



# PUBLIC RELATIONS PLAN AND 2020 ANNUAL REPORT

This report is to communicate to the public the availability and methods used to appraise property by Zapata County Appraisal District

**Amada Gonzalez**  
Chief Appraiser

## INTRODUCTION

Zapata County Appraisal District (ZCAD) understands the benefit of good public relations. The board of directors and staff work diligently to promote effective communications between the public and ZCAD.

The Zapata County Appraisal District Public Relations Manual provides current and useful information on ZCAD and serves as a means of responding to public opinion. The manual contains an overview of the district's appraisal practices.

The Chief Appraiser and board of directors' encourage public comment and input, Good and bad, and strive to provide effective communications and transparency in the appraisal process. The chief appraiser serves as the district's primary public relations officer and works closely with local taxing entities, government officials, realtor, lending institutions and local media to promote an environment of open communication and public information. ZCAD welcomes the opportunity to speak to taxpayers, whether at the district office located in Zapata, Texas or via speaking engagements to local groups and organizations. ZCAD strongly believes a well-informed public is essential to the district's effective operation.

For additional information and questions or to schedule a speaking engagement contract:

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# Annual Report

The purpose of this summary report is to aid the taxpaying public in better understanding the methods and techniques utilized by the Zapata County Appraisal District in the valuation and revaluation of property in Zapata County. This report attempts to comply with Standard 6 of the Uniform Standards of Professional Appraisal Practice, effective January 1, 2020. Zapata County Appraisal District maintains more detailed operations manual for appraisal use.

Zapata County Appraisal District was formed by the Texas Legislature in 1979 and is charged with the appraisal of all taxable property within the taxing entities within the District's boundaries. Currently these taxing entities are as follows:

1. Zapata County
2. Zapata I.S.D
3. Zapata Water Control I. D.
4. Siesta Shores Water Control I.D.

There are no school districts that overlap into Zapata County Appraisal District. Current state law requires that overlapping jurisdictions to match values in the overlapping areas, none are necessary.

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

The Chief Appraiser's responsibilities are as follows:

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

Zapata County Appraisal District is an office consisting of the Chief Appraiser, three (3) appraisers, and 2 clerks. The appraiser has the responsibility to value the properties assigned and performs most fieldwork on the appraisal of real property and commercial personal property.

The Appraisal District employs the services of Wardlaw Appraisal Group, an appraisal firm to appraise all minerals, industrial plants, pipelines, industrial personal property and utilities

within the boundaries of the appraisal district. The District uses the services of Trueautomation for its data processing of all appraisal records.

The 2020 tax roll for Zapata County indicates a total of 62,337 parcels. The breakdown of some of these parcels is as follows:

1. Residential	5646
2. Multifamily residence	64
3. Mobile Homes	53
4. Vacant lots & acres	6807
5. Commercial & Industrial	504
6. Mineral	33871
7. Utilities	185
8. Personal Property	698

The following is information on new value, new exemptions, exemption value loss, average homestead value and number of exemptions.

	<b>Zapata County</b>	<b>Zapata ISD</b>	<b>Zapata Water Control Improvement District</b>	<b>Siesta Shores Water CID</b>
<b>New Taxable Value</b>	5,547,342	5,547,342	59,425	165,448
<b>Absolute Exemptions Value Loss</b>	499,732	499,732	12,750	58,500
<b>Disabled Veterans Exemptions</b>	3,896,294	764,037		22,000
<b>Average Homestead Value</b>	81,936	81,936	149,935	63,963
<b>Number of Homestead Property</b>	3,288	3275		386
<b>Number of OV-65</b>	928	51		7
<b>Number of Disability</b>	272	15		0
<b>Number of DV</b>	177	16		2
<b>Number of Mineral Protest</b>	1356	1356		
<b>Number of Real Property Protest</b>	56	56		
<b>Number of Personal Property</b>	74	74		

## **VALUATION APPROACH MARKET VALUE**

The definition of market value as established by the Texas property Tax Code differs from the definition established by USPSP; therefore, a JURISDICTIONAL EXCEPTION applies.

