



# **YOUNG CENTRAL APPRAISAL DISTRICT**

**2023 - MASS APPRAISAL REPORT**  
*AS OF 09/21/2023*



## TABLE OF CONTENTS

<b>ITEM</b>	<b>PAGE</b>
INTRODUCTION	4
CLIENTS AND USERS	4
INTENDED USE OF THE APPRAISAL	4
IDENTIFICATION OF THE PROPERTIES INVOLVED IN THE APPRAISAL	4
PROPERTY INTERESTS APPRAISED	4
DEFINITION OF VALUE	4
ASSESSMENT RATIO	5
EFFECTIVE DATE OF THE APPRAISAL	5
DATE OF THE REPORT	5
EXTRAORDINARY ASSUMPTIONS	5
HYPOTHETICAL CONDITIONS	5
GENERAL ASSUMPTIONS	5
GENERAL LIMITING CONDITIONS	6
INFORMATION SYSTEMS	6
DATA COLLECTION/VALIDATION	6
INDEPENDENT PERFORMANCE TEST	6
THE EXTENT TO WHICH THE PROPERTY WAS IDENTIFIED	6
INCLUSION OR EXCLUSION OF APPROACHES	7
PROPERTY SCHEDULES, DEPRECIATION AND CLASSIFICATION GUIDES	7
2021 YOUNG COUNTY CERTIFIED TOTALS	15
THE EXTENT TO WHICH THE PROPERTY WAS INSPECTED	20
THE TYPE AND EXTENT OF DATA RESEARCHED	20
THE TYPE AND EXTENT OF ANALYSES APPLIED	20
CERTIFICATION OF REPORT	21

## **2023 - MASS APPRAISAL REPORT**

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

The Young Central Appraisal District, (CAD) is a political subdivision of the State of Texas. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A board of directors, appointed by the taxing units within the boundaries of Young County, constitutes the district's governing body.

The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district. The appraisal district is responsible for local property tax appraisal and exemption administration for 12 jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, hospital district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services.

Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03).

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. Appraised values are reviewed annually and are subject to change for purposes of equalization. The full scope of work performed can be viewed in the Young County Appraisal District's current Reappraisal Plan.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted mass appraisal programs, and recognized appraisal methods and techniques. We compare that information with the data for similar properties, and with recent market data.

The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

### **CLIENTS AND USERS: All ad valorem taxing units with jurisdiction in Young County, Texas:**

*Young County, Graham ISD, City of Graham, Graham Hospital, Newcastle ISD, City of Newcastle, Olney ISD, City of Olney, Olney Hospital, Bryson ISD, Woodson ISD, North Central Texas College*

**INTENDED USE OF THE APPRAISAL:** The intended use of the appraisal is for ad valorem tax purposes by the above-specified clients. This is a restricted use appraisal. The appraiser's opinions and conclusions, set forth may not be understood properly without the additional information in the appraiser's work file. There shall be no other uses for this appraisal. It is assumed that the taxing units have an advanced knowledge of the Texas Property Tax System.

**IDENTIFICATION OF THE PROPERTIES INVOLVED IN THE APPRAISAL:** The properties involved within this appraisal are all taxable properties found on the 2023 Appraisal Roll, prepared by the Young Central Appraisal District. This includes all taxable real, and personal property located within Young County, Texas.

**PROPERTY INTERESTS APPRAISED:** Unlike some states taxing authorities, the Texas Property Tax Code does not specify a particular property interest to be appraised (ex. fee simple). The Texas Property Tax Code does however specify in Section 23.01 that "each property shall be appraised based upon the individual characteristics that affect the property's market value." Therefore, each individual property interest was taken into consideration in conducting the 2023 appraisal.

**DEFINITION OF VALUE:** The Texas Property Tax Code defines three types of value, Market Value, Appraised Value and Assessed Value in Section 1.04.

**MARKET VALUE:** Market Value means the price at which property would transfer for cash or its equivalent under prevailing market conditions if:

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

**APPRAISED VALUE:** Appraised Value means the value determined as provided by Chapter 23 of this code (the Property Tax Code).

**ASSESSED VALUE:** Assessed Value means, for the purpose of assessment of property for taxation, the amount determined by multiplying the appraiser value by the applicable assessment ratio but for the purposes of determining the debt limitation imposed by Article III, Section 52 of the Texas Constitution, shall mean the market value of the property recorded by the chief appraiser.

**ASSESSMENT RATIO:** Section 26.02 of the Texas Property Tax Code specifies, "The assessment of property for taxation, on the basis of a percentage of its appraised value is prohibited. All property shall be assessed on the basis of 100 percent of its appraised value."

**EFFECTIVE DATE OF THE APPRAISAL:** Except as provided in Chapter 23 of the Texas Property Tax Code, the effective date of valuation is *January 1, 2023*.

**DATE OF THE REPORT:** The date of the report is *September 21, 2023*.

**EXTRAORDINARY ASSUMPTIONS:** None

**HYPOTHETICAL CONDITIONS:** None

**GENERAL ASSUMPTIONS:** This appraisal report has been made with the following general assumptions:

- No responsibility is assumed for the legal description provided or for matters pertaining to legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated.
- The property is appraised free and clears of any or all liens or encumbrances unless otherwise stated.
- Responsible ownership and competent property management are assumed.
- The information furnished by others is believed to be reliable, but no warranty is given for its accuracy.
- All engineering studies are assumed to be correct. The plot plans and illustrative material in this report are included only to help the reader visualize the property.
- It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for obtaining the engineering studies that may be required to discover them.
- It is assumed that the property is in full compliance with all applicable federal, state, and local environmental regulations and laws unless the lack of compliance is stated, described, and considered in the appraisal report.
- It is assumed that the property conforms to all applicable zoning and use regulation and restrictions unless a non-conformity has been identified, described and considered in the appraisal.
- It is assumed that all required licenses, certificates of occupancy, consents, and other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the opinion of value contain in this report is based.
- It is assumed that the use of the land and improvements is confined within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
- Unless otherwise stated in this report, the appraiser did not observe the existence of hazardous materials, which may or may not be present on the property. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser however is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation and other potentially hazardous materials may affect the value of the property. The value estimated is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for such conditions or for any expertise or engineering knowledge required to discover them. The intended user is urged to retain an expert in this filed, if desired.

**GENERAL LIMITING CONDITIONS:** This appraisal report has been made with the following general limiting conditions:

- Any allocation of the total value estimated in this report between the land and the improvements applies only under the stated program of utilization. The separate values allocated to the land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
- Possession of this report, or a copy thereof, does not carry with it the right of publication.
- The appraiser, by reason of this appraisal, is not required to give further consultation or testimony or to be in attendance in court with reference to the property in question unless arrangements have been previously made.
- Neither all nor any part of the contents of this report (especially and conclusions as to value, the identity of the appraiser, or the Young County Appraisal District) shall be disseminated to the public through advertising, public relations, news, sales or other media without the prior written consent and approval of the appraiser.
- No legal descriptions or surveys were furnished, so the appraiser used the records and maps of Young County Appraisal District to ascertain the physical dimensions and acreage of the properties. Should a survey prove this information to be inaccurate, it may be necessary for this appraisal to be adjusted.
- The forecasts, projections, or operating estimates contained herein are based on current market conditions, anticipated short-term supply and demand factors, and a continued stable economy. These forecasts are, therefore, subject to changes with future conditions.

**INFORMATION SYSTEMS:** The district has multiple information system tools used in the appraisal process. The CAMA (Computer Mass Appraisal System), PACS Appraisal, is the primary software used that is developed and maintained by Harris Govern. The previous CAMA software, still in limited use for historical reference was developed and maintained by Pritchard & Abbott and the PC Group.

Two Windows based servers are currently active for hosting the PACS CAMA software and data, PACS Mobile, anti-virus software, as well as office files, etc. and are accessed by Windows based desktop computers, misc. laptops and I-Pads. The district also accesses web-based software for GIS / Mapping needs, these are provided by BIS Consulting, and EagleView - Pictometry. The district has a website at [www.youngcad.org](http://www.youngcad.org) that is routinely updated, and maintained, with assistance of BIS Consulting, and contains misc. property tax information as well as property data. Nightly backups are maintained both onsite and off-site for all important data.

