



Foard County Appraisal District
2021 Annual Report

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Introduction

The Foard County Appraisal District is a political subdivision of the state of Texas. The Constitution of the state of Texas, Texas Property Code, and the Texas Comptroller's Property Tax Assistance Division's Rules govern the operations of the appraisal district.

Mission

The mission of the Foard County Appraisal District is to discover, list, and appraise property as accurately, ethically, and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1st unless the property owner has elected to have their business personal property appraised as of September 1. The district must make sure that each taxpayer is given the same consideration, information, and assistance as the next person or business. This will be done by administering the laws under the property tax code and operating under the rules and standards of:

- The Property Assistance Division of the Texas Comptroller's Office (PTAD)
- The International Association of Assessing Officers (IAAO)
- The Uniform Standards of Professional Appraisal Practice (USPAP)

Governance

The appraisal district is governed by a Board of Directors whose primary responsibilities are:

- Establish the district's office
- Adopt an operating budget
- Contract for necessary services
- Appoint the Appraisal Review Board (ARB)
- Provide advice and consent to the Chief Appraiser for the Agriculture Advisory Board
- Make general policies and concerning the appraisal district operations
- Develop a written biennial plan for the reappraisal of all property within the district's boundaries

To be eligible to serve on the Board of Directors of the appraisal district, a person must have resided within the boundaries of the county for at least two years prior to their appointment. They serve two-year staggered terms beginning January 1st. There are no limits to the number of terms a director serves. The Chief Appraiser is appointed by the board and must be licensed by the state of Texas Department of Licensing and Regulation (TDLR), or must be working toward a license as a Registered Professional Appraiser through TDLR.

Members of the Appraisal Review Board (ARB) are appointed by the Board of Directors. ARB members serve two-year staggered terms. They are limited to serving three

consecutive two year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the tax payer and the Chief Appraiser. Their decisions regarding value are binding for the tax year protested.

The Agriculture Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser. They provide information and assistance in determining the agriculture practices for the county.

Taxing Jurisdictions

The Foard County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located in Foard County.

The following are the taxing entities in Foard County:

- Foard County
- Foard County Road & Bridge
- City of Crowell
- Crowell ISD
- Foard County Hospital District .

- Gateway Groundwater District

- Overlapping School Districts:

- Wilbarger ISD

Property Types Appraised

The Foard County Appraisal District is responsible for appraising all residential, commercial, land, and business personal property. The appraisal district contracts with Pritchard and Abbot, Inc. to appraise residential and rural properties. Mapping is contracted with Pritchard and Abbot, Inc.

Foard County Appraisal District is contracted with Pritchard and Abbot, Inc on appraising minerals.

The following is a summary of the property types, parcel count, and certified market values for 2021.

PROPERTY TYPE	PARCEL COUNT	MARKET VALUE
Single Family	483	\$15,397,080
Multi Family	2	\$45,260
Vacant Lot	940	\$555,590
Qualified Ag	2,748	\$29,770,750
Non-Qualified Ag	317	\$2,998,200
Farm & Ranch Improvements	371	\$14,930,410
Commercial Properties	77	\$2,464,186
Industrial Property	76	\$1,817,490
Utilities	109	\$191,256,740
Commercial Personal	33	\$847,502
Industrial Personal	76	\$2,664,992
Mobile Homes Personal	48	\$708,310
Exempt Property	569	\$28,443,416

Property Discovery

The appraisal district seeks to discover all newly constructed or new property added each year through examination of:

- City Building • Permits Filed
- Discovery
- Filed Material/Mechanic's Liens
- Mobile Home installation reports
- Electric meter installation reports
- Advertisements
- Realtors and Appraisers

Pritchard and Abbot, Inc. is employed to appraise all new properties.