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

1. Exposed for sale in the open market with reasonable time for the seller to find a purchaser.
2. Both the seller and the 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 uses.
3. Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

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

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

## **AREA ANALYSIS**

The universe of properties appraised by the Zapata County Appraisal District falls within the physical boundaries of Zapata County and does not extend into any other school district.

Zapata County is located in south Texas and is bordered to the south by Starr County, to the east by Jim Hogg County, to the north by Webb County and to the west by the Rio Grande River.

Zapata County is a rural county with several communities. The Rio Grande River traverses through the west boundary line of the county. Most of the communities surround the county seat that is Zapata.

Minerals contribute the largest portion of economic wealth to the county; today most of the economic wealth is still derived from the production of minerals. Agriculture is a contributing factor to the livelihood of residents in the county but is not a primary source of the livelihood. The majority of the land in the county is rural with cattle production and farming.

With the decrease of oil and gas values, the number of oil and gas-based businesses have decreased. Various companies in the area still provide some work and wage base for the county. Most of the county's wage base is still in the oil related field, local business or government employment.

The closest city of any size from Zapata County is Rio Grande City in Starr County located 54 miles south of Zapata. Laredo located 54 miles north and McAllen located 93 miles south of Zapata are the closest urban areas.

**OVERVIEW OF TYPE OF PROPERTIES APPRAISED**

There are four major categories of property appraised by the Zapata County Appraisal District. These categories are:

- 1. Real Properties: Residential, Multi-Family, Commercial, Vacant lots, Farm/Ranch Land and Farm/Ranch Improvements.
- 2. Personal Properties: Business personal properties and industrial personal properties.
- 3. Utilities: Telephone companies, television cable, gas companies etc.
- 4. Minerals: Oil and gas production.

The Property Tax Division of the state comptroller's office requires properties to be identified by type by using a standard identification code. The codes currently used by the Zapata county Appraisal are as follows:

<b>Code</b>	<b>Type of Property</b>
1. A1	Residential (land with improvements)
2. A2	Residential (land with mobile home)
3. B1	Real Property: Multi-Family Residence
4. C1	Real Property: Vacant Land (lots) and tracts
5. C2	Real Property: Colonia lots and tracts
6. C1C	Real Property: Vacant Land (commercial)
7. D1	Real Property: Qualified Open-space Land
8. D2	Real Property: Farm & Ranch improvements on qualified Open-space land

- 9. E Real Property: Rural Land, not qualified for Open-space Appraisal, and residential Improvements
- 10. F1 Real Property: Commercial Building and land
- 11. F2 Real Property: Industrial Commercial Building
- 12. G1 Real Property: Oil, Gas and Mineral Reserves and other Subsurface Interest
- 13. H1 Tangible Personal Property: Personal Vehicles, Not used for Business purposes
- 14. H2 Tangible Personal Property: Goods in Transit
- 15. J Real and Personal Property: Utilities
- 16. L1 Personal Property: Commercial
- 17. L2 Personal Property: Industrial and Manufacturing
- 18. M Mobile Homes and other tangible personal property
- 19. N Intangible Personal Property
- 20. O Real Property: Residential Inventory
- 21. S Special Inventory
- 22. X Exempt Property

### **HIGHEST AND BEST USE ANALYSIS**

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

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

In determining highest and best use, preliminary judgments are made in the field by appraisers.

The Zapata County Appraisal District property cards contain information regarding lot size and frontage therefore appraisers normally make judgments on physically possible uses of sites in the field. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are usually performed in the office.

### **MARKET ANALYSIS**



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

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

Examples of sources of general data include "Trends" issued by The Real Estate Center at Texas A&M University, "The Statement" published by the State Comptroller's Office, and "The Appraiser" published by the Texas Association of Appraisal District. When possible local sources such as lending institutions and the Chamber of Commerce are used to obtain financing information, demographics and labor statistics.