**DATA COLLECTION/VALIDATION:** Data collection of property involves maintaining data characteristics of the property on PACS (Property Appraisal and Collections System), which is a computer mass appraisal system. The information contained in PACS includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition.

Field appraisers use appropriate appraisal manuals and procedures that establish uniform practices for the correct listing of taxable property. All properties are coded according to these manuals and the approaches to value are structured and calibrated based on this coding system. The field appraisers use these manuals during their initial training and continually as a guide in the field inspection of properties.

**INDEPENDENT PERFORMANCE TEST:** According to Chapter 5 of the TPTC, "At least once every two years, the Comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property and any other standard statistical measures that the comptroller considers appropriate."

There are 5 independent school districts in Young CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisement. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisement. This outside (third party) ratio study provides additional assistance to the CAD in determining areas of market activity or changing market conditions.

In addition to this there is an additional study performed at least every two years referred to as the Methods and Assistance Program or "MAP" review. Section 5.102 refers to this review as "At least once every two years, the comptroller shall review the governance of each appraisal district, taxpayer assistance provided, and the operating and appraisal standards, procedures, and methodology used by each appraisal district, to determine compliance with generally accepted standards, procedures, and methodology."

**THE EXTENT TO WHICH THE PROPERTY WAS IDENTIFIED:** For 2023, the Young County Appraisal District identified **32,045** taxable properties located in Young County. These properties were identified through prior year appraisal records, the official deed records of Young County, contract for deeds, the Texas Department of Housing and Community Affairs manufactured housing records, property renditions, GIS data and both field and office work.

Data for all properties are identified in a specific manner, such as the owner’s name, address, situs address, legal description, property description, property characteristics, photos, sketches, and a unique property identification number. This information is maintained in the PACS appraisal software, property record cards and the appraisal roll.

**INCLUSION OR EXCLUSION OF APPROACHES:** Regarding improved property, the Young Central Appraisal District typically utilizes a modified cost/market approach to value improvements. This approach begins with local and nationally recognized cost guides. This cost information is then modified with a sale generated local modifier. Land is typically valued utilizing the market data approach.

Sales information is analyzed by property use, restrictions, location, size and attributes, such as water, view, access, etc. The existing land schedules are then modified to reflect current sales activity. Commercial, Industrial, and Business Personal properties are appraised using the various methods of cost, income and market data comparison approach. Listed below are the YCAD Residential and Business Personal Property Schedules, Property Classification Guide (State Codes), as well as the most recent 2023 Certified Totals, for all property listed in Young County.

<b>YOUNG CAD - 2023 RESIDENTAL FRAME SCHEDULE</b>																		
<b>Size (Sq Ft)</b>	<b>RF1-</b>	<b>RF1</b>	<b>RF1+</b>	<b>RF2-</b>	<b>RF2</b>	<b>RF2+</b>	<b>RF3-</b>	<b>RF3</b>	<b>RF3+</b>	<b>RF4-</b>	<b>RF4</b>	<b>RF4+</b>	<b>RF5-</b>	<b>RF5</b>	<b>RF5+</b>	<b>RF6-</b>	<b>RF6</b>	<b>RF6+</b>
0 - 400	47.68	52.98	58.28	72.86	80.96	89.05	110.11	119.04	127.97	142.76	150.28	157.79	161.29	165.43	169.56	181.66	186.32	190.98
401 - 600	44.49	49.43	54.38	69.27	76.97	84.66	104.68	113.17	121.66	135.73	142.87	150.01	155.33	159.31	163.29	176.86	181.40	185.93
601 - 800	42.23	46.92	51.61	66.72	74.14	81.55	100.83	109.00	117.18	130.73	137.61	144.49	151.10	154.97	158.84	173.46	177.91	182.35
801 - 1000	40.47	44.97	49.46	64.74	71.94	79.13	97.84	105.77	113.71	126.86	133.53	140.21	147.81	151.60	155.39	170.82	175.20	179.58
1001 - 1200	39.04	43.37	47.71	63.13	70.14	77.16	95.40	103.14	110.87	123.69	130.20	136.71	145.13	148.85	152.57	168.66	172.98	177.31
1201 - 1400	37.82	42.03	46.23	61.76	68.63	75.49	93.34	100.90	108.47	121.02	127.38	133.75	142.86	146.53	150.19	166.84	171.11	175.39
1401 - 1600	36.77	40.86	44.94	60.58	67.31	74.04	91.55	98.97	106.39	118.70	124.94	131.19	140.90	144.51	148.13	165.26	169.49	173.73
1601 - 1800	35.85	39.83	43.81	59.54	66.15	72.77	89.97	97.27	104.56	116.65	122.79	128.93	139.17	142.74	146.30	163.86	168.06	172.26
1801 - 2000	35.02	38.91	42.80	58.60	65.11	71.63	88.56	95.74	102.92	114.82	120.87	126.91	137.62	141.15	144.67	162.61	166.78	170.95
2001 - 2200	34.27	38.07	41.88	57.76	64.18	70.59	87.28	94.36	101.44	113.17	119.13	125.08	136.22	139.71	143.20	161.49	165.63	169.77
2201 - 2400	33.58	37.31	41.04	56.99	63.32	69.65	86.12	93.10	100.08	111.66	117.54	123.41	134.94	138.40	141.86	160.46	164.57	168.69
2401 - 2600	32.95	36.61	40.27	56.28	62.53	68.78	85.05	91.94	98.84	110.27	116.07	121.88	133.76	137.19	140.62	159.51	163.60	167.69
2601 - 2800	32.37	35.97	39.56	55.62	61.80	67.98	84.06	90.87	97.69	108.98	114.72	120.45	132.67	136.07	139.47	158.63	162.70	166.77
2801 - 3000	31.83	35.36	38.90	55.01	61.12	67.23	83.13	89.87	96.61	107.78	113.46	119.13	131.65	135.03	138.40	157.82	161.86	165.91
3001 - 3200	31.32	34.80	38.28	54.44	60.49	66.54	82.27	88.94	95.61	106.66	112.28	117.89	130.70	134.06	137.41	157.05	161.08	165.11
3201 - 3400	30.84	34.27	37.69	53.90	59.89	65.88	81.46	88.06	94.66	105.61	111.17	116.73	129.81	133.14	136.47	156.33	160.34	164.35
3401 - 3600	30.39	33.77	37.14	53.39	59.33	65.26	80.69	87.23	93.78	104.62	110.13	115.63	128.97	132.28	135.58	155.66	159.65	163.64
3601 - 3800	29.97	33.30	36.62	52.92	58.80	64.67	79.97	86.45	92.93	103.68	109.14	114.59	128.18	131.46	134.75	155.02	158.99	162.97
3801 - 4000	29.56	32.85	36.13	52.46	58.29	64.12	79.28	85.71	92.14	102.79	108.20	113.61	127.42	130.69	133.96	154.41	158.37	162.33
4001+	29.18	32.42	35.66	52.03	57.81	63.59	78.63	85.00	91.38	101.94	107.31	112.67	126.70	129.95	133.20	153.83	157.78	161.72

