TX may be used to update the information in your 11-28-94 Local Government Control Schedule. These are the most current versions of the Schedules GR and TX.

Please contact me at 512-452-9242, ext. 157 if you have any further questions. If I am unavailable, one of the other consultants will be glad to assist you with your questions.

Sincerely,

Jed J. Rogers
Government Information Analyst

Enclosures

Commission Chairman
Carolyn Palmer

Members
Chris A. Brisack
Kenneth R. Carr
Sandy Melton
Sandra Pickett
Elizabeth Sanders

Director and Librarian
Peggy D. Rudd

Assistant State Librarian
Edward Seidenberg

*Moving
information
work
for all
Texans*

The Challenge of E-Records

A few months ago I attended the annual meeting of the National Association of Government Archives and Records Administrators where the Archivist of the United States, John Carlin stated:

“Electronic records represent the most strategic challenge facing us today. Electronic records, like records in traditional formats, are critical for the effective functioning of a democracy, and it’s up to all of us who deal with government records to make sure such records are created, preserved, and accessible for as long as needed.”

My colleagues and I at the Commission couldn’t agree more with that statement, but we also realize the enormity of that task. In fact many years ago we recognized that in order to meet the challenge of dealing effectively with electronic records we would need to find new approaches, new technologies, and new partnerships.

Managing electronic information – it’s truly an enormous challenge. In fact more and more, it seems that the information is managing US, not the other way around. When it comes to electronic records, we are dealing with issues such as hackers, viruses, internal sabotage, privacy protection, instant access, open records, user error, email proliferation, protection, disaster recovery, constantly changing technology, the sheer volume of information, records destruction, historical preservation, electronic signatures, digital financial transactions,

federal regulations, state laws, e-business, e-government, and demanding elected officials – just to name a few. It’s no wonder the issue of electronic records seems so overwhelming. It’s no wonder we must work together as a team to achieve any sort of success.

As an essential part of this team, local government Information Technology Managers provide a clear understanding of the technology which will bring us better access, control, protection and management of government information. They are the technicians who open the door to the future by implementing effective use of electronic information systems today.

The Records Management Officers bring to the team their own areas of expertise – a clear understanding of retention and destruction requirements, document workflow, legal requirements and historical preservation. Their value is in their systems approach, their long-term view, and their recognition of the human element integral to the success of any new technology.

Another important member of the team, the Public Information Officer, protects the interests of the government and its clients. Within one record, one file or one database, different levels of confidentiality are often needed. These shades within shades of protection must be planned for and programmed well in advance of implementation of any new system. Without the PIOs, we tend to bypass essential legal requirements and place at risk the very people we are here to serve.

These three staff members provide the core of the Information Management Team in each local government. The team’s goal is to get the right information to the right person at the right time in the right format in the most cost-effective manner as possible. Working in concert with managers, users and clients, the Information Management Team brings together insights and expertise that are invaluable. Effective communication among staff is critical and teamwork is absolutely essential.

As we move into the new year, we can each think of ways to work with our Information Management Team to improve protection of electronic information in our local governments and implement more efficient information management systems for our clients and users. We can arrive at work each day with enthusiasm and a willing desire to communicate, plan, listen, and prepare for a future where WE manage the information, not the other way around.

*by Chris LaPlante, Texas State Archivist.
To contact Chris, his email is
chris.laplante@tsl.state.tx.us.*

Texas State Library and Archives is pleased to announce the winners from it’s recent prize giveaway from the 2001 Texas Municipal League conference.

Conference attendees **Rose Villegas** of Pharr, Texas and **JD Reyes** of San Angelo Texas were the recipients of a gift basket of childrens books donated to their munipal library in their names.

VAN ZANDT COUNTY APPRAISAL DISTRICT

W. Hwy. 64 P.O. Box 926
Canton, Texas 75103

Tele. 903/567-6171
903/567-4956

April 26, 1996

Ms. Sunny Casarez
TEXAS STATE LIBRARY/RECORDS MANAGEMENT
P.O. Box 12927
Austin, TX 78711

Dear Ms. Casarez,

Mr. Chris Becker is the new chief appraiser for the Van Zandt County Appraisal District. Please send the necessary forms required in order to name him as Records Management Officer for the district.

Thank you for processing my request.

Sincerely yours,



Sue Huddle
Secretary

/csh

VAN ZANDT COUNTY APPRAISAL DISTRICT

27867 State Hwy. 64 P.O. Box 926
Canton, TX 75103

Chief Appraiser, Brenda Barnett, RPA
Office Hours: 8:00 AM-4:30 PM
Monday - Friday

Tele: 903-567-6171
Fax: 903-567-6600

July 27, 2005

Mr. Jed Rogers
Texas State Library & Archive Comm
P O Box 12927
Austin, Tx 78711-2927

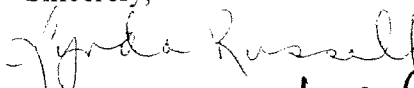
Dear Mr. Rogers:

(14)

Enclosed is a letter electing Brenda Barnett as Records Mgmt Officer of Van Zandt County Appraisal District and minutes from the meeting authorizing this change.