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

The Zapata County Appraisal District office receives copies of all recorded instruments from the Zapata County Clerk's Office on a monthly basis and tracts all deed transactions, deed of trust and other pertinent information. From this information, sales letters are mailed to the seller and purchaser to obtain information on the sales. This information is not mandatory in the State of Texas and only a very small percentage of letters are returned with useful information. This is a serious problem in that there is usually inadequate sales data to perform a thorough analysis of sales data, as USPAP would require. However, every effort is made to use what data is available. The Comptroller's Property Tax Division also sends out sales letters and that data is made available to the Zapata County Appraisal District at least once a year. The Zapata County Appraisal District currently does revaluation on a three-year rotation by property classification. Property class G, J, and L are re-appraised every year due to the constant change of these properties.

The revaluation includes the inspection of properties and the updating of all information on the properties. Sales and market analysis are performed each year on residential properties, as information is available. Each year new properties are inspected, measured and added to the roll. Individual properties are also reappraised with changes to the condition as the property warrants; for example, fire, remodeling, or an addition or demolition of a portion of the improvements. Appraisers will perform detailed field inspections of properties if requested by the owner.

The appraisers performing revaluation in the field have property record cards that contain specific information regarding the property being appraised. These cards contain brief legal descriptions, ownership interest, property use codes, property addresses, land size, sketches, pictures of improvements as well as any available detailed information of the improvements.

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

## **DATA COLLECTION/ VALIDATION**

### **DATA COLLECTION AND SOURCES**

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

Renditions are confidential sources and cannot be used for specific information. However, data from renditions may be compared with data from cost manuals and used to test for their accuracy.

The Zapata County Appraisal District's schedules are then formulated from a combination of each of these sources. Schedules may also be modified by use of local market data (sales information) to further ensure the accuracy of the cost and value schedules.

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

Currently, single family dwellings are classified for quality and type of construction, whether frame or brick veneer. The classifications range from a class 1 to a class 8. Class 1 being the most basic of structures using the poorest quality materials and lowest workmanship while class 8 structure are of the highest quality using only the best materials and the highest and best quality of workmanship available.

Depreciation is also estimated by the condition of the improvements. Conditions range from unsound to excellent. Appraisers in the field usually inspect structures from the exterior perspectives. The interior condition is assumed to be similar to the exterior. However, if the taxpayer requests an interior inspection, an inspection will be made by appointment.

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

Additional depreciation may be estimated for a variety of reasons including functional obsolescence resulting from bad floor plans or out of date construction methods. Economic obsolescence results from a loss of value to a property due to adverse influences from outside the physical boundaries of the property. Examples on economic obsolescence may be proximity to correctional facilities, location of residential outside city limits with no access to city amenities, residences located on farm and ranch land, etc.

### **VALUATION ANALYSIS**

Zapata County Appraisal District's valuation schedules are divided into three main classifications, residential, commercial and personal property. These schedules are based on the most appropriate data available. Miscellaneous special categories such as mobile homes, special inventory and agricultural land are appraised using different techniques. Depreciation tables/schedules (loss of value schedules) are also included within these schedules. These tables are calibrated from cost as well as sales data and updated as needed.