**YOUNG CAD - 2023 RESIDENTIAL MASONRY SCHEDULE**

Size (Sq Ft)	RB1-	RB1	RB1+	RB2-	RB2	RB2+	RB3-	RB3	RB3+	RB4-	RB4	RB4+	RB5-	RB5	RB5+	RB6-	RB6	RB6+
0 - 400	80.27	86.78	93.29	107.75	116.49	125.23	133.50	140.53	147.55	158.14	162.20	166.25	170.61	174.99	179.36	184.59	189.32	194.05
401 - 600	74.90	80.97	87.04	102.44	110.75	119.05	126.92	133.60	140.28	150.35	154.20	158.06	164.30	168.52	172.73	179.71	184.32	188.93
601 - 800	71.09	76.85	82.62	98.67	106.67	114.67	122.25	128.68	135.12	144.81	148.53	152.24	159.83	163.93	168.02	176.25	180.77	185.29
801 - 1000	68.13	73.66	79.18	95.75	103.51	111.27	118.63	124.87	131.11	140.52	144.13	147.73	156.36	160.37	164.37	173.57	178.02	182.47
1001 - 1200	65.72	71.04	76.37	93.36	100.93	108.50	115.67	121.75	127.84	137.02	140.53	144.04	153.52	157.46	161.39	171.38	175.77	180.16
1201 - 1400	63.67	68.84	74.00	91.34	98.74	106.15	113.16	119.12	125.08	134.05	137.49	140.93	151.12	155.00	158.87	169.52	173.87	178.22
1401 - 1600	61.91	66.92	71.94	89.59	96.85	104.12	111.00	116.84	122.68	131.48	134.86	138.23	149.04	152.86	156.69	167.92	172.22	176.53
1601 - 1800	60.35	65.24	70.13	88.04	95.18	102.32	109.08	114.83	120.57	129.22	132.53	135.85	147.21	150.98	154.76	166.50	170.77	175.04
1801 - 2000	58.95	63.73	68.51	86.66	93.69	100.72	107.37	113.03	118.68	127.19	130.45	133.72	145.57	149.30	153.04	165.23	169.47	173.71
2001 - 2200	57.69	62.36	67.04	85.41	92.34	99.27	105.83	111.40	116.97	125.36	128.57	131.79	144.09	147.78	151.48	164.09	168.29	172.50
2201 - 2400	56.53	61.12	65.70	84.27	91.11	97.94	104.41	109.91	115.40	123.69	126.86	130.03	142.73	146.39	150.05	163.04	167.22	171.40
2401 - 2600	55.47	59.97	64.47	83.23	89.97	96.72	103.11	108.54	113.97	122.15	125.28	128.41	141.49	145.12	148.74	162.08	166.23	170.39
2601 - 2800	54.49	58.91	63.33	82.25	88.92	95.59	101.91	107.28	112.64	120.72	123.82	126.91	140.33	143.93	147.53	161.19	165.32	169.45
2801 - 3000	53.58	57.92	62.27	81.35	87.95	94.54	100.79	106.10	111.40	119.40	122.46	125.52	139.26	142.83	146.40	160.36	164.47	168.58
3001 - 3200	52.72	57.00	61.27	80.51	87.03	93.56	99.74	104.99	110.24	118.15	121.18	124.21	138.26	141.80	145.35	159.58	163.67	167.76
3201 - 3400	51.92	56.13	60.34	79.71	86.17	92.64	98.76	103.96	109.16	116.99	119.99	122.99	137.31	140.83	144.36	158.85	162.93	167.00
3401 - 3600	51.16	55.31	59.46	78.96	85.36	91.77	97.83	102.98	108.13	115.89	118.86	121.83	136.42	139.92	143.42	158.16	162.22	166.28
3601 - 3800	50.45	54.54	58.63	78.25	84.60	90.94	96.95	102.06	107.16	114.85	117.79	120.74	135.58	139.06	142.54	157.51	161.55	165.59
3801 - 4000	49.77	53.80	57.84	77.58	83.87	90.16	96.12	101.18	106.24	113.86	116.78	119.70	134.78	138.24	141.70	156.90	160.92	164.94
4001+	49.12	53.10	57.09	76.94	83.18	89.42	95.33	100.35	105.36	112.92	115.82	118.72	134.03	137.46	140.90	156.31	160.32	164.33

**YOUNG CAD - 2023 RESIDENTIAL METAL SCHEDULE**

Size (Sq Ft)	RM1-	RM1	RM1+	RM2-	RM2	RM2+	RM3-	RM3	RM3+	RM4-	RM4	RM4+	RM5-	RM5	RM5+	RM6-	RM6	RM6+
0 - 400	92.50	100.00	107.50	123.50	130.00	136.50	142.50	150.00	157.50	165.75	170.00	174.25	180.37	185.00	189.62	195.00	200.00	205.00
401 - 600	86.31	93.31	100.30	117.41	123.59	129.77	135.47	142.60	149.73	157.58	161.62	165.66	173.70	178.16	182.61	189.85	194.72	199.58
601 - 800	81.92	88.56	95.20	113.09	119.04	124.99	130.49	137.36	144.22	151.78	155.67	159.56	168.97	173.30	177.64	186.19	190.97	195.74
801 - 1000	78.51	84.88	91.24	109.74	115.51	121.29	126.62	133.28	139.95	147.28	151.06	154.83	165.30	169.54	173.78	183.36	188.06	192.76
1001 - 1200	75.73	81.87	88.01	107.00	112.63	118.26	123.46	129.96	136.46	143.60	147.29	150.97	162.30	166.46	170.62	181.04	185.69	190.33
1201 - 1400	73.37	79.32	85.27	104.68	110.19	115.70	120.79	127.15	133.50	140.50	144.10	147.70	159.76	163.86	167.96	179.08	183.68	188.27
1401 - 1600	71.34	77.12	82.90	102.68	108.08	113.49	118.48	124.71	130.95	137.81	141.34	144.87	157.57	161.61	165.65	177.39	181.94	186.49
1601 - 1800	69.54	75.18	80.81	100.91	106.22	111.53	116.44	122.56	128.69	135.43	138.91	142.38	155.63	159.62	163.61	175.89	180.40	184.91
1801 - 2000	67.93	73.44	78.95	99.33	104.56	109.78	114.61	120.64	126.67	133.31	136.73	140.15	153.90	157.84	161.79	174.55	179.03	183.51
2001 - 2200	66.47	71.86	77.25	97.90	103.05	108.20	112.96	118.90	124.85	131.39	134.76	138.13	152.33	156.24	160.14	173.34	177.79	182.23
2201 - 2400	65.15	70.43	75.71	96.59	101.67	106.76	111.45	117.32	123.18	129.63	132.96	136.28	150.90	154.77	158.64	172.24	176.65	181.07
2401 - 2600	63.92	69.11	74.29	95.39	100.41	105.43	110.06	115.86	121.65	128.02	131.30	134.59	149.58	153.42	157.25	171.22	175.61	180.00
2601 - 2800	62.79	67.88	72.98	94.28	99.24	104.20	108.78	114.50	120.23	126.53	129.77	133.02	148.36	152.17	155.97	170.28	174.65	179.01
2801 - 3000	61.74	66.75	71.75	93.24	98.15	103.05	107.58	113.25	118.91	125.14	128.35	131.55	147.23	151.00	154.78	169.40	173.75	178.09
3001 - 3200	60.76	65.68	70.61	92.27	97.13	101.98	106.47	112.07	117.67	123.84	127.01	130.19	146.17	149.91	153.66	168.58	172.91	177.23
3201 - 3400	59.83	64.68	69.53	91.36	96.17	100.98	105.41	110.96	116.51	122.61	125.76	128.90	145.17	148.89	152.61	167.81	172.12	176.42
3401 - 3600	58.96	63.74	68.52	90.50	95.26	100.03	104.42	109.92	115.42	121.46	124.58	127.69	144.23	147.93	151.62	167.09	171.37	175.66
3601 - 3800	58.13	62.85	67.56	89.69	94.41	99.13	103.49	108.93	114.38	120.37	123.46	126.55	143.34	147.01	150.69	166.40	170.67	174.93
3801 - 4000	57.35	62.00	66.65	88.92	93.60	98.28	102.60	108.00	113.40	119.34	122.40	125.46	142.49	146.15	149.80	165.75	170.00	174.25
4001+	56.60	61.19	65.78	88.19	92.83	97.47	101.75	107.11	112.46	118.35	121.39	124.42	141.69	145.33	148.96	165.13	169.36	173.60