If you have any questions regarding this, please contact me at 903-567-6171 ext. 32.

Sincerely,


Lynda Russell - Now Designate
Asst Office Mgr

Van Zandt County Appraisal District

Records Management

WHEREAS, Title 6, Subtitle C, Local Government Code (Local Government Records Act), provides that each local government must establish an active and continuing records management program; and

WHEREAS, the Van Zandt County Appraisal District desires to adopt a plan for that purpose and to prescribe policies and procedures consistent with the Local Government Records Act and in the interests of cost-effective and efficient recordkeeping; **NOW THEREFORE:**

SECTION 1. DEFINITION OF RECORDS OF THE VAN ZANDT COUNTY APPRAISAL DISTRICT. All documents, papers, letters, books, maps, photographs, sound or video recordings, microfilm, magnetic tape, electronic media, or other information recording media, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the Van Zandt County Appraisal District or any of its officers or employees pursuant to law or in the transaction of public business are hereby declared to be the records of the Van Zandt County Appraisal District and shall be created, maintained, and disposed of in accordance with the provisions of this ordinance or procedures authorized by it and in no other manner.

SECTION 2. RECORDS DECLARED PUBLIC PROPERTY. All records as defined in Section 1 of this plan are hereby declared to be the property of the Van Zandt County Appraisal District. No official or employee of the Van Zandt County Appraisal District has, by virtue of his or her position, any personal or property right to such records even though he or she may have developed or compiled them. The unauthorized destruction, removal from files, or use of such records is prohibited.

SECTION 3. POLICY. It is hereby declared to be the policy of the Van Zandt County Appraisal District to provide for efficient, economical, and effective controls over the creation, distribution, organization, maintenance, use, and disposition of all records of this office through a comprehensive system of integrated procedures for the management of records from their creation to their ultimate disposition, consistent with the requirements of the Local Government Records Act and accepted records management practice.

SECTION 4. RECORDS MANAGEMENT OFFICER. Brenda Barnett will serve as records management officer for the Van Zandt County Appraisal District as provided by law and will ensure that the maintenance, destruction, electronic storage, or other disposition of the records of this office are carried out in accordance with the requirements of the Local Government Records Act.

SECTION 5. RECORDS CONTROL SCHEDULES. Appropriate records control schedules will be prepared by the records management officer for use in Van Zandt County Appraisal District, as provided by law. Any destruction of records of the Van Zandt County Appraisal District will be in accordance with these schedules and the Local Government Records Act.


Chairman of the Board
Van Zandt County Appraisal District

4/19/05
Date

Local Government—Records Control Schedule

CERTIFICATION AND ACCEPTANCE

Section 1 USE OF FORM (check one, see reverse)

- Original Filing—Form SLR 500
 Amended Schedule—Form SLR 500
 Amendment to Schedule—Form SLR 520

Number of Pages in Attachment 1

Date of Attachment 2/23/05 (3)

Date of previous schedule the attachment amends,
if applicable 10/1/94

Section 2 SUBMISSION OF DATA (see reverse)

Government VAN ZANDT CAD

Office _____

Department _____

RMO Address P O Box 926

City CANTON TX zip 75103

Telephone 903-567-6171

Section 3 LOCAL GOVERNMENT CERTIFICATION

The attached document of the type indicated above is submitted for filing pursuant to Local Government Code §203.041. The attachment has been approved according to the ordinance, order, or plan of the local government or elective county office for which I am the Records Management Officer. I certify that the administrative rules for electronic records, adopted under Local Government Code §205.003(a), will be followed for records subject to the rules.

Name and Title (print or type) BRENDA BARNETT, CHIEF APPRAISER

Signature Brenda Barnett Date February 25, 2005

Section 4 TEXAS STATE LIBRARY ACCEPTANCE (to be completed by Texas State Library)

The records control schedule, amended schedule, or amendment to schedule for filing with this transmittal sheet has:

- been accepted for filing pursuant to Local Government Code §203.043(a). A record appearing on the schedule or amendment may be disposed of at the expiration of its retention period without additional notice to the director and librarian, subject to the provisions of Local Government Code §203.041(d).
- been accepted for filing subject to the conditions stated in the accompanying letter pursuant to Local Government Code §203.043(d).
- not been accepted for filing pursuant to Local Government Code §203.043(b). See accompanying letter for explanation.