Exemption Data

Property Owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some examples of exemptions are described below. Other less common exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

ENTITY	EXEMPTION AMOUNT
Foard County	None
Road & Bridge	None
City of Crowell	None
Crowell ISD	\$25,000
Hospital District	None
Groundwater District	None

Over 65 Exemption

ENTITY	EXEMPTION AMOUNT
Foard County	None
Road & Bridge	None
City of Crowell	None
Crowell ISD	\$10,000
Hospital District	None
Groundwater District	None

For school tax purposes, over 65, disability, surviving spouse and 100% disabled veteran, residential homesteads create a tax ceiling prohibiting increases in the taxes on the homestead on existing buildings. Any new additions to the home site will cause the ceiling to be readjusted.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on the qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service-connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veteran Affairs.

Current exemption amounts based upon their ratings are:

DISABILITY PERCENTAGE	EXEMPTION AMOUNT
10-29%	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

Ratio Study Analysis

At least once every two years, the comptroller shall conduct a study in each appraisal district to determine the degree of uniformity of 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 the dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller considers appropriate. In conducting the study, the comptroller shall apply appropriate standard statistical analysis techniques to data collected as a part of the study of school district taxable values required by Section 403.302, Government Code. The published findings of a ratio study conducted by the comptroller shall be distributed to all members of the legislature and to all appraisal districts.

Ratio studies generally involve seven basic steps.

1. Determination of study objectives and parameters
2. Design of the study
3. Collection and preparation of market data
4. Matching appraisal and market data
5. Stratification
6. Statistical analysis
7. Evaluation and use of the results

Legislature Updates

Legislature updates are implemented at which time the legislatures or voters correct or update existing laws or implement new laws.

Certification Statement

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 analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, except for those properties that are personally owned, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I may not have made a personal inspection of each and every property subject of this report.

Holly Morton, Chief Appraiser
Foard County Appraisal District

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Land		Value	Items	Exempt			
Land - Homesite	(+)	837,590	601	17,650			
Land - Non Homesite	(+)	19,169,530	1,438	16,729,890			
Land - Productivity Market	(+)	424,990,280	2,748	0			
Land - Income	(+)	0	0	0			
Total Land Market Value	(=)	444,997,400	4,787		Total Land Value:	(+)	444,997,400

Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	22,881,440	580	301,300			
New Improvements - Homesite	(+)	12,170	11	0			
Improvements - Non Homesite	(+)	22,052,826	763	11,205,580			
New Improvements - Non Homesite	(+)	4,620	3	160			
Improvements - Income	(+)	0	0	0			
Total Improvement Value	(=)	44,951,056	1,357		Total Imp Value:	(+)	44,951,056

Personal		Value	Items	Exempt			
Personal - Homesite	(+)	449,520	26	0			
New Personal - Homesite	(+)	0	0	0			
Personal - Non Homesite	(+)	834,818	54	87,080			
New Personal - Non Homesite	(+)	258,480	7	0			
Total Personal Value	(=)	1,542,818	87		Total Personal Value:	(+)	1,542,818
Total Real Estate & Personal Mkt Value	(=)	491,491,274	6,231				

Minerals		Value	Items				
Mineral Value	(+)	4,630,190	426				
Mineral Value - Real	(+)	310,248,940	8				
Mineral Value - Personal	(+)	193,165,290	449				
Total Mineral Market Value	(=)	508,044,420	883		Total Min Mkt Value:	(+)	508,044,420
Total Market Value	(=)	999,535,694			Total Market Value:	(=/+)	999,535,694

Ag/Timber *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	424,990,280	2,748				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	29,770,750	2,748				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	395,219,530	2,748		Productivity Loss:	(-)	395,219,530

Losses		Value	Items				
Less Real Exempt Property	(-)	28,341,660	291				
Less \$500 Inc. Real Personal	(-)	2,476	16				
Less Disaster Exemption	(-)	0	0		Total Market Taxable:	(=)	604,316,164
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit (Real & Industrial)	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0		Total Protested Value:		0
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :		0.00 %
Less Real Protested Value	(-)	0	0				
Less 10% Cap Loss	(-)	472,890	82				
Less TCEQ/Pollution Control	(-)	0	0				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	80,150	3				
Less \$500 Inc. Mineral Owner	(-)	19,130	259				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0		Total Losses:	(-)	28,916,306
Less Mineral Unknown	(-)	0	0		Total Appraised Value:(=/+)		575,399,858
Less Mineral Protested Value	(-)	0	0		Total Exemptions*:	(-)	0
Total Losses (includes Prod. Loss)	(=)	424,135,836			<i>* See breakdown on following page</i>		
Total Appraised Value	(=)	575,399,858			Net Taxable Value:		575,399,858