**RESIDENTIAL % GOOD/DEPRECIATION SCHEDULE**

YEAR	EXE	VG	GOOD	AVG	FAIR	POOR	VP	US
1.00	100.00	100.00	100.00	99.00	94.00	89.00	84.00	79.00
2.00	100.00	100.00	100.00	98.00	93.00	88.00	83.00	78.00
3.00	100.00	100.00	100.00	97.00	92.00	87.00	82.00	77.00
4.00	100.00	100.00	100.00	96.00	91.00	86.00	81.00	76.00
5.00	100.00	100.00	100.00	95.00	90.00	85.00	80.00	75.00
6.00	100.00	100.00	99.00	94.00	89.00	84.00	79.00	74.00
7.00	100.00	100.00	98.00	93.00	88.00	83.00	78.00	73.00
8.00	100.00	100.00	97.00	92.00	87.00	82.00	77.00	72.00
9.00	100.00	100.00	96.00	91.00	86.00	81.00	76.00	71.00
10.00	100.00	100.00	95.00	90.00	85.00	80.00	75.00	70.00
11.00	100.00	99.00	94.00	89.00	84.00	79.00	74.00	69.00
12.00	100.00	98.00	93.00	88.00	83.00	78.00	73.00	68.00
13.00	100.00	97.00	92.00	87.00	82.00	77.00	72.00	67.00
14.00	100.00	96.00	91.00	86.00	81.00	76.00	71.00	66.00
15.00	100.00	95.00	90.00	85.00	80.00	75.00	70.00	65.00
16.00	99.00	94.00	89.00	84.00	79.00	74.00	69.00	64.00
17.00	98.00	93.00	88.00	83.00	78.00	73.00	68.00	63.00
18.00	97.00	92.00	87.00	82.00	77.00	72.00	67.00	62.00
19.00	96.00	91.00	86.00	81.00	76.00	71.00	66.00	61.00
20.00	95.00	90.00	85.00	80.00	75.00	70.00	65.00	60.00
21.00	94.00	89.00	84.00	79.00	74.00	69.00	64.00	59.00
22.00	93.00	88.00	83.00	78.00	73.00	68.00	63.00	58.00
23.00	92.00	87.00	82.00	77.00	72.00	67.00	62.00	57.00
24.00	91.00	86.00	81.00	76.00	71.00	66.00	61.00	56.00
25.00	90.00	85.00	80.00	75.00	70.00	65.00	60.00	55.00
26.00	89.00	84.00	79.00	74.00	69.00	64.00	59.00	54.00
27.00	88.00	83.00	78.00	73.00	68.00	63.00	58.00	53.00
28.00	87.00	82.00	77.00	72.00	67.00	62.00	57.00	52.00
29.00	86.00	81.00	76.00	71.00	66.00	61.00	56.00	51.00
30.00	85.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00
31.00	84.00	79.00	74.00	69.00	64.00	59.00	54.00	49.00
32.00	83.00	78.00	73.00	68.00	63.00	58.00	53.00	48.00
33.00	82.00	77.00	72.00	67.00	62.00	57.00	52.00	47.00
34.00	81.00	76.00	71.00	66.00	61.00	56.00	51.00	46.00
35.00	80.00	75.00	70.00	65.00	60.00	55.00	50.00	45.00
36.00	79.00	74.00	69.00	64.00	59.00	54.00	49.00	44.00
37.00	78.00	73.00	68.00	63.00	58.00	53.00	48.00	43.00
38.00	77.00	72.00	67.00	62.00	57.00	52.00	47.00	42.00
39.00	76.00	71.00	66.00	61.00	56.00	51.00	46.00	41.00
40.00	75.00	70.00	65.00	60.00	55.00	50.00	45.00	40.00
41.00	74.00	69.00	64.00	59.00	54.00	49.00	44.00	39.00
42.00	73.00	68.00	63.00	58.00	53.00	48.00	43.00	38.00
43.00	72.00	67.00	62.00	57.00	52.00	47.00	42.00	37.00
44.00	71.00	66.00	61.00	56.00	51.00	46.00	41.00	36.00
45.00	70.00	65.00	60.00	55.00	50.00	45.00	40.00	35.00
46.00	69.00	64.00	59.00	54.00	49.00	44.00	39.00	34.00
47.00	68.00	63.00	58.00	53.00	48.00	43.00	38.00	33.00
48.00	67.00	62.00	57.00	52.00	47.00	42.00	37.00	32.00
49.00	66.00	61.00	56.00	51.00	46.00	41.00	36.00	31.00
50.00	65.00	60.00	55.00	50.00	45.00	40.00	35.00	30.00

YEAR	EXE	VG	GOOD	AVG	FAIR	POOR	VP	US
51.00	64.00	59.00	54.00	49.00	44.00	39.00	34.00	29.00
52.00	63.00	58.00	53.00	48.00	43.00	38.00	33.00	28.00
53.00	62.00	57.00	52.00	47.00	42.00	37.00	32.00	27.00
54.00	61.00	56.00	51.00	46.00	41.00	36.00	31.00	26.00
55.00	60.00	55.00	50.00	45.00	40.00	35.00	30.00	25.00
56.00	59.00	54.00	49.00	44.00	39.00	34.00	29.00	24.00
57.00	58.00	53.00	48.00	43.00	38.00	33.00	28.00	23.00
58.00	57.00	52.00	47.00	42.00	37.00	32.00	27.00	22.00
59.00	56.00	51.00	46.00	41.00	36.00	31.00	26.00	21.00
60.00	55.00	50.00	45.00	40.00	35.00	30.00	25.00	20.00
61.00	54.00	49.00	44.00	39.00	34.00	29.00	24.00	19.00
62.00	53.00	48.00	43.00	38.00	33.00	28.00	23.00	18.00
63.00	52.00	47.00	42.00	37.00	32.00	27.00	22.00	17.00
64.00	51.00	46.00	41.00	36.00	31.00	26.00	21.00	16.00
65.00	50.00	45.00	40.00	35.00	30.00	25.00	20.00	15.00
66.00	49.00	44.00	39.00	34.00	29.00	24.00	19.00	14.00
67.00	48.00	43.00	38.00	33.00	28.00	23.00	18.00	13.00
68.00	47.00	42.00	37.00	32.00	27.00	22.00	17.00	12.00
69.00	46.00	41.00	36.00	31.00	26.00	21.00	16.00	11.00
70.00	45.00	40.00	35.00	30.00	25.00	20.00	15.00	10.00
71.00	44.00	39.00	34.00	29.00	24.00	19.00	14.00	9.00
72.00	43.00	38.00	33.00	28.00	23.00	18.00	13.00	8.00
73.00	42.00	37.00	32.00	27.00	22.00	17.00	12.00	7.00
74.00	41.00	36.00	31.00	26.00	21.00	16.00	11.00	6.00
75.00	40.00	35.00	30.00	25.00	20.00	15.00	10.00	5.00
76.00	39.00	34.00	29.00	24.00	19.00	14.00	9.00	5.00
77.00	38.00	33.00	28.00	23.00	18.00	13.00	8.00	5.00
78.00	37.00	32.00	27.00	22.00	17.00	12.00	7.00	5.00
79.00	36.00	31.00	26.00	21.00	16.00	11.00	6.00	5.00
80.00	35.00	30.00	25.00	20.00	15.00	10.00	5.00	5.00
81.00	34.00	29.00	24.00	19.00	14.00	9.00	5.00	5.00
82.00	33.00	28.00	23.00	18.00	13.00	8.00	5.00	5.00
83.00	32.00	27.00	22.00	17.00	12.00	7.00	5.00	5.00
84.00	31.00	26.00	21.00	16.00	11.00	6.00	5.00	5.00
85.00	30.00	25.00	20.00	15.00	10.00	5.00	5.00	5.00
86.00	29.00	24.00	19.00	14.00	9.00	5.00	5.00	5.00
87.00	28.00	23.00	18.00	13.00	8.00	5.00	5.00	5.00
88.00	27.00	22.00	17.00	12.00	7.00	5.00	5.00	5.00
89.00	26.00	21.00	16.00	11.00	6.00	5.00	5.00	5.00
90.00	25.00	20.00	15.00	10.00	5.00	5.00	5.00	5.00
91.00	24.00	19.00	14.00	9.00	5.00	5.00	5.00	5.00
92.00	23.00	18.00	13.00	8.00	5.00	5.00	5.00	5.00
93.00	22.00	17.00	12.00	7.00	5.00	5.00	5.00	5.00
94.00	21.00	16.00	11.00	6.00	5.00	5.00	5.00	5.00
95.00	20.00	15.00	10.00	5.00	5.00	5.00	5.00	5.00
96.00	19.00	14.00	9.00	5.00	5.00	5.00	5.00	5.00
97.00	18.00	13.00	8.00	5.00	5.00	5.00	5.00	5.00
98.00	17.00	12.00	7.00	5.00	5.00	5.00	5.00	5.00
99.00	16.00	11.00	6.00	5.00	5.00	5.00	5.00	5.00
299.00	15.00	10.00	5.00	5.00	5.00	5.00	5.00	5.00

CODES: EXE - Excellent, VG - Very Good, GOOD, AVG - Average, P - Very Poor, US - Unsound. Condition codes are based upon initial quality of construction, and or current condition.