Name and Title (print or type) _____

Signature _____ Date _____



Form SLR 540

Texas
State Library
and Archives
Commission

State and
Local Records
Management Division

Box 12927
Austin, Texas 78711-2927

512-452-9242
512-323-6100 FAX

SLR 540 (3/96)

CP

**AMENDMENT TO
LOCAL GOVERNMENT
RECORDS CONTROL
SCHEDULE**

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 520 (2/93)

Date 7/23/05 Page 1 of 1

Government VAN ZANDT CAD

Office (if Applicable) _____

Department (If Applicable) _____

Address PO Box 926

City CANTON, TX Zip 75103 Telephone 903-567-6171

Records Management Officer BRENDA BARNETT

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			REASON FOR AMENDMENT			
		OFFICE	STORAGE	TOTAL	New Record	Change Record	Delete Record	Revised Retention
1000-26	ROUTINE - EMAIL				✓			✓

DISPOSITION: ELECTRONIC - DELETE WHEN RECORD HAS NO ADMINISTRATIVE VALUE

MLR
2/23/05

Local Government-Records Control Schedule

CERTIFICATION AND ACCEPTANCE

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Date of Attachment 2/23/05

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Government VAN ZANDT CAD

Office _____

Department _____

RMO Address P O Box 926

City CANTON TX zip 75103

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Name and Title (print or type) BRENDA BARNETT, CHIEF APPRAISER

Signature Brenda Barnett Date February 25, 2005

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Name and Title (print or type) _____

Signature _____ Date _____



Form SLR 540

Texas State Library and Archives Commission
 State and Local Records Management Division
 Box 12927
 Austin, Texas 78711-2927
 512-452-9242
 512-323-6100 FAX
 SLR 540 (3/96)

**AMENDMENT TO
LOCAL GOVERNMENT
RECORDS CONTROL
SCHEDULE**

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 520 (2/93)

Government VAN ZANDT CAD

Office (if Applicable) _____

Department (If Applicable) _____

Address PO BOX 926

City CANTON, TX Zip 75103 Telephone 903-567-6171

Records Management Officer BRENDA BARNETT

Date 3/23/05 Page 1 of 1

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			REASON FOR AMENDMENT			
		OFFICE	STORAGE	TOTAL	New Record	Change Record	Delete Record	Revised Retention
1000-26	ROUTINE - EMAIL				✓			✓

DISPOSITION: ELECTRONIC - DELETE WHEN RECORD HAS NO ADMINISTRATIVE VALUE

Local Government—Records Control Schedule

CERTIFICATION AND ACCEPTANCE

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Government Van Zandt County Appraisal District

Office _____

Department _____

RMO Address P.O. Box 926

City Canton Zip 75103

Telephone 903-567-6171

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Name and Title (print or type) Brenda Barnett, Chief Appraiser

Signature _____ Date _____

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- been accepted for filing subject to the conditions stated in the accompanying letter pursuant to Local Government Code §203.043(d).
- not been accepted for filing pursuant to Local Government Code §203.043(b). See accompanying letter for explanation.

Name and Title (print or type) _____

Signature _____ Date _____



Texas
State Library
and Archives
Commission

Form
SLR 540

Texas
State Library
and Archives
Commission

State and
Local Records
Management Division

Box 12927
Austin, Texas 78711-2927

512-452-9242
512-323-6100 FAX

SLR 540 (3/96)

AMENDMENT TO LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code § 203.041
Texas State Library and Archives Commission
SLR 520 (2/93)

Date 2/23/05 Page 1 of 1

Government Van Zandt County Appraisal District

Office (if Applicable) _____

Department (If Applicable) _____

Address P.O. Box 926

City Canton Zip 75103 Telephone 903-567-6171

Records Management Officer Brenda Barnett

RECORD NUMBER	RECORD TITLE	RETENTION PERIOD			REASON FOR AMENDMENT			
		OFFICE	STORAGE	TOTAL	New Record	Change Record	Delete Record	Revised Retention
1000-26(c)	Routine - Correspondence and internal memoranda (to include routine email)	AV		AV	X			X

Note: Delete routine email when no longer administratively valuable

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code §203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

Government Van Zandt County Appraisal District

Office (If Applicable) N/A

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Address P.O. Box 926

City Canton Zip 75103 Telephone (903) 567-6171

Records Management Officer Ronald G. Groom

ORIGINAL FILING

AMENDED FILING

Date 10/01/94

Page 1 of 19

RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	PART 1: GENERAL		
1000-01	AGENDAS: a. Open meetings	2 Years	
	b. Closed sessions	2 Years	
1000-03	MINUTES (the use of audio tapes in (c)-(e) includes videotapes with sound): a. Written minutes	PERMANENT	
	b. Notes taken during meetings from which written minutes are prepared	90 Days after approval of minutes by the governing body	
	c. Audiotapes of open meetings for which written minutes are not prepared	PERMANENT	
	d. Audiotapes of workshop sessions of governing bodies in which votes are not made and written minutes are not required by law to be taken	2 Years	
	e. Audiotapes of open meetings for which written minutes are prepared	90 days after approval of minutes by the governing body	
	f. Audiotapes of closed meetings	2 Years	
	g. Supporting documentation	2 Years	
1000-04	OPEN MEETING NOTICES	2 Years	
1000-05	ORDINANCES, ORDERS, RESOLUTIONS (including those that have been repealed, revoked, or amended)	PERMANENT	
1000-20	ACCIDENTS REPORTS - REPORTS OF ACCIDENTS TO PERSONS ON LOCAL GOVERNMENT PROPERTY OR IN ANY OTHER SITUATION IN WHICH A LOCAL GOVERNMENT COULD BE PARTY TO A LAW SUIT: a. Reports of accidents to adults	5 Years	