## RESIDENTIAL SCHEDULES

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

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

1. Quality of construction. Residential construction may vary greatly in quality of construction. The type of construction affects the quality and cost of material used the quality of the workmanship as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of the construction. As stated above, the Zapata County Appraisal District residential schedules currently class houses based on quality of construction from 1 to 8. This classification schedule is based on the Property Tax Division definitions of residential classes of dwelling with modifications for local markets.
2. Size of structure. The size of a structure also has a direct impact on its cost as well as value. The larger the structure, the less the cost per square foot. The Zapata County Appraisal District's schedules are graduated in size increments from 100 to 2300 square feet, depending on market conditions. The Property Tax Division and Marshall and Swift also support the size factor.
3. Condition of improvements. The Zapata County Appraisal District rates conditions from unsound to excellent. Properties that in the opinion of the appraiser are unlivable may be taken off schedule and given a fair market value or salvage value.
4. Age of Structure. The Zapata County Appraisal District residential depreciation schedule group's age categories from 0 to 4, 4 to 8 and in increments of 5 years up to 38 years and 39 to 50 in increments of 10 years. Age 51 and over is given the maximum amount of depreciation. As stated above effective age and chronological age may be the same or different depending on the condition of the structure.
5. Extra items. As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include storage buildings, swimming pools, fireplaces, etc.
6. Land value. The Zapata County Appraisal District values land based on market transactions when possible. As there is not always market transactions available,

other recognized methods of land valuation may be used. The two most common methods are the land residual method and the land ratio method. Land schedules are available at the appraisal district office.

### **COMMERCIAL SCHEDULES**

Commercial properties are valued using replacement cost new with adjustments made for location. Depreciation is applied using physical observation of the property.

### **PERSONAL PROPERTY SCHEDULES**

Business personal property values are derived from several sources. Business owners are required by Texas Law to render their business personal property each year. It is the experience of the district that we receive less than one third (1/3) of business renditions each year. Rendered values are used on business personal property, if the rendered value is reasonable for the type of business and is within acceptable ranges when compared to the PTD or Marshall and Swift personal property schedules for the type of business, the rendered value is accepted. Should the rendered values not be acceptable then PTD or Marshall and Swift schedules are applied to establish a value. Value on all business personal property not rendered is established using PTD or Marshall and Swift schedules for the type of business being valued. Depreciation is determined by the age of the property and its expected life.

Both business and personal vehicles are valued based on N.A.D.A. Used Car Guide trade in value for the particular make, model and age of the vehicle. The appraisal district uses a report obtained from Texas Vehicle Information and Computer services which list vehicles registered in Zapata County on January 1, of each year. This report uses the vehicle identification number to determine make, model and vehicle characteristics to determine N.A.D.A. trade in value. This report along with renditions, physical observations and city reports are used to discover and list vehicles that are taxable within the county and city. When adverse factors such as high mileage are known then the appropriate adjustments are made to the value.

## **STATISTICAL ANALYSIS**

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

The Zapata County Appraisal District's statistical analysis of real estate is based on measures of central tendency and measures of dispersion. The measure of central tendency determines the percent of a distribution. The measure of central tendency utilized with the aid of computer base programs are the mean, median, mode and weighted mean.

## **INDIVIDUAL VALUE REVIEW PROCEDURES**

In order for comparable sales data to be considered reliable it must contain a sales date, sale price, financing information, tract size, and detail of the improvements. Sales data is gathered by sending sales letters to both the buyer and seller of properties that the district knows changed ownership. Commercial sales are confirmed from the direct parties involved whenever possible. Confirmation of sales from local real estate appraisers is also considered a reliable source.

Sales data is compiled and the improved properties are physically inspected and photographed. All data listed on the property record card is verified and updated as needed included classification, building size, additions or deleted buildings, condition of structure and any type change in data or characteristics that would affect the value of the property.

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

1. Properties are acquired through auction.
2. Properties are sold between relatives.
3. The buyer or seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market sales.
5. Considerable improvements or remodeling have been done since the date of the sale and the appraiser is unable to make judgment on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area.
7. The sale involves personal property that is difficult to value.
8. There are value-related data problems associated with the sale; i.e., incorrect land size or square footage of living area.

9. Property use changes occurring after the sale.
10. Some sales may be due to relocation or through divorce proceedings.

Due to the population size and nature of Zapata County, it is extremely difficult to obtain sufficient sales data to meet USPAP standards for analysis of sales and an exception is taken to USPAP Standard Six in this area.