## Young CAD - Classification & Depreciation Schedule

**Note:** The Manufactured Home Cost Schedule is unique from the RF & RB when it comes to the main class and depreciation schedule.

The *main class type should be selected MH, NOT MA*. The depreciation schedule is reflective to class, such as MH1 should be US, MH2 to VP, MH3 POOR, MH4 to FAIR, etc. In some cases, these may be adjusted for extraordinary instances to reflect unique factors.

Manufactured Home Schedule								
Square Feet	MH1	MH2	MH3	MH4	MH5	MH6	MH7	MH8
0 - 400	26.10	34.80	40.02	49.59	57.03	65.59	75.43	90.51
401 - 500	25.97	34.63	39.82	49.35	56.75	65.26	75.05	90.06
501 - 600	25.84	34.45	39.62	49.10	56.46	64.93	74.67	89.61
601 - 700	25.71	34.28	39.42	48.85	56.18	64.60	74.29	89.15
701 - 800	25.58	34.10	39.22	48.60	55.89	64.28	73.92	88.70
801 - 900	25.45	33.93	39.02	48.35	55.61	63.95	73.54	88.25
901 - 1000	25.32	33.76	38.82	48.11	55.32	63.62	73.16	87.80
1001 - 1100	25.19	33.58	38.62	47.86	55.04	63.29	72.79	87.34
1101 - 1200	25.06	33.41	38.42	47.61	54.75	62.96	72.41	86.89
1201 - 1300	24.93	33.23	38.22	47.36	54.47	62.64	72.03	86.44
1301 - 1400	24.80	33.06	38.02	47.11	54.18	62.31	71.65	85.99
1401 - 1500	24.66	32.89	37.82	46.87	53.90	61.98	71.28	85.53
1501 - 1600	24.53	32.71	37.62	46.62	53.61	61.65	70.90	85.08
1601 - 1700	24.40	32.54	37.42	46.37	53.33	61.32	70.52	84.63
1701 - 1800	24.27	32.36	37.22	46.12	53.04	61.00	70.15	84.18
1801 - 1900	24.14	32.19	37.02	45.87	52.76	60.67	69.77	83.72
1901 - 2000	24.01	32.02	36.82	45.63	52.47	60.34	69.39	83.27
2001 - 2100	23.88	31.84	36.62	45.38	52.19	60.01	69.01	82.82
2101 - 2200	23.75	31.67	36.42	45.13	51.90	59.68	68.64	82.37
2201 - 2300	23.62	31.49	36.22	44.88	51.61	59.36	68.26	81.91
2301 - 2400	23.49	31.32	36.02	44.63	51.33	59.03	67.88	81.46
2401 - 2500	23.36	31.15	35.82	44.39	51.04	58.70	67.51	81.01
2501 - 2600	23.23	30.97	35.62	44.14	50.76	58.37	67.13	80.55
2601 - 2800	23.10	30.80	35.42	43.89	50.47	58.05	66.75	80.10
2801 - 2900	22.97	30.62	35.22	43.64	50.19	57.72	66.37	79.65
2901 - 3000+	22.84	30.45	35.02	43.39	49.90	57.39	66.00	79.20
Adj. Factor	10%	10%	10%	20%	20%	20%	20%	20%

Manufactured Home % Good/Depreciation Schedule								
Eff Age	US	VP	POOR	FAIR	AVG	GOOD	VG	EXE
1	95%	97%	97%	98%	98%	99%	99%	99%
2	90%	93%	94%	96%	96%	97%	98%	98%
3	85%	89%	91%	94%	95%	96%	97%	97%
4	79%	85%	88%	91%	93%	95%	96%	96%
5	73%	80%	85%	88%	91%	93%	94%	94%
6	68%	76%	82%	86%	89%	91%	93%	93%
7	62%	72%	78%	83%	87%	90%	92%	92%
8	55%	67%	75%	81%	85%	88%	90%	90%
9	49%	62%	71%	78%	83%	86%	89%	89%
10	43%	57%	68%	75%	80%	84%	87%	87%
11	40%	53%	64%	72%	78%	82%	86%	86%
12	31%	47%	60%	69%	76%	80%	85%	85%
13	28%	43%	56%	67%	74%	78%	83%	83%
14	23%	39%	52%	63%	71%	76%	81%	81%
15	21%	34%	50%	60%	69%	74%	80%	80%
16	20%	30%	45%	57%	66%	72%	78%	78%
17	15%	25%	40%	50%	63%	70%	75%	75%
18	10%	20%	35%	45%	60%	65%	70%	70%
19	7%	15%	30%	40%	57%	62%	65%	65%
20	5%	10%	25%	35%	55%	58%	60%	60%
21	5%	5%	20%	30%	52%	55%	55%	55%
22		5%	15%	30%	49%	50%	50%	50%
23			10%	28%	46%	45%	45%	45%
24			5%	25%	42%	40%	40%	40%
25			5%	25%	38%	35%	35%	35%
26				20%	33%	30%	30%	30%
27				20%	25%	25%	25%	25%
28				15%	20%	20%	20%	20%
29				10%	15%	15%	15%	15%
30				10%	15%	15%	15%	15%
31				5%	10%	10%	10%	10%
32					10%	10%	10%	10%
33					5%	5%	5%	5%

Secondary Improvement Schedules

TYPE/CLASS	DESCRIPTION	SUB CLASS	COST / SQFT	COST / UNIT	MA %	TYPE/CLASS	DESCRIPTION	SUB CLASS	COST / SQFT	COST / UNIT	MA %
ADDN	Addition to Main Area	*			100%	PATIO-COV	Covered Patio	*			15%
ASPHALT	Asphalt	*	2.00			PATIO-OPEN	Open Patio	*			7%
BALCONY	Balcony	*			28%	PERG	Pergola	A	12.00		
BARN	Barn - Average	A	10.00			POOL HOUSE	Pool House	A	25.50		
	Barn - Low	B	8.00			PORCH-COV	Covered Porch	*			15%
	Barn - Good	G	14.00			PORCH-ENCL	Enclosed Porch	*			65%
	Barn - Excellent	E	20.00			PORCH-GLS	Glass Porch	*			85%
BD	Boat Dock - Average	A	6.00			PORCH-OPEN	Open Porch	*			7%
	Boat Dock - Low	B	3.00			PORCH-SCN	Screened-In Porch	*			40%
	Boat Dock - Good	G	10.00			RV-CONNECT	RV Hookup Connection - Average	A		2,500.00	
BD-COV	Covered Boat Dock - Average	A	10.00				RV Hookup Connection - Low	B		1,500.00	
	Covered Boat Dock - Low	B	6.00				RV Hookup Connection - Good	G		3,500.00	
	Covered Boat Dock - Good	G	20.00			S/POOL	Swimming Pool - Average	A		10,000.00	
BSMT-FIN	Finished Basement	*			35%		Swimming Pool - Good	G		20,000.00	
BSMT-UNF	Unfinished Basement	*			25%		Swimming Pool - Excellent	E		40,000.00	
BREEZEWAY	Breezeway	*			28%	SHED	Shed - Average	A	5.00		
BUNKHOUSE	Bunkhouse - Low	1	20.00				Shed - Low	B	2.50		
	Bunkhouse - Fair	2	30.00				Shed - Good	G	7.00		
	Bunkhouse - Average	3	40.00			SHED/SLAB	Shed with Slab	A	7.00		
	Bunkhouse - Good	4	50.00			SHOP	Shop - Average	A	10.00		
	Bunkhouse - Excellent	5	60.00				Shop - Low	B	8.00		
CABANA	Cabana	*			35%		Shop - Good	G	14.00		
CARPORT	Carport - Average	A	5.00				Shop - Excellent	E	24.00		
	Carport - Low	B	3.00				Shop - Office	OFFIC	55.00		
	Carport - Good	G	8.00			STG	Storage - Average	A	10.00		
CARPRT-PF	Prefabricated Carport	PF		500.00			Storage - Low	B	6.00		
CARPRT-ATT	Attached Carport	*			25%		Storage - Good	G	14.00		
CARPRT-DET	Detached Carport	*			30%		Storage - Excellent	E	20.00		
CASITA	Casita / Bonus Room / Split MA	*			100%	STG CONT	Storage Container	A	7.50		
CONCRETE	Concrete	A	5.00			STORM-S	Storm Shelter - Average	A		5,000.00	
GAR APT	Garage Apartment	MA CLASS			70%		Storm Shelter - Low	B		3,500.00	
GARAGE-AGF	Finished Attached Garage	*			45%		Storm Shelter - Good	G		7,500.00	
GARAGE-AGU	Unfinished Attached Garage	*			35%		Storm Shelter - Excellent	E		10,000.00	
GARAGE-DGF	Finished Detached Garage	*			55%	TENNIS CT	Tennis Court	A	2.00		
GARAGE-DGU	Unfinished Detached Garage	*			45%	MA	Main Area (RF, RB, RM)	RF/RB/RM			100%
GARAGE-ENC	Enclosed Garage	*			90%	MH	Manufactured Home (MH)	MH			100%
GAZEBO	Gazebo	A	9.00			MA1.5	Part of Living Area - 1 & 1/2 Story	*			60%
LOFT	Loft	*			50%	MA2	Part of Living Area - Second Story	*			65%
MTL BLDG	Metal Building - Average	A	10.00			MA3	Part of Living Area - Third Story	*			65%
	Metal Building - Low	B	8.00			MAS	Main Area Storage (Non-living area)	*			45%
	Metal Building - Good	G	14.00			WOOD DECK	Wood deck	A	9.00		
	Metal Building - Excellent	E	24.00								
	Metal Building - Office	OFFIC	55.00								