AV: As long as administratively valuable FE: Fiscal Year End US: Until superseded

* Refer to notes on Texas State Library and Archives Commission Local Records Retention Schedule TX or GR, whichever is applicable

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code §203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

Government Van Zandt County Appraisal District

Office (If Applicable) N/A

Department (If Applicable) N/A

Address P.O. Box 926

City Canton Zip 75103 Telephone (903) 567-6171

Records Management Officer Ronald G. Groom

ORIGINAL FILING AMENDED FILING
Date 10/01/94 Page 2 of 19

RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	b. Reports of accidents to minors	5 Years; or 2 years after the minor reaches the age of 18, whichever is later	
1000-21	AFFIDAVITS OF PUBLICATION	2 Years	
1000-24	*COMPLAINTS	Resolution or dismissal of complaint + 2 years	
1000-25	CONTRACTS, LEASES, AND AGREEMENTS	4 Years after expiration or termination of the instrument according to its terms	
1000-26	*CORRESPONDENCE AND INTERNAL MEMORANDA: a. Policy and program development	5 Years	
	b. Administrative	2 Years	
	c. Routine	AV	
1000-27	DEEDS	PERMANENT	<i>Electronic delete when record has no administrative value.</i>
1000-29	INSURANCE POLICIES	4 years after expiration or termination of the policy according to its terms	
1000-30	LEGAL OPINIONS	PERMANENT	
1000-31	LITIGATION CASE FILES	AV after final disposition of the case	
1000-32	MINUTES OF INTERNAL STAFF MEETINGS	AV	
1000-33	NEWS RELEASES	AV	

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code §203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

Government Van Zandt County Appraisal District

Office (If Applicable) N/A

Department (If Applicable) N/A

Address P.O. Box 926

City Canton Zip 75103 Telephone (903) 567-6171

Records Management Officer Ronald G. Groom

ORIGINAL FILING

AMENDED FILING

Date 10/01/94

Page 3 of 19

RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
1000-34	✓ OPEN RECORDS REQUESTS	1 year after final decision on request	
1000-35	✓ ORGANIZATIONAL CHARTS	US	
1000-36	✓ PERMITS AND LICENSES	Expiration, cancellation, revocation, or denial + 2 years	
1000-37	✓ *PHOTOGRAPHS, RECORDINGS, AND OTHER NON-TEXTUAL MEDIA	PERMANENT	
1000-38	✓ POLICY AND PROCEDURE DOCUMENTATION	US + 5 years	
1000-39	✓ *PUBLICATIONS	PERMANENT	
1000-40	RECORDS MANAGEMENT RECORDS:		
	✓ a. Records control schedules	PERMANENT	
	✓ b. Records destruction documentation	PERMANENT	
	✓ c. Records inventories	AV	
	✓ d. Records management plans and policy documents	US + 5 years	
1000-41	REPORTS AND STUDIES (NON-FISCAL):		
	✓ a. 1. Annual reports	PERMANENT	
	✓ 2. Special reports or studies prepared by order or request of the governing body or considered by the governing body (as reflected in its minutes) or ordered or requested by a state agency or a court	PERMANENT	
	✓ 3. Special reports or studies prepared by order or request of the chief administrative officer	5 years	
	✓ 4. Monthly, bimonthly, quarterly, or semi-annual reports	3 years	

AV: As long as administratively valuable FE: Fiscal Year End US: Until superseded

* Refer to notes on Texas State Library and Archives Commission Local Records Retention Schedule TX or GR, whichever is applicable

LOCAL GOVERNMENT RECORDS CONTROL SCHEDULE

Pursuant to Local Government Code §203.041
Texas State Library and Archives Commission
SLR 500 (2/93)

Government Van Zandt County Appraisal District
Office (If Applicable) N/A
Department (If Applicable) N/A
P.O. Box 926
Address _____
Canton 75103 (903) 567-6171
City _____ Zip _____ Telephone _____
Records Management Officer Ronald G. Groom