### **PERFORMANCE TESTS**

Sales ratio studies are used to evaluate the districts mass appraisal performance. These studies not only provide a measure of performance but also are an excellent means of improving mass appraisal performance. The Zapata County Appraisal District is very limited with the number of verified sales, due to this a complete ratio study analysis could not be performed for the 2016 tax year.

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

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

## **SUMMARY OF PERSONAL PROPERTY APPRAISAL PROCESS**

### SEPTEMBER THRU DECEMBER

1. DISCOVER PERSONAL PROPERTY
2. LOCATE IT AND IDENTIFY WHO IS THE OWNER.

### JANUARY THRU APRIL

1. INSPECT PERSONAL PROPERTY
2. DETERMINE THE VALUE.
3. DETERMINE THE JURISDICTION.

## **METHODS OF DETERMINING VALUE**

### MANUFACTURED HOUSING

Value is determined by using the N.A.D.A. guide identifying the year of manufacture, length & width, make & model and the quality of the manufactured house.

### VEHICLES

Value is determined by using the N.A.D.A. guide identifying the year of the vehicle, make & model.

### BUSINESSES

1. Inventory value is determined by using the quality & density schedule.
2. Furniture, Fixtures & equipment value is determined using the quality & density schedule and percent good of FF & E.

## **APPRAISAL OF AGRICULTURAL LAND**

Constitutional Amendments added Sections 1-D and 1-D-1 to Article VIII of the Texas Constitution, which provides that certain qualified kinds of farm and ranch land be appraised not at their market value but at their productivity value, a value based solely on the land's capacity to produce agricultural products.



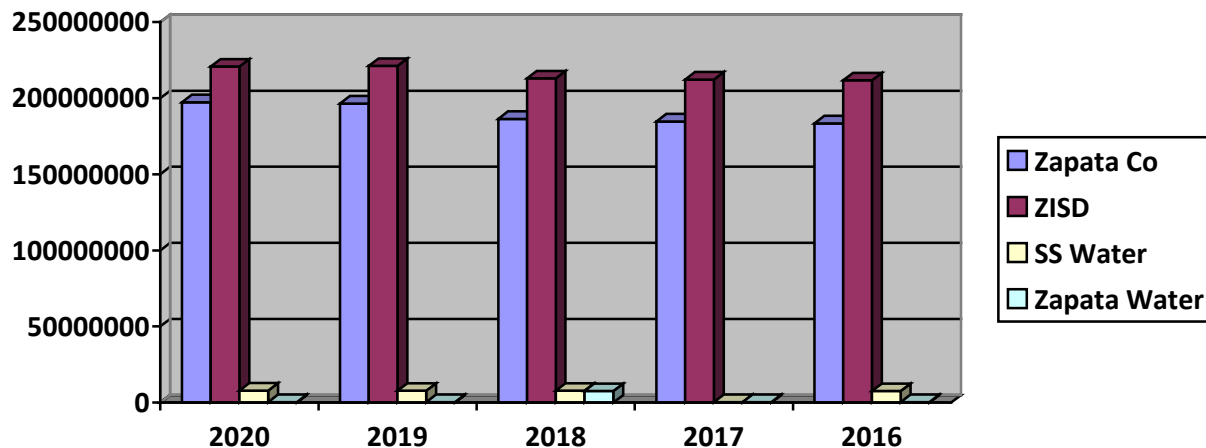
The Texas Constitution permits special agricultural appraisal only if the land or its owner meet specific requirements defining farm and ranch use. Land won't qualify simply because it is rural or has some connection with agriculture. Neither will it qualify because it is open land that has no other possible use. To qualify a land parcel for agricultural appraisal, the property owner must apply for the appraisal and meet the standards of Section 23.51 of the Property Tax Code.