## Effective Age Calculator

Condition	Equivalent Years of Age
Excellent	0
Good +	5
Good	15
Moderate +	22
Moderate	30
Fair +	37
Fair	45
Poor +	50
Poor	55

Based on 55-Year Economic Life w/ 20% residual value (poor condition) at end of Economic Life.

	Estimated Equiv. Age	Influence	Calculation
Foundation	59	5	295
Framing/Sheathing	59	5	295
Roof	30	13	390
Windows	30	15	450
Siding	30	10	300
Heating	30	8	240
Plumbing/Wiring	30	12	360
Insulation	30	4	120
Interior Finish/Doors/Trim	30	16	480
Floor Treatment	30	12	360
Totals		100	3290
		(should = 100)	
Average (not weighted)	35.80		

<b>Estimated Overall Effective Age (Weighted Average)</b>	<b>32.9</b>
---	-------------

For Reference Purposes

Year Built --->	1960
Current Year--->	2019
Age--->	59

Appraisers Overall Effective Age Estimation/Opinion **1986.1**

Comments: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Typical Personal Property  
Present Value Factor Table**

Property Category	Long Life Equipment, Steel structure billboards Wood structure billboards, vaults, oil and gas transportation equipment Manufacturing, processing, production, oil field service, rail/road service equipment, large/high capacity forklifts Light manufacturing & earth moving equipment Vehicles 7 passenger or greater, or over 1 ton, & 3/4 ton capacity. Trailers, Forklifts less than 13,000 lb. fuel dispensing equipment, fast food, and office equipment Leasehold improvements & signs, Vehicles 6 passenger or less, 3/4 ton or less gas pickups or vans, & transportation equipment Electronics and Data Processing - Telephone systems, fax systems, point of sale equipment, copy machines, alarm systems, mainframe computers/large installations Personal Computers & Servers									
	Category	A	B	C	D	E	F	G	H	I
Life Expectancy	30	20	15	12	10	8	8	6	4	
Year Acquired	Percent Good									Effective Age
2022	99	98	97	96	95	92	85	83	77	1
2021	98	97	95	93	91	83	78	73	54	2
2020	97	95	91	90	87	78	73	65	31	3
2019	96	92	89	88	80	68	63	51	20	4
2018	95	90	85	82	71	57	52	40	10	5
2017	94	88	80	78	65	47	41	30	10	6
2016	93	83	73	70	50	38	33	20	10	7
2015	92	80	68	64	41	32	28	20	10	8
2014	91	78	66	55	32	20	22	20	10	9
2013	90	75	62	43	24	20	22	20	10	10
2012	89	70	57	38	24	20	22	20	10	11
2011	88	67	48	32	24	20	22	20	10	12
2010	87	65	41	26	24	20	22	20	10	13
2009	86	60	36	26	24	20	22	20	10	14
2008	85	53	29	26	24	20	22	20	10	15
2007	83	50	29	26	24	20	22	20	10	16
2006	81	45	29	26	24	20	22	20	10	17
2005	79	41	29	26	24	20	22	20	10	18
2004	77	38	29	26	24	20	22	20	10	19
2003	75	35	29	26	24	20	22	20	10	20
2002	72	33	29	26	24	20	22	20	10	21
2001	69	33	29	26	24	20	22	20	10	22
2000	66	33	29	26	24	20	22	20	10	23
1999	63	33	29	26	24	20	22	20	10	24
1998	59	33	29	26	24	20	22	20	10	25
1997	55	33	29	26	24	20	22	20	10	26
1996	51	33	29	26	24	20	22	20	10	27
1995	48	33	29	26	24	20	22	20	10	28
1994	45	33	29	26	24	20	22	20	10	29
1993	42	33	29	26	24	20	22	20	10	30
1992	38	33	29	26	24	20	22	20	10	31

## **Property Classification Guide - State Codes:**

### **A: Real Property – Single Family Residential** (Primary use residential, regardless of ac. size)

A1 – House

A2 – Manufactured Home (Real Property, Same land owner)

A3 – Townhomes, Condos, Duplexes, etc. (Owner occupied)

A4 – Misc. Improvements (non-living area, storages, sheds, etc.)

### **B: Real Property – Multi Family Residential** (Non-HS Properties – Rentals etc.)

B1 – Apartments

B2 – Duplexes, Triplexes

### **C: Real Property – Vacant Lots & Tracts**

C1 – Vacant Subdivision / Platted Lots & Tracts

C2 – Colonia Lots & Tracts

### **D: Real Property – Qualified Open Space Land**

D1 – All acreage qualified for productivity (1-d, 1-d-1)

D2 – *Improvements* (non-residential) on qualified open space land

### **E: Real Property – Rural Land, Not Qualified For 1-D-1 Open Space Land**

E – Rural Land

E1 – House

E2 – Mobile / Manufactured Home

E3 – House Only – (Not owned by same land owner, etc.)

E4 – Misc. Improvements (non-living area, storages, sheds, etc.)