ORIGINAL FILING AMENDED FILING
Date 10/01/94 Page 4 of 19

RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	<input checked="" type="checkbox"/> b. Activity reports compiled on a daily or other periodic basis pertaining to workload measures, time studies, number of public contacts, etc., except reports of similar types types noted in this or other commission schedules	1 Year	
1000-42	<input checked="" type="checkbox"/> WAIVERS OF LIABILITY	3 years from date of cessation of activity for which the waiver was signed	
1025-01	AUDIT RECORDS: <input checked="" type="checkbox"/> a. Annual or biennial cumulative audit	PERMANENT	
	<input checked="" type="checkbox"/> b. Annual, biennial, or other periodic audit of a department, program, fund, or account if included in a cumulative audit under (a)	2 years	
	<input checked="" type="checkbox"/> c. Annual, biennial, or other periodic audit of a department, program, fund, or account if not included in a cumulative audit under (a)	PERMANENT	
	<input checked="" type="checkbox"/> d. Special audits ordered by a governing body, a court or grand jury, or mandated by administrative rules of a state or federal agency	PERMANENT	
	<input checked="" type="checkbox"/> e. Working papers, summaries, and similar records created for the purpose of conducting an audit	3 years after all questions arising from the audit have been resolved	
1025-02	<input checked="" type="checkbox"/> BANK SECURITY RECORDS	4 years after termination, expiration, or release of contractual obligations	
1025-04	BUDGETS AND BUDGET DOCUMENTATION: <input checked="" type="checkbox"/> a. Annual budgets (including amendments)	PERMANENT	
	<input checked="" type="checkbox"/> b. Special budgets (includes budgets for capital improvement projects, or other projects prepared on a special or emergency basis and not included in an annual budget)	PERMANENT	
	<input checked="" type="checkbox"/> c. Working papers created exclusively for the preparation of budgets, including budget requests, justification statements, and similar documents	2 years	