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Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
128	154	0	23	0	3	0	23	10	0	0

Owner and Parcel Counts

Total Parcels*: 6,215* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 1,990

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 0	0
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	0	0
Local Discount	(+) 0	0
Disabled Veteran	(+) 0	0
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	0	0 (includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time Absolute Exemption	\$2,834,310
Exempt Value of First Time Partial Exemption	\$0
New AG/Timber	
Market	\$0
Taxable	\$0
Value Loss	\$0
New Improvement/Personal	
Market	\$275,110
Taxable	\$275,110

Average Values* (Includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$34,895	396	Market \$13,818,760
Taxable \$33,801		Taxable \$13,759,820
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$40,383	573	Market \$23,139,990
Taxable \$39,591		Taxable \$23,324,860
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$39,380	599	Market \$23,588,750
Taxable \$38,590		Taxable \$23,763,160
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$17,260	26	Market \$448,760
Taxable \$16,539		Taxable \$438,300

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Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
A	476	160.163	601,770	0	0	601,770	14,723,020	0	0	15,324,790	14,893,600
A1	5	1.865	4,040	0	0	4,040	40,140	0	0	44,180	41,890
A2	1	1.548	1,570	0	0	1,570	23,180	0	0	24,750	24,750
A3	1	0.643	1,600	0	0	1,600	1,760	0	0	3,360	3,360
A*	483	164.219	608,980	0	0	608,980	14,788,100	0	0	15,397,080	14,963,600
B	2	0.482	4,880	0	0	4,880	40,380	0	0	45,260	45,260
B*	2	0.482	4,880	0	0	4,880	40,380	0	0	45,260	45,260
C/I	1	0.321	1,000	0	0	1,000	4,420	0	0	5,420	5,420
C1	910	264.480	353,540	0	0	353,540	69,300	0	0	422,840	422,840
C1I	26	7.423	34,350	0	0	34,350	83,250	0	0	117,600	117,600
CI	2	0.482	2,000	0	0	2,000	0	0	0	2,000	2,000
CI1	1	0.803	1,250	0	0	1,250	6,480	0	0	7,730	7,730
C*	940	273.509	392,140	0	0	392,140	163,450	0	0	555,590	555,590
D1	2,748	430,532.031	0	29,770,750	424,990,280	29,770,750	0	0	0	29,770,750	29,770,750
D2	317	0.000	0	0	0	0	2,998,200	0	0	2,998,200	2,998,200
D*	3,065	430,532.031	0	29,770,750	424,990,280	29,770,750	2,998,200	0	0	32,768,950	32,768,950
E	363	2,061.144	2,048,470	0	0	2,048,470	12,859,950	10,350	0	14,918,770	14,898,100
E5	7	10.780	10,780	0	0	10,780	0	0	0	10,780	10,780
E6	1	0.824	860	0	0	860	0	0	0	860	860
E*	371	2,072.748	2,060,110	0	0	2,060,110	12,859,950	10,350	0	14,930,410	14,909,740
F1	77	22.070	167,830	0	0	167,830	2,296,356	0	0	2,464,186	2,464,186
F1	77	22.070	167,830	0	0	167,830	2,296,356	0	0	2,464,186	2,464,186
F2	23	12.558	21,620	0	0	21,620	180,480	0	310,248,940	310,451,040	310,451,040
F2	23	12.558	21,620	0	0	21,620	180,480	0	310,248,940	310,451,040	310,451,040
F*	100	34.628	189,450	0	0	189,450	2,476,836	0	310,248,940	312,915,226	312,915,226
G1	425	0.000	0	0	0	0	0	0	4,629,190	4,629,190	4,629,190
G1B	1	0.000	0	0	0	0	0	0	1,000	1,000	1,000
G*	426	0.000	0	0	0	0	0	0	4,630,190	4,630,190	4,630,190
J2	4	0.172	500	0	0	500	0	0	300,100	300,600	300,600
J3	35	0.000	0	0	0	0	0	0	158,715,730	158,715,730	158,715,730
J4	38	2.135	2,520	0	0	2,520	4,910	0	2,021,970	2,029,400	2,029,400
J6	14	1.000	1,000	0	0	1,000	0	0	25,337,410	25,338,410	25,338,410
J7	11	0.000	0	0	0	0	0	0	14,370	14,370	14,370
J8	7	0.000	0	0	0	0	0	0	4,858,230	4,858,230	4,858,230
J*	109	3.307	4,020	0	0	4,020	4,910	0	191,247,810	191,256,740	191,256,740
L1	33	0.000	0	0	0	0	0	847,502	0	847,502	847,502
L1	33	0.000	0	0	0	0	0	847,502	0	847,502	847,502
L2A	2	0.000	0	0	0	0	0	0	114,020	114,020	114,020
L2C	4	0.000	0	0	0	0	0	0	475,920	475,920	475,920
L2D	1	0.000	0	0	0	0	0	0	1,170	1,170	1,170
L2G	13	0.000	0	0	0	0	0	0	420,280	420,280	420,280
L2H	28	0.000	0	0	0	0	0	0	295,890	295,890	295,890
L2J	5	0.000	0	0	0	0	0	0	14,820	14,820	14,820
L2L	3	0.000	0	0	0	0	0	0	16,870	16,870	16,870
L2M	2	0.000	0	0	0	0	0	0	45,590	45,590	45,590
L2O	1	0.000	0	0	0	0	0	0	11,800	11,800	11,800
L2P	6	0.000	0	0	0	0	0	0	167,240	167,240	167,240
L2Q	11	0.000	0	0	0	0	0	0	253,890	253,890	253,890
L2	76	0.000	0	0	0	0	0	0	1,817,490	1,817,490	1,817,490
L*	109	0.000	0	0	0	0	0	847,502	1,817,490	2,664,992	2,664,992