### **F1: Real Property – Commercial**

### **F2: Real Property – Industrial & Manufacturing**

### **G1: Real Property – Oil & Gas**

### **G3: Real Property – Other sub-surface interests in land**

### **H1: Tangible Personal Property – Personal Vehicles, not used for business purposes**

### **H2: Tangible Personal Property – Goods in transit**

### **J: Real & Tangible Personal Property – Utilities**

### **L1: Personal Property – Commercial**

### **L2: Personal Property – Industrial & Manufacturing**

### **M1: Manufactured / Mobile Homes – (Personal Property, Different land owner)**

### **M2: Other Tangible Personal Property**

### **N: Intangible Personal Property Only**

### **O: Real Property – Residential Inventory**

### **S: Special Inventory**

### **X: Totally Exempt Properties**

## 2023 CERTIFIED TOTALS

Property Count: 32,045

YCO - Young County  
Grand Totals

9/21/2023 10:13:57AM

Land		Value			
Homesite:		167,441,041			
Non Homesite:		141,549,647			
Ag Market:		1,934,831,365			
Timber Market:		0	<b>Total Land</b>	(+) 2,243,822,053	
Improvement		Value			
Homesite:		771,376,662			
Non Homesite:		1,000,489,029	<b>Total Improvements</b>	(+) 1,771,865,691	
Non Real		Count	Value		
Personal Property:	1,766		431,319,930		
Mineral Property:	13,267		79,697,400		
Autos:	0		0	<b>Total Non Real</b>	(+) 511,017,330
			<b>Market Value</b>	= 4,526,705,074	
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,934,559,055		272,310		
Ag Use:	41,481,193		1,990	<b>Productivity Loss</b>	(-) 1,893,077,862
Timber Use:	0		0	<b>Appraised Value</b>	= 2,633,627,212
Productivity Loss:	1,893,077,862		270,320	<b>Homestead Cap</b>	(-) 83,270,389
			<b>Assessed Value</b>	= 2,550,356,823	
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 972,354,449	
			<b>Net Taxable</b>	= 1,578,002,374	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	12,903,882	11,278,229	54,862.18	57,661.69	176		
OV65	254,616,955	230,432,833	994,241.33	1,019,964.50	2,123		
<b>Total</b>	<b>267,520,837</b>	<b>241,711,062</b>	<b>1,049,103.51</b>	<b>1,077,626.19</b>	<b>2,299</b>	<b>Freeze Taxable</b>	(-) 241,711,062
Tax Rate	0.5876740						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	779,228	605,659	562,884	42,775	7		
<b>Total</b>	<b>779,228</b>	<b>605,659</b>	<b>562,884</b>	<b>42,775</b>	<b>7</b>	<b>Transfer Adjustment</b>	(-) 42,775
						<b>Freeze Adjusted Taxable</b>	= 1,336,248,537

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 8,901,888.74 = 1,336,248,537 \* (0.5876740 / 100) + 1,049,103.51

Certified Estimate of Market Value: 4,520,712,916  
 Certified Estimate of Taxable Value: 1,574,638,060

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2023 CERTIFIED TOTALS**

Property Count: 32,045

YCO - Young County  
Grand Totals

9/21/2023

10:14:12AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	661,395,000	0	661,395,000
DP	182	1,656,153	0	1,656,153
DV1	6	0	32,640	32,640
DV2	13	0	87,580	87,580
DV3	6	0	44,230	44,230
DV4	157	0	1,152,478	1,152,478
DV4S	2	0	12,000	12,000
DVHS	85	0	12,675,956	12,675,956
DVHSS	1	0	141,190	141,190
EX	693	0	167,066,470	167,066,470
EX (Prorated)	16	0	551,036	551,036
EX-XG	6	0	1,607,020	1,607,020
EX-XL	1	0	1,327,920	1,327,920
EX-XN	22	0	5,740,920	5,740,920
EX-XV	82	0	10,403,680	10,403,680
EX-XV (Prorated)	5	0	153,001	153,001
EX366	4,492	0	691,020	691,020
FR	11	86,261,351	0	86,261,351
OV65	2,209	20,761,124	0	20,761,124
PC	3	567,820	0	567,820
SO	1	25,860	0	25,860
<b>Totals</b>		<b>770,667,308</b>	<b>201,687,141</b>	<b>972,354,449</b>



**2023 CERTIFIED TOTALS**

Property Count: 32,045

YCO - Young County  
Grand Totals

9/21/2023 10:14:12AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,803	2,640.8051	\$6,116,750	\$620,194,953	\$542,537,322
B	MULTIFAMILY RESIDENCE	60	39.2360	\$0	\$15,568,450	\$15,347,356
C1	VACANT LOTS AND LAND TRACTS	1,160	860.2000	\$0	\$10,519,026	\$10,518,386
D1	QUALIFIED OPEN-SPACE LAND	6,304	548,816.0034	\$0	\$1,930,503,655	\$41,333,884
D2	IMPROVEMENTS ON QUALIFIED OP	1,211		\$1,947,001	\$20,308,990	\$20,241,285
E	RURAL LAND, NON QUALIFIED OPE	3,262	12,436.6107	\$20,403,790	\$367,566,557	\$326,293,651
ERROR		48		\$62,640	\$19,161,790	\$15,012,988
F1	COMMERCIAL REAL PROPERTY	843	1,525.2371	\$2,688,030	\$109,267,430	\$109,267,160
F2	INDUSTRIAL AND MANUFACTURIN	69	196.6740	\$2,397,950	\$737,052,160	\$75,657,160
G1	OIL AND GAS	8,977		\$0	\$77,126,910	\$77,126,330
G3	OTHER SUB-SURFACE INTERESTS I	1		\$0	\$170	\$170
J2	GAS DISTRIBUTION SYSTEM	10	2.0580	\$0	\$5,422,830	\$5,422,830
J3	ELECTRIC COMPANY (INCLUDING C	48	30.6590	\$0	\$98,788,120	\$98,788,120
J4	TELEPHONE COMPANY (INCLUDI	53	22.0777	\$0	\$13,627,890	\$13,627,890
J6	PIPELAND COMPANY	160		\$0	\$13,904,690	\$13,904,690
J7	CABLE TELEVISION COMPANY	62		\$0	\$2,577,650	\$2,577,650
J8	OTHER TYPE OF UTILITY	10		\$0	\$2,210,130	\$2,210,130
L1	COMMERCIAL PERSONAL PROPE	807		\$0	\$79,148,850	\$77,183,649
L2	INDUSTRIAL AND MANUFACTURIN	319		\$83,820	\$206,659,300	\$121,769,470
M1	TANGIBLE OTHER PERSONAL, MOB	152		\$699,540	\$4,980,360	\$4,608,156
O	RESIDENTIAL INVENTORY	240	19.6358	\$0	\$586,266	\$586,266
S	SPECIAL INVENTORY TAX	13		\$0	\$3,987,830	\$3,987,830
X	TOTALLY EXEMPT PROPERTY	5,314	10,043.4238	\$2,114,540	\$187,541,067	\$0
	<b>Totals</b>		<b>576,632.6206</b>	<b>\$36,514,061</b>	<b>\$4,526,705,074</b>	<b>\$1,578,002,373</b>