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Government Van Zandt County Appraisal District
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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	d. Encumbrance and expenditure reports (status reports showing expenditures and encumbrances against a budget)	2 years	
	e. Budget change documentation, including line item or contingency/reserve fund transfers and supplemental budget request	2 years	
1025-05	CAPITAL ASSETS RECORDS:		
	a. Equipment or property history cards or similar records containing data on initial cost, including disposal authorization when disposed of	FE of date of disposal + 3 years	
	b. Equipment or property cost and depreciation schedules or summaries used for capital outlay budgeting or other financial or budget control purposes	FE of date of disposal + 3 years	
	c. Equipment or property inventories (including sequential number property logs)	US + 3 years	
	d. *Property for sale, auction, or disposal records of government owned equipment or property	1 year	
1025-09	*INVESTMENT TRANSACTION RECORDS	FE + 5 years	
1025-25	*ACCOUNTING POLICIES AND PROCEDURES DOCUMENTATION	US + 5 years	
1025-26	*ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	FE of date of payment + 3 years	
	a. Accounts payable records sufficient to document the purchase cost of capital equipment or other fixed assets if capital asset documentation of the type noted under item number 1025-05A is not created	FE of date of disposal + 3 years	
	b. *Fund transmittal reports accompanying the transmittal of funds to federal, state, or other local government agencies to retirement systems, or to other entities if the funds are collected in whole or in part on behalf of other agencies or individuals except those accompanying the transmittal of federal and state payroll and unemployment taxes (see #1050-53(b))	FE of period covered by report + 3 years	
1025-27	*ACCOUNTS RECEIVABLE RECORDS	FE of date of receipt + 3 years	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	✓ a. *Accounts receivable records documenting the receipt of any monies by any local government other than a school district that are remittable to the state comptroller of public accounts	Remittance due date + 5 years	
1025-28	✓ BANKING RECORDS	FE + 5 years	
1025-29	✓ *COST ALLOCATION AND DISTRIBUTION RECORDS	FE + 3 years	
1025-30	*LEDGERS, JOURNALS AND ENTRY DOCUMENTS:		
	a. General ledger showing receipts and expenditures from all accounts and funds of a local government:		
	1. For fiscal years for which an annual audit report exists	FE + 5 years	
	2. For fiscal years for which an annual audit report does not exist	PERMANENT	
	✓ b. *Subsidiary ledgers	FE + 5 years	
	✓ c. Receipt, disbursement, general, or subsidiary journals	FE + 5 years	
	✓ d. *Journal vouchers and entries or similar posting control forms	FE + 5 years	
1025-31	*TRANSACTION SUMMARIES:		
	✓ a. Daily	30 days	
	✓ b. Weekly	90 days	
	✓ c. Monthly, bimonthly, quarterly, or semi-annual	2 years	
1050-04	✓ *CERTIFICATES AND LICENSES	US or separation of employee + 5 years	
1050-05	✓ CONFLICT OF INTEREST AFFIDAVITS	5 years after leaving position for which the affidavit was filed	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
1050-06	COUNSELING PROGRAM FILES: a. Reports of interviews, analysis, and similar records relating to the counseling of an employee for work-related, personal, or substance abuse problems b. Records relating to the planning, coordination, implementation, direction, and evaluation of an employee counseling program	3 years after termination of counseling 3 years	
1050-07	DISCIPLINARY AND ADVERSE ACTION RECORDS	2 Years after case closed or action taken as applicable	
1050-08	EMPLOYEE PENSION AND BENEFITS RECORDS: a. *Employee benefit plans such as pension; life, health, and disability insurance; seniority and merit systems; and deferred compensation plans, including amendments b. Enrollment forms providing personal identifying data, beneficiary information, option selection, and similar information: 1. If the official record is maintained by the retirement system of which the local government is a member or by the service provider 2. If the official record is maintained by the local government: a. Pension and deferred compensation b. Life, health and disability insurance c. Annual reports from a pension system or fund	Termination of plan + 1 year AV PERMANENT Termination of coverage + 4 years PERMANENT	
1050-09	EMPLOYEE RECOGNITION RECORDS	2 Years	
1050-10	EMPLOYEE SECURITY RECORDS: a. Records created to control and monitor the issuance of keys, identification cards, passes, or similar instruments of identification and access	US date of expiration, or date of separation + 2 years	
1050-11	EMPLOYEE SELECTION RECORDS	2 years from the creation of the record or the personnel action involved, whichever later	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
1050-12	*EMPLOYEE SERVICE RECORD	PERMANENT	
1050-13	EMPLOYMENT ADVERTISEMENTS OR ANNOUNCEMENT	2 years	
1050-14	EMPLOYMENT APPLICATIONS	2 years from the creation of the record or the personnel action involved, whichever later	
	a. Samples of publications, artwork, or other products or prior achievement not returned to applicants	AV	
	b. *Transcripts of persons hired if state or federal law or regulation mandates a level of education needed to qualify for employment	Date of separation + 5 years	
1050-15	EMPLOYMENT CONTRACT/COLLECTIVE BARGAINING RECORDS:		
	a. Contracts and agreements, including collective bargaining agreements, between a local government and an employee or a group of employees, including written acceptances of such contracts	Last effective date contract + 4 years	
1050-18	*FIDELITY BONDS	Effective life of bond + 5 years	
1050-20	GRIEVANCE RECORDS	2 years	
1050-21	JOB EVALUATIONS OF EACH EMPLOYEE	US + 2 years	
1050-22	MEDICAL AND EXPOSURE REPORTS:		
	a. Health or physical examination reports or certificates of all job applicants if physical condition is a factor in hiring decisions, including the promotion, transfer or selection for training of current personnel	2 years	
1050-23	OATHS OF OFFICE	US + 5 years; or 5 years after leaving position for which oath required	
1050-24	PERSONNEL ACTION OR INFORMATION NOTICES	2 years	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
X 1050-25	PERSONNEL STUDIES AND SURVEYS	3 years	
1050-26	POSITION DESCRIPTION, CLASSIFICATION, AND STAFF MONITORING RECORDS: a. Job description, including any associated task or skill statements b. Documentation concerning the development and analysis of job descriptions and classification systems, including survey, review and audit reports; classification standards and guidelines; selection criteria, determination of classification appeals, etc., as follows: 1. Documents linked to a specific position 2. Survey, audit, or other reports issued on a regular basis 3. Other documentation not included in (b1) OR (b2) c. Position staffing and vacancy reports	US or position abolished + 4 years Dispose with job description under (a) US + 4 years 4 years US	