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Category Code Breakdown

Cat Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Mkt Taxable	Total Net Taxable
M1	48	0.000	0	0	0	0	112,190	596,120	0	708,310	689,570
M*	48	0.000	0	0	0	0	112,190	596,120	0	708,310	689,570
XB	16	0.000	0	0	0	0	0	1,766	710	2,476	0
XC	259	0.000	0	0	0	0	0	0	19,130	19,130	0
XN	1	0.000	0	0	0	0	0	0	35,360	35,360	0
XU	2	0.000	0	0	0	0	0	0	44,790	44,790	0
XV	291	17,829.267	16,747,540	0	0	16,747,540	11,507,040	87,080	0	28,341,660	0
X*	569	17,829.267	16,747,540	0	0	16,747,540	11,507,040	88,846	99,990	28,443,416	0
	6,222	450,910.191	20,007,120	29,770,750	424,990,280	49,777,870	44,951,056	1,542,818	508,044,420	604,316,164	575,399,858

Purpose of the Property Classification Guide

This guide is provided to assist appraisal districts in their classification of property for value analysis and use in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide will also improve accuracy.

If you have questions about the categories and data entry, please call the Data Security and Analysis Team (DSAT) of the Property Tax Assistance Division (PTAD) at 800-252-9121 (press 2 and ask for DSAT).

How are accounts reported in EARS files?