### 2023 CERTIFIED TOTALS

Property Count: 32,045

YCO - Young County  
Grand Totals

9/21/2023 10:14:12AM

#### CAD State Category Breakdown

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	4	0.6469	\$0	\$249,983	\$229,405
A1 Single Family - Home	5,289	2,397.6632	\$5,832,580	\$607,947,150	\$532,303,505
A2 Manufactured Home (same land owner)	421	185.4272	\$229,010	\$9,379,230	\$7,534,768
A3 Townhome, Condo, Duplex, etc. (Owner)	4	0.8620	\$0	\$714,020	\$650,270
A4 Misc. Improvements (non-living area)	125	56.2058	\$55,160	\$1,904,570	\$1,819,374
B1 Apartments	19	30.6046	\$0	\$10,342,370	\$10,342,370
B2 Duplex, Triplex, etc. (Non HS)	41	8.6314	\$0	\$5,226,080	\$5,004,986
C1 Vacant - Subdivision, platted lots, etc.	1,160	860.2000	\$0	\$10,519,026	\$10,518,386
D1 1-d-1 Qualified Ag Productivity	6,308	548,907.6536	\$0	\$1,930,779,016	\$41,609,245
D2 Misc. Improvements on Qualified Ag la	1,211		\$1,947,001	\$20,308,990	\$20,241,285
E Rural Land - Non Ag Use	545	7,609.0834	\$0	\$47,956,814	\$46,260,992
E1 Single Family Home	2,113	3,547.5850	\$18,422,180	\$286,345,321	\$252,441,985
E2 Manufactured Home	751	1,109.5471	\$1,506,510	\$30,574,311	\$24,948,900
E3 Home / Improvement Only	7	0.2500	\$244,110	\$641,460	\$619,460
E4 Misc. Improvements - Non living area	109	78.4950	\$230,990	\$1,773,290	\$1,746,953
ERROR	48		\$62,640	\$19,161,790	\$15,012,988
F1 Commercial Real Property	843	1,525.2371	\$2,688,030	\$109,267,430	\$109,267,160
F2 Industrial / Manufacturing - Real Propert	69	196.6740	\$2,397,950	\$737,052,160	\$75,657,160
G1 Oil & Gas - Real Property	8,973		\$0	\$76,811,910	\$76,811,330
G1C Conversion	4		\$0	\$315,000	\$315,000
G3 Other Minerals - Real Property	1		\$0	\$170	\$170
J2 Utilities - Gas Distribution Systems	10	2.0580	\$0	\$5,422,830	\$5,422,830
J3 Utilities - Elec. Co. & Co-ops	48	30.6590	\$0	\$98,788,120	\$98,788,120
J4 Utilities - Telephone Co. & Co-ops	53	22.0777	\$0	\$13,627,890	\$13,627,890
J6 Utilities - Pipelines	157		\$0	\$13,857,130	\$13,857,130
J6A J6A	3		\$0	\$47,560	\$47,560
J7 Utilities - Cable Companies	62		\$0	\$2,577,650	\$2,577,650
J8 Utilities - Other	10		\$0	\$2,210,130	\$2,210,130
L1 Personal Property - Commercial	807		\$0	\$79,148,850	\$77,183,649
L2A L2A	13		\$0	\$1,214,000	\$1,214,000
L2B L2B	1		\$0	\$5,780	\$5,780
L2C L2C	28		\$0	\$129,789,690	\$45,467,680
L2D L2D	8		\$0	\$174,610	\$174,610
L2E L2E	11		\$0	\$398,500	\$398,500
L2G conv code L2G	116		\$0	\$48,273,580	\$47,705,760
L2H L2H	19		\$0	\$11,511,370	\$11,511,370
L2I L2I	1		\$0	\$9,000	\$9,000
L2J L2J	32		\$0	\$3,214,010	\$3,214,010
L2K L2K	4		\$0	\$88,000	\$88,000
L2L L2L	2		\$0	\$187,570	\$187,570
L2M L2M	37		\$0	\$2,160,910	\$2,160,910
L2P L2P	25		\$0	\$1,069,170	\$1,069,170
L2Q L2Q	20		\$83,820	\$1,598,750	\$1,598,750
L2S L2S	2		\$0	\$6,964,360	\$6,964,360
M1 Manufactured & Mobile Homes (Differ	152		\$699,540	\$4,980,360	\$4,608,156
O1 Real Property Inventory	240	19.6358	\$0	\$586,266	\$586,266
S	13		\$0	\$3,987,830	\$3,987,830
X	5,314	10,043.4238	\$2,114,540	\$187,541,067	\$0
<b>Totals</b>		<b>576,632.6206</b>	<b>\$36,514,061</b>	<b>\$4,526,705,074</b>	<b>\$1,578,002,373</b>

**2023 CERTIFIED TOTALS**

Property Count: 32,045

YCO - Young County  
Effective Rate Assumption

9/21/2023 10:14:12AM

**New Value**

TOTAL NEW VALUE MARKET: **\$36,514,061**  
TOTAL NEW VALUE TAXABLE: **\$34,009,358**

**New Exemptions**

Exemption	Description	Count		
EX	Exempt	20	2022 Market Value	\$527,970
EX-XN	11.252 Motor vehicles leased for personal use	2	2022 Market Value	\$169,250
EX-XV	Other Exemptions (including public property, r	24	2022 Market Value	\$322,290
EX366	HB366 Exempt	2,943	2022 Market Value	\$405,350
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,424,860</b>

Exemption	Description	Count		Exemption Amount
DP	Disability	5		\$40,000
DV2	Disabled Veterans 30% - 49%	1		\$7,030
DV3	Disabled Veterans 50% - 69%	1		\$10,000
DV4	Disabled Veterans 70% - 100%	15		\$171,290
DVHS	Disabled Veteran Homestead	6		\$959,319
OV65	Over 65	70		\$671,260
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>				<b>\$1,858,899</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>				<b>\$3,283,759</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption_Amount
-----------	-------------	-------	----------------------------

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **\$3,283,759**

**New Ag / Timber Exemptions**

2022 Market Value \$589,275  
2023 Ag/Timber Use \$5,920  
NEW AG / TIMBER VALUE LOSS \$583,355  
Count: 30

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,803	\$142,116	\$17,305	\$124,811
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,317	\$137,385	\$15,934	\$121,451

**2023 CERTIFIED TOTALS**

YCO - Young County  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
133	\$32,049,298.00	\$18,007,901

**THE EXTENT TO WHICH THE PROPERTY WAS INSPECTED:** Between *6/01/2022* and *6/30/2023* there were **2,619** properties inspected. The remainder of the district properties were appraised in mass by statistical testing and ratio studies.

**THE TYPE AND EXTENT OF DATA RESEARCHED:** The official records of the Young County Clerk were extensively researched for all property transfers. The Young Central Appraisal District is charged with appraising all property at market value, while also maintaining a fair/uniform appraisal method among like properties. The district gathered sales information from every available source.

It is the district policy to send sales verification letters to every grantor and grantee involved in every arm’s-length transaction. An arm’s-length transaction is one between uninvolved parties that complies with the Property Tax Code definition of market value.

The district is a member of the North Texas Real Estate Information System, (NTREIS) multiple listing service, (MLS). This resource, and information is invaluable and typically constitutes the majority of open market sales that occur. Occasionally, open market transactions occur, that do not get reported from private sellers, or sales handled by independent real estate salespersons that are not members of the MLS, or list through the service.

All confirmed sales information is included in the appraisal district sales file. If the property has multiple sources of sales information, they will be compared for accuracy. Even invalid sales information may be included, but will be coded as such, and removed from the calculation for the internal sales ratio studies.

The district analyzed **369** confirmed sales that occurred between *January 1, 2022* and *May 1, 2023*. These sales were first analyzed by the type of sale as follows:

**THE TYPE AND EXTENT OF ANALYSES APPLIED:**

These sales were analyzed according to location, quality, size, conditions, age and then individual functional, economic and physical factors, as well as property rights. This information was then reconciled with unsold properties and analyzed using internal ratio studies to compare to existing appraisal schedules depending on location, property type and quality category.

	2023			2022			2021		
STATE CODE	DEEDS	SALES	SALES %	DEEDS	SALES	SALES %	DEEDS	SALES	SALES %
A	795	173	21.76%	806	188	23.33%	697	208	29.84%
B	6	0		6	0		7	0	
C	186	10	5.38%	171	23	13.45%	136	18	13.24%
D	518	77	14.86%	645	88	13.64%	598	84	14.05%
E	311	57	18.33%	806	54	6.70%	294	53	18.03%
F	135	19	14.07%	112	16	14.29%	84	10	11.90%
G	0	0		0	0		0	0	
J	0	0		0	0		1	1	100.00%
L	1	0		4	0		4	0	
M	10	0		4	0		6	2	33.33%
O	45	1		1	0		1	0	
X	19	0		4	0		10	0	
<b>TOTALS:</b>	<b>2026</b>	<b>337</b>	<b>16.63%</b>	<b>2559</b>	<b>369</b>	<b>14.42%</b>	<b>1838</b>	<b>376</b>	<b>20.46%</b>

2023	2026	337	16.63%
2022	2559	369	14.42%
2021	1838	376	20.46%

Change - sales 2022 to 2023: 15.35%  
Change - deeds 2022 to 2023: -20.83%

*\*Sales taken from Jan. 1 of prior year to April 30th current year*

## CERTIFICATION

### I CERTIFY THAT, TO THE BEST OF MY KNOWLEDGE AND BELIEF:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the clients, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of professional Appraisal Practice.
- I have not made a personal inspection of all of the property that is the subject of this report.
- Chase Banks, RPA – TDLR#73389, Sherri Alveraz, –TDLR#76903, Cody Ramey – TDLR#76278, BIS Consulting and Pritchard & Abbott, INC. provided significant real and personal property appraisal assistance to the person signing this certification.
- The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute.
- The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.

Name: Jesse D. Blackmon

Date: September 21, 2023

Jesse D. Blackmon - RPA, CCA - TDLR # 71861