1050-28	TRAINING AND EDUCATIONAL ATTAINMENT RECORDS: a. *Certificates of completion, transcripts, test scores, or similar records documenting the training, testing, or continuing education achievements of an employee if such training or testing is required for the position held or if the education or skill attainment or enhancement affects or could affect career advancement in the local government or, in the case of licensed or certified personnel in other governments or the private sector b. *Training manuals, syllabuses, course outlines, and similar training aids used inhouse training programs	Date of separation + 5 years US	
1050-29	UNEMPLOYMENT COMPENSATION CLAIMS FILES	5 years	
1050-30	*VERIFICATION OF EMPLOYMENT ELIGIBILITY (INS FORM 1-9)	3 years from hire or 1 year after separation	
1050-31	WORK SCHEDULES	1 year	
1050-32	WORKERS COMPENSATION CLAIM FILES	5 years	
1050-33	*FINANCIAL DISCLOSURE STATEMENTS	2 years	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	<ul style="list-style-type: none"> 5. Copies of annual or other periodic statements furnished to each employee detailing the deductions and contributions to a pension or deferred compensation plan during the past year or period c. Master payroll register, including year-to-date register, if not used to satisfy either of the retention requirements set in (a) or (b) d. Copies of annual or other periodic statements furnished to each employee detailing the deductions and contributions to a pension or deferred compensation plan during the past year or period, if not used to satisfy the retention requirement set in (b) e. Payroll adjustment records, including transaction registers, authorizations, and similar records authorizing and detailing adjustments to payroll records because of overpayment, underpayment, etc. 	<p>FE + 3 years</p> <p>2 years</p> <p>FE + 3 years</p>	
1050-53	<p>FEDERAL AND STATE TAX FORMS AND REPORTS:</p> <ul style="list-style-type: none"> a. Forms used to determine withholding from wages and salaries for payroll tax purposes b. Forms and reports used to report the collection, distribution, deposit, and transmittal of payroll or unemployment taxes 	<p>4 years after separation or 4 years after form amended</p> <p>4 years after tax due date or tax paid</p>	
1050-54	<p>LEAVE RECORDS:</p> <ul style="list-style-type: none"> a. Requests and authorizations for vacation, compensatory, sick and other types of authorized leave b. Leave or hours-to-date registers c. Copies of periodic time summary or leave status reports furnished to each employee containing information on vacation, sick, compensatory, or other leave earned and used, including the final report of separated employees if they are not used to satisfy the retention requirement set in (a) 	<p>FE + 3 years</p> <p>FE + 2 years</p> <p>2 years</p>	
1050-55	<p>PAYROLL ACTION OR INFORMATION NOTICES:</p> <ul style="list-style-type: none"> a. Documents concerning hiring, termination, transfer, pay grade, position or job title, name changes, etc. 	<p>2 years</p>	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	b. Documents concerning adjustments to payroll and leave status	FE + 3 years	
1050-56	TIME AND ATTENDANCE REPORTS	4 years	
1050-57	TIME CHANGE RECORDS	2 years	
1050-58	REQUESTS AND AUTHORIZATIONS TO ENGAGE IN REIMBURSABLE ACTIVITIES	FE + 3 years	
1050-59	WAGE AND SALARY RATE TABLES: a. If wage or salary rate for each position listed on an employee service record (see #1050-12) is expressed in dollars	2 years after last effective date	
1075-01	BID AND BID DOCUMENTATION: a. Successful bids and request for proposals, including invitations to bid, bid bonds and affidavits, bid sheets, and similar supporting documentation b. Unsuccessful bids c. Informal bid records, such as requests for quotations or estimates, for the procurement of goods or services for which state law or local policy does not require the formal letting of bids	FE + 3 years 2 years 1 year	
1075-15	*ACCIDENT AND DAMAGE REPORTS (PROPERTY)	3 years	
1075-16	*CONSTRUCTION PROJECT FILES	PERMANENT	
1075-18	MAINTENANCE, REPAIR, AND INSPECTION RECORDS: a. Facilities: 1. Routine cleaning, janitorial, and inspection work 2. All other facility maintenance, repair and inspection records (including those related to plumbing, electrical, fire suppression, and other infrastructural systems)	1 year 3 years	
1075-19	*SERVICE REQUESTS/WORK ORDERS	2 years	
1075-20	USAGE REPORTS	FE + 3 years	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
1075-23	<p>a. Any type of usage report is such reports are the basis for allocating cost, for determining payment under rental or lease agreements</p> <p>WARRANTIES</p>	<p>FE + 3 years</p> <p>Expiration of warranty + 1 year</p>	
1075-40	<p>POSTAL AND DELIVERY SERVICE RECORDS:</p> <p>a. Meter and permit usage records</p>	<p>1 year</p>	
1075-41	<p>b. Registered, certified, insured, and special delivery mail receipts and similar records of transmittal by express or delivery companies</p> <p>TELEPHONE LOGS OR ACTIVITY REPORTS:</p> <p>a. If the log, report, or similar record is used for internal control purposes other than cost allocation</p>	<p>1 year</p> <p>2 years</p>	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	PART 2: APPRAISAL RECORDS		
2950-01	APPEAL RECORDS	PERMANENT	
2950-02	HEARING RECORDS	Beginning of calendar year in which hearing or meeting held + 5 years	
2950-03	MINUTES	PERMANENT	
2950-04	OPEN MEETING NOTICES AND HEARING SCHEDULES	2 Years	
2975-01	AGENTS FOR PROPERTY TAXES, APPOINTMENTS OF	US or until date auth. of agent ends, as applicable	
2975-02	APPRAISAL CARDS (PROPERTY RECORD CARDS)	US	
2975-03	APPRAISAL CORRESPONDENCE	2 Years	
2975-04	APPRAISAL FIELD NOTES AND WORKSHEETS	AV after preparation or updating of all appraisal cards that notes relate to	
2975-05	APPRAISAL MONITORING DOCUMENTATION	AV	
2975-06	APPRAISAL ROLLS, AMENDMENTS, NOTICES AND ABSTRACTS	PERMANENT	
2975-07	EXEMPTION AND SPECIAL APPRAISAL RECORDS: a. Approved applications for exemption or special appraisal. 1. One-time 2. Annually renewed	US or until Entitlement ends +10 Years 10 years or US +9 years	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	b. Denied application for exemption or special appraisal	1 Year	
	c. Absolute partial exemption & special appraisal list	PERMANENT	
2975-08	INVENTORY APPRAISAL, APPLICATION FOR SEPTEMBER:		
	a. Approved applications	Until cancellation	
	b. Denied applications	2 Years	
2975-09	MAILING LISTS AND MAILING DOCUMENTATION:		
	a. Current mailing lists	US	
	b. Address change notices and similar source documentation used to correct mailing list	1 Year after correction made to mailing list	
	c. Mail returned by the postal or other mail delivery service as undeliverable	1 Year after return	
	d. Run list affidavits, certificate of mailing forms, and similar records evidencing the mailing of notices to property owners	1 Year	
2975-10	MOBILE HOMES, REPORTS OF MOVEMENT OF	4 Years	
2975-11	NOTICES TO TAXPAYERS	1 Year	
2975-12	PROPERTY OWNERS, ALPHABETICAL INDEX OF	US	
2975-13	PROPERTY TRANSFER DOCUMENTATION	AV after certification of appraisal roll for year reflecting transfer	
2975-14	PROPERTY VALUE DOCUMENTATION	AV	
2975-15	RATIO STUDIES	AV	
2975-16	RENDITIONS AND ALLOCATIONS (including supporting documentation submitted by taxpayer):		