For each taxing entity, EARS files should include only one record for each property. Appraisal districts often have multiple accounts tied to one real property account. This might be the result of a residence homestead designation that applies to more than one urban lot or adjacent acreage. Other accounts may be required because of mortgage loan requirements, platting or other factors. Other property may have multiple accounts for owners of undivided interests or an assemblage of tracts for one large commercial property. The primary accounts are often referred to as parent accounts, or master accounts, parcel tie back accounts or common use accounts. The related accounts can be identified by electronic links or flags to indicate that they are components of the parent account. The EARS record layout allows for two ways to report these parent accounts and their related accounts:

- The EARS file can include only the parent account if it includes all of the required information such as total value, land area, applicable exemptions, etc. for the entire tract, which includes the related accounts ; or
- Separate accounts for all related accounts may exist if they are linked (flagged) to the parent account with a field that identifies the parent account number. PTAD's programs will then combine the values from each portion of the parent account into one record. This combined record will be used in determining category values and for selecting samples used in PTAD's ratio study.

Why is Property Classification Important to a School District?

PTAD conducts a PVS in each school district at least every other year to estimate school district taxable property value. In conducting the PVS and estimating value PTAD analyzes property by category. Appraisal district reporting of misclassified local value – value reported in the wrong category – may lead to inaccurate taxable value estimates. The Texas Education Agency (TEA) uses the Comptroller's taxable value estimates in determining state funding for schools. Consequently, misclassification by appraisal districts may impact school funding.

What Should Be Considered in Determining Property Classification?

Current property use is the primary consideration in determining appropriate property classification. If you have doubts about particular properties, please contact DSAT at the number shown above to ensure consistent reporting.

Property Classifications

Property classifications include these categories:

- A: Real Property: Single-family Residential
- B: Real Property: Multifamily Residential
- C1: Real Property: Vacant Lots and Land Tracts
- C2: Real Property: Colonia Lots and Land Tracts
- D1: Real Property: Qualified Open-space Land

Sub-classifications for Agricultural and Timberland

- Irrigated Cropland
- Dry Land Cropland
- Barren/Wasteland
- Orchards
- Improved Pasture
- Native Pasture
- Temporary Quarantined Land
- Timber at Productivity
- Timberland at 1978 Market Value

- Timberland at Restricted Use
- Transition to Timber
- Wildlife Management
- Other Agricultural Land as defined in Tax Code Section 23.51(2).
- D2: Real Property: Farm and Ranch Improvements on Qualified Open-Space Land
- E: Real Property: Rural Land, not qualified for open-space land appraisal, and Improvements
- F1: Real Property: Commercial
- F2: Real Property: Industrial and Manufacturing
- G1: Real Property: Oil and Gas
- G2: Real Property: Minerals
- 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 and Tangible Personal Property: Utilities
- L1: Personal Property: Commercial
- L2: Personal Property: Industrial and Manufacturing
- M1: Mobile Homes
- M2: Other Tangible Personal Property
- N: Intangible Personal Property Only
- O: Real Property: Residential Inventory
- S: Special Inventory
- X: Totally Exempt Property and subcategories

CATEGORY A

Real Property: Single-family Residential

Which Properties are Classified in Category A?

Category A property includes single-family residential improvements and land on which they are situated. Typically, Category A properties are single-family homes on tracts of land or platted lots. They may or may not be within the city limits or in close proximity to a city. Even large tracts of land should be classified as Category A property when the use is residential.

The use is residential when the land is primarily to enhance the enjoyment of the residence. Whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not qualify for agricultural appraisal, all the land associated with the residence must be identified.

Often a residential property consists of more than one tract of land or lot. The most common example is a single-family residence on a platted lot and an adjacent unimproved, platted lot being used by the same owner as their residence homestead. In many of these instances, there are two accounts – one for each lot. Sometimes the improved lot is coded as Category A and the unimproved lot is coded as Category C1. When these instances apply to residential property, the two accounts must be tied together. As discussed above, this can be done by reporting one parent account or by reporting the two separate accounts and linking them by identifying a parent account number. PTAD will combine the two separate accounts as one Category A property.

Townhouses, condominiums, row houses and owner-occupied duplexes are included in Category A. Mobile homes located on land owned by the same person are classified as Category A property.