In estimating productivity value, the appraiser considers only those factors associated with the land's capacity to produce marketable agricultural products. The appraiser ignores the possibility that the land may command a higher price on the investment or consumption market. Neither of these market influences can be considered. The law requires the appraiser to base the annual income estimate in the five-year period preceding the year before the year the year of the appraisal. For example, an appraisal in 2020 was based on income from (two years before the appraisal), 2018, 2017, 2016, 2015, and 2014. The appraiser determines the net income the land would have generated under an average owner of ordinary prudence during each year of the five-year period, then averages the annual net income for each of these years. The resulting average, or "net-to-land", is the amount capitalized in the appraisal. The Capitalization rate is the greatest of 10 percent or the interest rate specified by the Farm Credit Bank of Texas plus 2 ½ percent points.

### Historical Data

This graph illustrates a five-year history of value loss due to homestead, disability, veterans and total exempt property.

### FIVE YEAR EXEMPTION VALUE LOSS



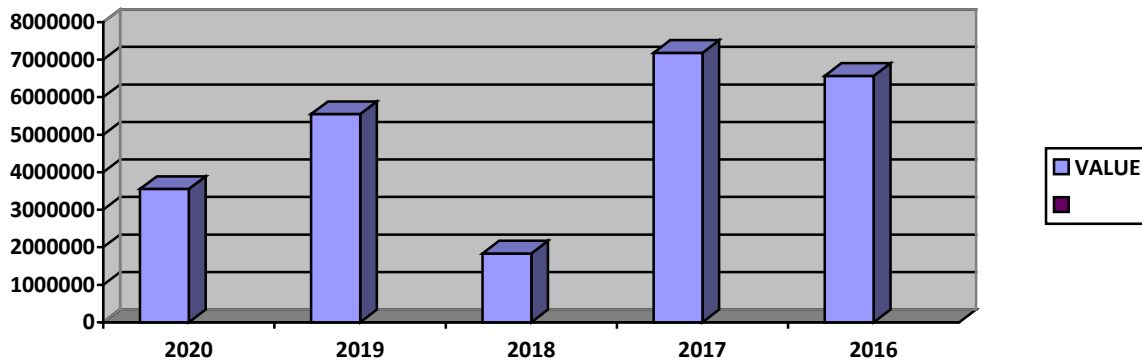
New Construction Effort: September 1, 2019-January 1, 2020

Zapata County has just put into place an ordinance to issue building permits but is still work in progress, thus the identification of new construction was performed by utilizing the following resources.

- Field appraiser drive-outs
- Property Owners

This graph illustrates a five-year history of new value which includes, residential, personal property and minerals.

### ***NEW VALUE FIVE YEAR HISTORY***



## ZCAD 2020 Calendar of Key Events

August 1 thru December

- Locate new properties
- Reappraisals
- Field inspections
- Mail out letter requesting new application for agricultural land

January thru April

- Reappraisal, mail out business personal property renditions
- Mail out letter requesting new application for agricultural land
- Ag survey
- Mail out annual applications
- Mail out Appraisal Notices

### 2020

PTD Code	Category	Description	Parcel count
A	Land & Improvements	Residential, single family	2252
B	Land & Improvements	Residential, multi Family	6
F	Land & Improvements	Commercial	59
M	Mobile Home	Improvements only	39
C	Land	Vacant Land	791
Total all categories			3158
G	Oil, Gas, Utilities	Wardlaw Appraisal Group	Annually
L	Personal Property	Commercial	Annually

Medina	1564	E account	166
JE Bravo	10	Dolores	62
Falcon Lakeshore	108	Falcon Shores	159
Haynes	29	Rhoda Maria	51
Las Palmas	31	Lopeno	26
Phelps	25	San Ygnacio	409

Four Seasons	186	Lakeside Trailer	1
Bell Camp	1	El Tigre	51
Gutierrez Addn	73	Lozano	9
Ranchitos San Jose	63	Don Manuel Ranch	29
Roberto Cuellar	16	Ruben Cuellar	13
Acres	1258	Total all accounts	4340

**2020 86<sup>th</sup> Texas Legislature, Regular and First Called Session Changes**

<http://comptroller.texas.gov/taxes/property-tax/docs/96-669.pdf>