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	a. Applications for allocation of property value:		
	1. Approved	3 Years	
	2. Denied	1 Year	
	b. Renditions (except for those constituting an application for the allocation of property value)	5 Years	
	c. Reports of decreased value	5 Years	
	d. Inventories of property	Destroy at option	
2975-17	REPORTS TO COMPTROLLER OF PUBLIC ACCOUNTS PROPERTY TAX DIVISION	PERMANENT	
2975-18	SEPARATE/JOINT TAXATION REQUESTS:		
	a. Standing timber	1 Year	
	b. Undivided interest	Change in ownership or request for cancellation is filed	
	c. Mineral interests	US	
	d. Interest in cooperative housing (list of stockholders or verification documents filed after original request)	US	
	e. Request for cancellation of separate taxation	1 Year	
	f. Denied request	1 Year	
2975-19	TAX DEFERRAL AFFIDAVITS	Until all delinquent taxes have been paid after a change of ownership	
2975-20	TAX MAPS AND PLATS	US	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
	PART 3: PROPERTY TAX COLLECTION RECORDS		
3000-01	BANKRUPTCY RECORDS	AV after settlement of claim	
3000-02	CHALLENGE RECORDS	AV after decision of ARB	
3000-03	DELINQUENT TAX ROLLS: a. If record of payment is entered in the tax roll or a register of taxes collected (see item #3000-18) for the tax year for which the tax was delinquent b. If a record of payment is entered in this record, but is not entered in the tax roll or a register of taxes collected (see item #3000-18) for the tax year for which the tax was delinquent c. Lists of delinquent or insolvent taxpayers (State Comptroller of Public Accounts Form 16 or its equivalent)	AV after preparation of cumulative tax roll for the following tax year Real property rolls 20 years; personal property rolls - 10 years Destroy at Option	
3000-04	ERRORS IN ASSESSMENT, LIST OF	Destroy at option	
3000-05	PAYMENT OPTIONS OR POSTPONEMENT, REQUESTS FOR	AV	
3000-06	SPECIAL ASSESSMENT ROLLS	PERMANENT	
3000-07	TAX BILLS OR STATEMENTS	AV	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
3000-08	TAX CERTIFICATE RECORDS: a. Tax certificates b. Request for tax certificates	2 years AV	
3000-09	TAX COLLECTION, DELINQUENCY, AND PROPERTY VALUE REPORTS: a. Reports to governing body of taxing unit 1. Monthly 2. Quarterly 3. Annual b. Reports to state agencies 1. Annual Reports to the Property Tax Division 2. Quarterly to the Property Tax Division and annual, quarterly, and monthly reports to the State Comptroller of Public Accounts on state and county taxes collected	FE + 3 years Destroy at option PERMANENT PERMANENT Destroy at option	
3000-10	TAX CORRESPONDENCE	2 years	
3000-11	TAX LIEN TRANSFER RECORD	AV	
3000-12	TAX LIENS AND LIEN RELEASES ON MANUFACTURED HOMES	Until release of lien	
3000-13	TAX RATE CALCULATION WORKSHEETS AND NOTICES (including both effective and rollback tax rates)	3 years	
3000-14	TAX RECEIPTS	FE + 3 years	
3000-15	TAX REFUND, APPLICATIONS FOR	FE + 3 years	
3000-16	TAX ROLLS	Real property rolls - 20 years; personal property rolls - 10 years	

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RECORD NUMBER	RECORD TITLE	TOTAL RETENTION PERIOD	DISPOSITION
3000-17	<p>TAX SEIZURE AND FORECLOSURE RECORDS</p> <p>a. Tax warrants, petitions, citations, surety bonds, notices of sale, pertinent correspondence, and similar documentation</p> <p>b. A record in some form listing property sold at tax sale and its purchaser or purchasers; or, if purchased by a taxing unit, at resale</p>	<p>AV from as applicable</p> <p>1. date of sale.</p> <p>2. date of resale if property purchased by taxing unit.</p> <p>3. date of final court judgment if no sale ordered.</p> <p>4. from date of dismissal if suit dismissed on a motion of plaintiff.</p> <p>PERMANENT</p>	